

2018

Town of Dresden Maine Annual Report 2018

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TOWN of DRESDEN, MAINE

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TOWN of DRESDEN, MAINE

Dedication

Trudy Foss & Kim Rzasa

This Town Report is dedicated to Trudy Foss and Kim Rzasa. Trudy served the Town of Dresden for over 28 years. During her time in Dresden, Trudy served as Tax Collector, Treasurer, and Administrative Assistant. She also managed the Dresden Water Department and worked as the Assessing Agent under the Select Board.

We were also fortunate enough to have Kim Rzasa serve Dresden for almost 20 years. Kim served in the role of Treasurer and Town Clerk. Several years ago Kim left her position with the Town to pursue other opportunities. And then came back to the Treasurer's role when the Town was in need. Both Trudy and Kim retired in 2017, in December and August respectively. Now Kim works at Dr. Sue Bailey's Porchside Veterinary Clinic.

Both were here to see a great deal of growth in Dresden. The population has grown by 30 percent. A new Public Safety Building was constructed on the Patterson Road. A new bridge was built connecting Dresden and Richmond. And through it all these two woman helped to kept the Town afloat.

TOWN of DRESDEN, MAINE

2017-2018 Town Officials

Administrative Assistant

Trudy Foss (July – December)

Michael Henderson (November – June)

Elected by secret ballot at the June 13, 2017 Annual Meeting

First Selectman

Dale Hinote

Second Selectman

Dwight Keene

Third Selectman

Allan Moeller

Town Clerk

Shirley Storkson

Excise Tax Collector

Ann Pierce

Property Tax Collector

Ann Pierce

Treasurer

Shirley Storkson

Dresden Planning Board

Jeffrey Pierce, Chair

Dan Hanley, Vice-Chair

Linda Biden, Secretary

Hope Douglas

Stacey Barnes

Ken Stewart, Jr.

Russ Peckham

CEO/LPI

James Valley

TOWN of DRESDEN, MAINE

Town Clerk's Report

There were 8 Marriage Licenses issued July 1, 2016 to June 30, 2017

September 3, 2016	Colton Weston Thayer & Rebecca Anne Moody
September 12, 2016	Ryan Michael LaRochelle & Sarah Parker Leighton
September 22, 2016	Ryan Christopher Lantagne & Lauren Ashleigh Keizer
October 8, 2016	Mathew Allen Childs & Jessica Lynn Howard
November 16, 2016	David Lee Bean & Erin Patricia Middleton
June 5, 2017	Glenn Harrison Brown & Rae Elizabeth Gagne
June 10, 2017	Nicholas Alexander Ramsay & Samantha Gail Lewis
June 14, 2017	John Harold Mott & Rhonda Lee Averell

TOWN of DRESDEN, MAINE

Residents Lost but Not Forgotten

There were a total of 17 deaths from July 1, 2016 to June 30, 2017

Atkinson, Joseph Jr.	November 9, 2016
Beckwith, Kameron C.	September 19, 2016
Blouin, Carolyn G.	June 2, 2017
Bodge, Wayne L.	December 1, 2016
Brown, Margie A.	October 26, 2016
Cowing, Donna M.	January 2, 2017
Dorr, Charlotte G.	November 10, 2016
Goud, Gloria M.	September 30, 2016
Keithan, James A. Sr.	October 29, 2016
LaBar, Joan E.	September 29, 2016
Marshall, Janet E.	March 19, 2017
Orlovsky, Inna	February 12, 2017
Perkins, Mary Ann	May 3, 2017
Pye, Richard C.	August 18, 2016
Rackliff, Sharon L.	June 18, 2017
Rhoten, Cheryl	April 22, 2017
Rittall, Charles W. Sr.	September 25, 2016

There were a total of 13 Births from July 1, 2016 to June 30, 2017*

* Due to changes in the law, names can no longer be reported

TOWN of DRESDEN, MAINE

Property Tax Collector's Report

The following amounts were paid to the Town of Dresden for real estate and personal property taxes for the tax year July 1, 2016 to June 30, 2017.

Real Estate	\$2,037,561.20
Personal Property	\$ 9,124.29
Interest	\$ 4,330.83
Pre-payments for tax year 2015-2016	\$ 10,601.83
Online payments through 06/30/17	\$ 1,944.40

Total paid for 1176 Accounts:	\$2,061,618.15
--------------------------------------	-----------------------

On June 30, 2017, a total of 102 accounts went to lien resulting in \$108,261.49 principle, \$3,051.99 in interest, \$5,992.51 in lien costs and \$850.84 in demand fees owed to the Town of Dresden.

Respectfully submitted,

Ann E. Pierce, Property Tax Collector

TOWN of DRESDEN, MAINE
Report from the Excise Tax Collector / Motor Vehicle Agent

Between July 1, 2016 and June 30, 2017, the following amounts were collected in the Town of
Dresden for Motor Vehicle Registrations:

Local Fees:	Total Excise Tax collected	266,182.46
	Total Rapid Renewal Excise	21,595.56
	Agent Fees	5982.00
	Transfer Fees	273.00
Local Total		\$294,033.02
State Fees:	Registration Fee	64,306.00
	Booster	163.30
	Duplicate Registration	16.00
	Specialty Plates	3,335.00
	Vanity Plates	3,400.00
	Transfer Fee	746.00
	Sales Tax	25,947.51
	Transit Plates	146.00
	Title Fee	5,610.00
State Total		\$103,107.27

Respectfully submitted,

Ann E. Pierce, Excise Tax Collector and Motor Vehicle Agent

TOWN of DRESDEN, MAINE

CEO's Annual Report

July 1, 2016 – June 30, 2017

New Residential House	6
Garage	7
Storage Shed	7
Decks	5
Renovations	5
Commercial Buildings	3

Planning Board Actions:

Eastern River Self Storage	348 Middle Road
Porchside Veterinary Care	514 Gardiner Road
Freedom Center	633 Gardiner Road

TOWN of DRESDEN, MAINE

Dresden Fire/Rescue

2016/2017

First of all we would like to thank everyone for your continued support of our department and personnel. As costs keep rising we strive to continue doing the best we can while minimizing taxpayer costs without sacrificing needed training and equipment, even though sometimes this can be difficult. We are fortunate to have the personnel who are committed to being a firefighter knowing how much time and effort it can take to go through hours of mandated training, giving up family time for calls at all hours of the day or night, weekends or holidays that are interrupted, plus weekly meetings and training, but we feel it's all a great asset to our neighbors, friends and community. We are also fortunate to have some of the best mutual aid to help us whenever we call, but it does take extra time for their response. If you would like more information, or would be interested in joining, please call the Chief, Steve Lilly, at 737-9434, Assistant Chief, Ron Theriault, at 737-8771 or come to a meeting (held every Wednesday night) at 6:30 p.m. at Pownalborough Station.

FIRE DEPARTMENT RESPONSE TO CALLS FROM JULY 01, 2016 TO JUNE 30, 2017

Motor Vehicle Accidents	44	Unattended burning (put out)	0
Trees/power lines down	9	Brush/grass/woods fire	4
CO2/Smoke Alarm investigations	2	Road washouts Assist	2
Structure fire	2	Citizen Assist/Other	2
Fire Investigations	2	Medical Assistance	1
Mutual Aid to other towns	24	False Alarms or Cancelled enroute	3
Mutual Aid from other towns	3	Boat/Water Rescue	2
Chimney fire	2	Bomb Threat	1
		Gas Leak (LP)	1

TOTAL NUMBER OF CALLS – 101 (+9 more than previous year)

As more people are acquiring permits from www.wardensreport.com there has been a significant drop in the number of people getting them from issuing agents. This has saved them time and as this website is free (unlike the State site that charges), it also saves residents some money. But you can always contact one of the issuing agents if you have any trouble with getting an online permit or if you don't have access to a computer or printer. (Remember – you must be able to print out the permit to have on hand while you are burning.) The link is available on our website: www.dresdenfireandrescue.com and on Facebook page. The issuing agents are as follows:

Chief – Steve Lilly – 1112 Middle Road – 737-9434

Assistant Chief – Ron Theriault – 361 Indian Road – 737-8771

F.F./EMA – Sonia Lilly – 1112 Middle Road – 737-9429

Deputy Fire Warden – Shari Lilly 1108 Middle Road – 737-2566

We wish to say thank you to everyone for all the support shown during our fundraising events which include food sales at SummerFest and Richmond Days, Annual Christmas Tree Sale and the annual Fire Prevention Open House. It is appreciated more than you know.

TOWN of DRESDEN, MAINE
Dresden Sno-Valley Riders SC

P. O. BOX 317
DRESDEN, MAINE 04342
2016 – 2017

The snowmobile year began slowly, but with a few nice snowfalls we were able to get out onto the trails. Unfortunately, it seemed like we would just get started and the rain would come. But overall the few people who were able to get out onto the trails got a lot of clearing done and had some really nice rides around town whenever possible. We had the familiar group of members along with a few new people which is always nice to see. We don't charge a lot for membership so it makes it a great local family-oriented group. Our meetings are always open to the public. We hold them from September to the end of April at the Old Town House.

We have updated trail maps which make it easier to read and locate specific areas on the trail. They are for sale at the price of \$3.00 each and can be purchased at the Town Office, Dresden Take-Out, Meetinghouse Market or through the mail.

Once again, we must say a big Thank You to all the landowners, etc. who have allowed us the use of their property for our trails. Without you, we wouldn't be able to enjoy the beauty around us, as well as have the opportunity to get people together for an enjoyable time. Not only do club members and other snowmobilers use the trail, but anyone who likes to crosscountry ski, snowshoe, or do other snow-related activities enjoy it (some landowners asking us to do the trail so they can use it). It's so great to have a way to be out in nature during the winter.

As usual, gift cards were given to 'special families' at special times and we were able to make donations to a couple of our local organizations. We are always glad to be able to give back to our community whenever possible.

The election of officers was held in April as usual. It was voted to keep the same as follows:

Rick Graffam - President - 737-4924

Gorham (Pean) Lilly - Vice President - 737-2566

Shari Lilly - Secretary/Treasurer - 737-2566

Reid Anderson accepted the appointment as Trail Master

The cost of membership is \$20.00 for family (with M.S.A. membership), \$16.00 for individuals, \$10.00 for local club membership only. Supporting Business membership is \$35.00 which includes advertising in the Maine Snowmobiler magazine that is sent to all MSA members from September to April. It was voted that we would not have meetings during the summer months, so our last meeting was in April.

Thank you, again, to the Select Board and townspeople for being supportive of our club, to the Landowners who allow us the privilege of creating a recreational trail on their property and to all the members who work hard to make our trails the best they can be for all to enjoy.

TOWN of DRESDEN, MAINE

Swap Shop Report

The Dresden Swap Shop took in a total of 34,403 lbs. of clothing and household goods during the past fiscal year July 2016 to June 2017. Of receivables 8,458 lbs. were sent to The Salvation Army, 978 lbs. unfortunately had to be sent to the trash leaving 33,425 lbs. of suitable items that went into the Swap Shop to be taken freely and enjoyed by Dresden and Richmond residents.

The Swap Shop is staffed by a dedicated group of volunteers who work combined 30-35 hours a week on a rotating basis and do a fantastic job. Volunteers weigh, sort and stock the Swap Shop with donated items brought in by Dresden and Richmond. Seasonal items are collected and saved to be put out throughout the year. We request that all items brought in be in very good condition with no rips, stains, breakage and that the clothing is dry. We accept clothing, books, puzzles, games, household items, linens, dishes, flatware, pots & pans, small appliances, toys, school items, cards etc.

So, come on in and see if we have something you need or something you want.

On a sad note on Jan 16, 2018 Alberta Cope died. Alberta was a founder of the Swap Shop. It started out as a couple of saw horses with a plank on top and a spot to hang a few clothes, boy has it grown. That was the mid 1980's. She continued volunteering for about 20 years. After that she and Henry regularly popped in to say Hi to Bertha and everyone else. I thought she was feisty and fun. Most of the ladies knew her better than I did. I heard some lovely stories and some funny stories. She will be missed and often thought of.

Respectfully submitted,

Melanie Gaczi Director of the Swap Shop

Board Members: Linda Biden, Susan Hartford, Judy Tunkle

Volunteers: Mikaela Clifford, Judy Getchell, Jane Gower, Mary Haven, Linda Herschenfeld, Molly Holt, Bertha James, Judy Lewis, Sam Lewis, Ann Smith, Jean Turco, Kaddee Vitelli, Carol Wheeler.

Technical Help: Lauren Haven

Thank You to the communities and volunteers for a great year. We look forward to next year.

TOWN of DRESDEN, MAINE

2016-2017 Swap Shop Donations in Weight

Year 2016 Date	Incoming Weight	Weight to Salvation Army	Weight to Trash	Net Weight Minus Trash
July	2,456	883	373	2,083
Aug	2,584	800	104	2,480
Sept	2,940	876	211	2,730
Oct	3,090	852	112	2,978
Nov	2,489	705	35	2,454
Dec	2,117	576	13	2,164
Total	15,735	4,692	847	14,888
Year 2017				
Jan	3,155	1,312.5	13	3,142
Feb	2,225.5	452.5	20.5	2,205
Mar	2,527.5	418	14	2,513.5
Apr	3,867.5	447	5	3,862.5
May	2,988	545.5	60.5	2,927.5
Jun	3,904.5	590.5	18	3,886.5
Total	18,668	3,766	131	18,537
July	3,689	851	38	3,651
Aug	3,985	667.5	35	3,950
Sep	3,822	573	70	3,752
Oct	4,697	817	52.5	4,624.5
Nov	5,383	727	28.5	5,354.5
Dec	3,452	1,007.5	83.5	3,368.5
Total	25,028	4,643	307.5	24,700.5

TOWN of DRESDEN, MAINE

2016-2017

Swap Shop Donations in Weight Totals

	Incoming Weight	Weight to Salvation Army	Weight of Trash	Weight Minus Trash
Total July 2016				
To Jun 2017	34,403	8,458	978	33,425
Total Jan 2017				
To Dec 2017	43,696	8,409	438.5	43,237.5

TOWN of DRESDEN, MAINE

Report for the Pownalborough Court House

July 1, 2016 – June 30, 2017



“Hail Venerable pile – of boards!’
Of shingles and of planks . . .”

Quote in part from *Sallie and Captain Sam* by Martha Vaughan ©1992

This statement, written in chalk on a third floor wall of the “Old Court House” well over 100 years ago, grows more appropriate with the passing of each year. Granted, it has had its ups and downs during its 250 years, the building is in one of its “up” phases now and this past year has been one of great significance.

The Pownalborough Court House, one of three museums operated by the Lincoln County Historical Association, is open from Memorial Day through Columbus Day for tours by trained docents. A Memorial Day Service is held at the original cemetery each year. In July and August the building is open every day except Monday and it is open on weekends during the rest of the season. In all seasons, many hikers come to enjoy some of the loveliest trails in the area, while others enjoy the grounds and river views. Talks and nature walks are often held on weekend afternoons in July, August and September. Re-enactors regularly set up encampments on the grounds. And certainly important for Dresden residents, the Court House is the regular site for Dresden Summerfest, held each year in mid July. Dresden residents get in free and the Court House grounds are a perfect place for weddings.

The Court House Stewardship Committee works hard to preserve this remarkable building and always welcomes volunteers to work on the grounds, in the building and at our many events. For more on the Court House, the trails, and scheduled activities, go to:

<http://www.facebook.com/PownalboroughCourtHouse>

<http://www.lincolncountyhistory.org> and select the Pownalborough Court House section.

Respectfully Submitted,

Chuck Vaughan and Dave Probert

Pownalborough Court House Stewardship Committee of the Lincoln County Historical Association

Committee: Steve Eagles, Eleanor Everson, Dale Hinote, Dave Probert, Shari Lilly, John Ottum Tina Guy, and Amanda Silverman (Dresden), Parry Palmer (Brunswick), Jay Robbins, Terry Parker, Matt Kegerreis, (Richmond), Chuck Vaughan (Coopers Mills), Ed Kavanagh (Wiscasset), Linda Novak (W. Gardiner)

TOWN of DRESDEN, MAINE



To the Citizens of RSU #2,

The schools of RSU 2 continue to challenge our learners and celebrate in their successes. While the 14-year journey from preK until graduation ebbs and flows with the thrills of victory and sorrows of "not yet", we continue to cultivate hope in all of our learners. With dedicated staff and a supportive community, we show our learners that all pathways to their future selves contain obstacles, but help them develop the belief that they have the power to overcome those obstacles and reach their goals.

This year, the RSU 2 Board worked to create a budget that will continue to provide the educational services we have come to be recognized for and expect. We have done this while continuing to identify efficiencies. Even though the State adjusted the mil rate increasing the local additional contribution (the amount each town has to pay to receive State Subsidy) by just over \$500,000, The Board was able to keep the increase in the overall budget to \$365,000 or about 1.34% increase from last year's budget.

How did the board make the reductions to meet the needs of the schools?

- We reduced a teacher position;
- Savings in services provided for special education;
- Continued savings through conservation efforts in our Operations and Maintenance and Transportation departments.

The District applied for and received permission to form a Regionalization Center with Winthrop and RSU 38. The belief is through the sharing of common services, our three districts will see cost savings in the coming years. Services we will share include professional development of staff and substitute coordination.

The board has also been discussing how we determine if we are successful at preparing our students for the world they will face. Experts say that students currently in elementary school will work in jobs that have not yet been created. This means they will need to be flexible in thought and clear in communication if they hope to be successful. Those skills cannot be determined through a standardized test. The Gallup Organization has determined that hope, the belief that one has the power to make the future better than the present, can be measured. Please go to the district website to learn more about how we are cultivating hope in all learners.

Over the next month, the RSU #2 Board and I will communicate the finer details behind the budget. I would encourage you to attend any of the public hearings beginning at 6:00 to ask any questions you may have:

Tuesday, May 15 – Hall-Dale High School

Wednesday, May 16 – Richmond High School

Thursday, May 17 – Monmouth Academy

On Tuesday, May 29, we will have our annual regional budget hearing at Richmond High School (6:00) to confirm the budget articles for the referendum vote on June 12, 2018.

The RSU 2 Board has spent considerable time in deliberations about the budget and encourages the public to ask questions. I look forward to the continued conversation.

Sincerely,

William P. Zima, RSU 2 Superintendent

Telephone (207) 622-6351 Fax (207) 622-7866

bzima@kidsrsu.org

Office e-mail: scorbett@kidsrsu.org

TOWN of DRESDEN, MAINE

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

TOWN of DRESDEN, MAINE

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Lincoln County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in cursive script that reads "Susan M. Collins".

Susan M. Collins
United States Senator

TOWN of DRESDEN, MAINE

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends of Dresden:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

AUGUSTA
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Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
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TOWN of DRESDEN, MAINE

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." The signature is fluid and cursive, with a large, stylized "A" and "K".

Angus S. King, Jr.
United States Senator

TOWN of DRESDEN, MAINE

128th Legislature
Senate of
Maine
Senate District 23

Senator Eloise Vitelli
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Dear Residents of Dresden,

It is an honor and privilege to serve as your Senator in the Maine State Legislature. I hope 2018 finds you and your family doing well.

This past year, the Legislature made progress in providing direct property tax relief to Maine homeowners. I was outspoken in the effort to increase the Homestead Property Exemption from \$15,000 to \$20,000. In addition to direct property tax relief, we also protected state funding for local services such as fire departments and road maintenance, and increased public K-12 education funding by \$162 million over the biennium. These efforts will decrease the pressure on municipalities to increase mil rates. I know this is a top priority for many in our district and I will continue to work towards greater property tax relief.

I also sponsored a bill to lower prescription drug prices, which I will continue to work on now that the Legislature is back in session. The bill would require drug corporations to report on their research and development costs, including how much was paid with taxpayer money or from marketing expenses and discount programs. The high cost of medicine burdens Mainers all over our state, while the pharmaceutical industry reaps a huge fortune. I don't think that's right, and I will continue to fight for lower drug costs for all the people in our state.

All in all, we considered over 1,600 pieces of legislation over the course of the last legislative session — including other bills I sponsored and issues that I worked on as a member of the Marine Resources committee.

As part of my effort to bring matters happening in Augusta back home to Sagadahoc County and Dresden, I am pleased to email a legislative newsletter to share information about ongoing legislative issues and useful resources. Please do not hesitate to contact me if you would like to receive the e-newsletter, if you have a question or comment, or wish to share any concerns you may have. My office number is (207) 287-1515 and my email address is Eloise.Vitelli@legislature.maine.gov.

Thank you for the opportunity to serve you in the Maine Legislature. I look forward to seeing you around.

Kind regards,



Senator Eloise Vitelli
District 23 — Sagadahoc County and Dresden

Eloise.Vitelli@legislature.maine.gov
Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate

TOWN of DRESDEN, MAINE



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Jeff Pierce

P.O. Box 51

Dresden, ME 04342

Home Phone: (207) 737-9051

Jeffrey.Pierce@legislature.maine.gov

January 2018

Dear Friends and Neighbors,

It has been an honor to serve as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. We have faced some very substantial challenges over the past year in the Legislature, and I will continue to represent your interests to the best of my ability.

While we were able to address many issues during the first session, on January 3, 2018, the Legislature came in to begin the second regular session which is the session where we only take up bills considered to be emergency legislation. I can assure you that there are many challenges ahead of us, and I will do my best to address the issues with a thoughtful approach. Maine's drug crisis, Medicaid expansion funding, and recreational marijuana laws will be at the forefront of several issues considered this half of the session.

As many of you know, I am the House Republican Lead on the Joint Standing Committee on Government Oversight. This session we will be diving into the possibility of making changes to the referendum and citizen initiative process. Over the past few years, we have had a number of ballot initiatives that have been pushed by out of state groups and I believe it is our duty as a legislature to ensure the integrity of the process. I look forward to keeping you updated as this process moves forward.

Once again, thank you for the opportunity to represent you, the people of District 53. Please call me anytime at **737-9051** or email at Jeffrey.Pierce@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Sincerely,



Jeffrey Pierce
State Representative

TOWN of DRESDEN, MAINE

Dresden Taxpayers 2017 - 2018

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
ABEREGG, TAMMY & MELVIN	11-48.B04TP	0.00	\$0.00	\$24,388.00
ACORD, ZACHARY K.	06-087	1.53	\$26,325.00	\$82,130.00
ADAMS, ALLEN J. & CAROL	02-03	6.60	\$36,360.00	\$110,690.00
ADKINS, RONALD R. & ELAINE M.	01-19.2	1.79	\$31,975.00	\$148,411.00
AJ INVESTMENTS, LLC	11-48.B39TP	0.00	\$0.00	\$23,626.00
ALEXANDER, BRUCE A. JR.	02-53.2	6.00	\$13,350.00	\$0.00
ALEXANDER, BRUCE JR.	02-53.1	1.00	\$20,000.00	\$22,607.00
ALEXANDER, TROY B.	01-26	47.00	\$28,101.00	\$0.00
ALEXANDER, TROY B.	01-25	25.00	\$52,000.00	\$5,460.00
ALEXANDER, TRUSTEES, BRUCE A. & MARJORIE E.	02-53	29.00	\$49,950.00	\$98,176.00
ALLEN, ELTON W. & MARY	06-038	3.60	\$31,500.00	\$74,262.00
ALLEN, KEITH L. & SHARON B.	06-003.C	17.80	\$45,880.00	\$112,269.00
ALLEN, PRISCILLA J.	01-38	5.20	\$75,170.00	\$71,081.00
ALLEN, ROBERT LEE	04-02	3.50	\$19,020.00	\$0.00
ALLEN, ROBERT LEE	03-50	21.50	\$41,650.00	\$0.00
ALLEN-ROBBINS, MARIE	11-48.B05TP	0.00	\$0.00	\$22,723.00
AMERICAN TOWER INVESTMENTS LLC	01-04.TIP	0.00	\$0.00	\$40,912.00
AMIRAUT, NEAL E	07-19	1.80	\$41,800.00	\$142,488.00
ANAI, ROBERT A	07-16	2.70	\$153,700.00	\$257,535.00
ANDERSON, REID S.	04-32.1	1.35	\$25,875.00	\$31,972.00
ANDERSON, REID S.	04-32	48.65	\$48,785.00	\$107,755.00
ANDERSON, THOMAS P., TRUSTEE	09-15	24.00	\$47,925.00	\$158,597.00
ANDREWS, CRAIG	10-42.B1	1.10	\$25,250.00	\$50,176.00
ARMSTRONG, ROBERT T. II	07-52	2.00	\$27,500.00	\$80,921.00
ARSENAULT SR., JAMES B.	05-36.1	1.50	\$26,250.00	\$90,119.00
ARSENAULT, JOSEPH J.	05-36	148.50	\$104,150.00	\$54,870.00
ATKINSON, JOSEPH & DEBORAH	02-19	30.00	\$69,950.00	\$31,804.00
ATKINSON, JOSEPH & DEBORAH M.	02-20	12.00	\$72,000.00	\$170,686.00
ATKINSON, JOSHUA L	02-38.02	2.48	\$50,180.00	\$191,097.00
AVERILL, HAROLD J.	06-068	10.00	\$28,250.00	\$0.00
AVERY, III, RALPH L.	03-26.A	22.00	\$48,950.00	\$70,516.00
AYOTTE, LAWRENCE	02-60	1.20	\$25,500.00	\$123,606.00
BABCOCK, DAVID L.	05-46.2	5.50	\$35,425.00	\$55,850.00
BABCOCK, EARL B. & MARY K.	01-11	1.40	\$26,000.00	\$93,872.00
BAILEY, BETTY L.	02-25	20.00	\$67,750.00	\$0.00
BAILEY, EARL D. & WANDA H.	02-46	5.00	\$35,000.00	\$127,329.00
BAILEY, PATRICK	11-48.B37TP	0.00	\$0.00	\$23,978.00
BAILEY, RICHARD W. & FAITH H.	06-116	5.40	\$28,340.00	\$0.00
BAILEY, RICHARD W. & FAITH H.	06-115	2.60	\$63,000.00	\$118,738.00
BAK, BARBARA ZOFIA	02-43.01	7.00	\$4,200.00	\$0.00
BAKER, MARILYN	03-40	12.00	\$40,950.00	\$339,784.00
BANGS, GLENN	01-56	0.50	\$2,750.00	\$0.00
BANGS, GLENN & MARTHA	01-55	2.00	\$55,000.00	\$107,838.00
BARNARD, STEPHEN	06-082	0.20	\$1,200.00	\$0.00
BARNARD, STEPHEN L., TRUSTEE	06-081	5.30	\$65,255.00	\$68,749.00
BARNES, GLORIA J.	05-02	2.90	\$31,000.00	\$30,275.00
BARNES, STACY ELLEN	05-42A	17.00	\$8,575.00	\$0.00

TOWN of DRESDEN, MAINE

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
BARNES, STACY ELLEN	05-41A	18.50	\$46,475.00	\$81,062.00
BARRETT, TIFFANY	01-19	2.00	\$32,500.00	\$141,188.00
BARTO, EUGENE	10-34	4.00	\$32,500.00	\$78,997.00
BASSFORD, DANIEL E	06-054	4.00	\$55,500.00	\$117,817.00
BEANE, KARL W.	09-44.2	1.84	\$27,100.00	\$135,450.00
BEASLEY AMMONS, LIFE ES PRUDENCE L.	01-46	0.10	\$40.00	\$0.00
BEASLEY AMMONS, LIFE ESTATE, PRUDENCE L.	01-49	135.20	\$142,580.00	\$84,824.00
BEASLEY AMMONS, LIFE ESTATE, PRUDENCE L.	01-49	11.80	\$59,000.00	\$0.00
BEASLEY, HEATHER B.	01-49TIP2	0.00	\$0.00	\$19,750.00
BEASLEY, PRUDENCE L.	01-54	1.00	\$38,500.00	\$8,892.00
BEASLEY, PRUDENCE L.	01-50	1.10	\$39,000.00	\$0.00
BEAULIEU, GARY	11-48.B33TIP	0.00	\$0.00	\$42,251.00
BEAULIEU, JAMES E.	11-51	1.50	\$26,250.00	\$22,271.00
BEAULIEU, JANET B.	11-49	1.70	\$26,750.00	\$41,876.00
BEAUMONT, NEIL	01-01	4.57	\$33,925.00	\$256,471.00
BECKWITH, BRANDY M	U-1-52	1.00	\$50,000.00	\$115,742.00
BECKWITH, DAVID & ROSE	09-42.B	2.00	\$20,500.00	\$23,293.00
BECKWITH, JOHN, DALE, & SUSAN	09-42	50.00	\$56,750.00	\$1,872.00
BECKWITH, THOMAS L.	09-42.C	1.00	\$2,500.00	\$0.00
BENNETT, BETHANY F.K.	05-15.01	13.50	\$47,225.00	\$136,895.00
BENOIT, DOUGLAS	11-48.B40TP	0.00	\$0.00	\$38,680.00
BERGERON, MICHAEL & JADE	11-48.B13TP	0.00	\$0.00	\$25,382.00
BERRY TRUST, NATHANIEL G.,TRUSTEE/TAP	11-32.A&D	3.30	\$30,750.00	\$48,728.00
BERRY, TRUSTEE, JUDITH A.	06-108	10.00	\$39,250.00	\$126,522.00
BERRY, TRUSTEES, ELMER C. & JUDITH A.	08-07	8.00	\$21,500.00	\$0.00
BERRY, TRUSTEES, ELMER C. & JUDITH A.	07-12	75.00	\$70,630.00	\$0.00
BERRY, TRUSTEES, ELMER C. & JUDITH A.	06-070.13	2.00	\$24,500.00	\$0.00
BERRY, TRUSTEES, ELMER C. & JUDITH A.	06-070.12	2.20	\$33,000.00	\$172,916.00
BERRY, TRUSTEES, ELMER C. & JUDITH A.	01-51	0.70	\$26,950.00	\$0.00
BERRY, TRUSTEES, ELMER C. & JUDITH A.	01-47	1.00	\$25,000.00	\$97,318.00
BEVER, ALLEN L.	11-42.3	2.04	\$60,200.00	\$123,499.00
BEVERAGE, ALBION	08-13TIP	0.00	\$0.00	\$3,731.00
BIBBER, RANDAL L. & CHRISTINA M.	01-61	1.00	\$45,000.00	\$69,054.00
BICKFORD, JEFFREY	06-017.1	4.24	\$38,100.00	\$163,242.00
BIDEN, JEFFREY L.	06-018	118.00	\$161,150.00	\$303,030.00
BIDEN, JEFFREY L.	06-018	0.00	\$0.00	\$7,497.00
BIDEN, JEFFREY L.	06-014	2.00	\$32,500.00	\$349,313.00
BLACKMAN, KATHY M.	U-1-47	1.00	\$25,000.00	\$60,840.00
BLACKWELL, JEFFREY I. & LORI G.	04-40.C	20.26	\$47,906.00	\$190,497.00
BLAGDEN, ROBERT	04-38	0.80	\$400.00	\$0.00
BLAGDEN, ROBERT & MARLA	04-39	35.00	\$24,250.00	\$0.00
BLAGDEN, ROBERT L.	04-37.A1	14.00	\$31,650.00	\$0.00
BLAIS, RONALD P.	02-11	30.38	\$40,791.00	\$101,108.00
BLAKE, JULIE	02-07	6.80	\$36,530.00	\$89,437.00
BLANCHETTE, GREGORY M.	U-1-10	2.00	\$48,500.00	\$109,797.00
BLAU, DEBORAH B.	09-20	114.00	\$89,350.00	\$134,093.00
BLINN 227 CORP.	04-18	7.29	\$36,947.00	\$110,254.00
BLINOFF, IVAN	02-32	63.00	\$73,751.00	\$0.00

TOWN of DRESDEN, MAINE

BLODGETT, DEIDRE M.	02-59	46.65	\$59,740.00	\$118,970.00
<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
BLOMQUIST, GAIL M.	05-22	0.50	\$1,250.00	\$0.00
BLOMQUIST, SHAUN A.	05-21	27.10	\$50,020.00	\$57,476.00
BLUNT, ROBERT	06-092.04	1.80	\$24,000.00	\$0.00
BLUNT, ROBERT S	06-091	4.76	\$39,400.00	\$92,837.00
BLUNT, ROBERT S.	06-091.04	2.22	\$25,050.00	\$0.00
BODGE, STEPHEN & PATRICIA	10-42.C	2.70	\$29,250.00	\$112,305.00
BODGE, STEPHEN E. & PATRICIA E.	10-37A	0.30	\$750.00	\$0.00
BODGE, TRACY L.	12-32	1.04	\$25,100.00	\$79,471.00
BODGE, WAYNE L. & THERESA M.	10-42.B	1.30	\$25,750.00	\$47,655.00
BOLDUC, JOHN H.	08-20.11	5.00	\$40,000.00	\$141,043.00
BOLDUC, TODD DAVID	U-1-09	17.70	\$69,145.00	\$118,251.00
BONSANT, ROGER G.	05-48	1.50	\$26,250.00	\$69,259.00
BOSSE, MARC N. & MELISSA J.	12-05.01.A	3.66	\$36,650.00	\$132,207.00
BOWMAN, JOSEPH K.	06-045	5.49	\$36,225.00	\$40,242.00
BOYD, DOUGLAS ALLEN	09-18A	35.16	\$56,846.00	\$170,398.00
BOYD, PATRICK	06-107	2.00	\$25,200.00	\$88,256.00
BOYLSTON, JOHN W. FAMILY TRUST 3/29/07	01-64	1.00	\$52,500.00	\$164,958.00
BOYLSTON, JOHN W., TRUSTEE	01-66	0.00	\$0.00	\$0.00
BRADFORD, GEORGE E.	02-52	4.70	\$34,250.00	\$76,881.00
BRAGG, KATY L.	06-021	6.40	\$36,190.00	\$123,096.00
BRAGG, MELISSA J	08-24	2.80	\$29,500.00	\$47,039.00
BREINGAN, RONALD D. & LINDA	08-19	19.00	\$14,400.00	\$0.00
BREWER, JEREMY W.	02-46.A	4.30	\$1,705.00	\$0.00
BREWER, JEREMY W.	02-54	10.00	\$39,250.00	\$51,787.00
BRIDGE ACADEMY,	U-1-06	2.00	\$50,750.00	\$206,407.00
BRIDGE ACADEMY,	U-1-05.1	0.92	\$35,420.00	\$0.00
BRIGGS, EMILY M.	06-003	7.30	\$36,955.00	\$127,058.00
BROTHERS, CHARMION, Devisees of	U-1-44	2.20	\$28,000.00	\$80,546.00
BROUILLET (Roy), SHARON	06-070.16	2.20	\$33,000.00	\$131,631.00
BROWER, HOWARD S.	08-06.5	15.00	\$4,789.00	\$0.00
BROWER, HOWARD S.	08-06.3	15.40	\$4,921.00	\$0.00
BROWN, DAVID W.	02-27.A	14.59	\$13,903.00	\$0.00
BROWN, DAVID W.	02-27	7.32	\$36,322.00	\$205,516.00
BROWN, DAVID W.	02-25.A	43.00	\$48,890.00	\$0.00
BROWN, GLENN H.	06-017.4	2.15	\$32,875.00	\$160,075.00
BROWN, RICHARD A.	02-26.2	6.40	\$36,190.00	\$240,285.00
BROWN, ROBERT W. & DIANE L.	02-26	4.53	\$33,825.00	\$30,823.00
BROWN, SCOTT	07-09	4.70	\$34,250.00	\$141,842.00
BROWN, SCOTT E. & HEATHER L.	02-26.1	3.82	\$32,050.00	\$23,222.00
BRYANT, AZERLEA	06-051	3.90	\$32,250.00	\$107,416.00
BRYANT, KERRY P.	06-061A.1	30.30	\$73,930.00	\$0.00
BRYANT, KERRY P.	06-061	7.70	\$40,795.00	\$188,550.00
BRYANT, KERRY P.	06-059	0.60	\$1,500.00	\$0.00
BRYANT, KERRY P.	06-057	0.50	\$1,250.00	\$0.00
BRYER, DAVID P. & JENNIFER M.	09-36	1.86	\$27,150.00	\$82,289.00
BRYER, SHANI	11-48.B16TP	0.00	\$0.00	\$17,875.00

TOWN of DRESDEN, MAINE

BUDDE, SCOTT	10-22.A	2.06	\$60,300.00	\$103,116.00
BURGESS, HELEN J.	04-02A	3.50	\$6,450.00	\$0.00
BURGESS, HELEN J.	03-50A	21.50	\$41,650.00	\$0.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
BURK, DAN J.	10-15	1.40	\$46,400.00	\$90,940.00
BURKE, ALAN R.	03-19.08	25.30	\$74,930.00	\$236,167.00
BURKHART, MARY ALYCE	02-38.01	3.47	\$53,645.00	\$252,412.00
BURR, BRUCE W., Heirs of	07-55	4.10	\$32,750.00	\$95,164.00
CALISTA'S VISTA HOMEOWNERS ASSOC.,Jos.Lemar	03-19.09	31.44	\$37,114.00	\$0.00
CALL, ANDREW T. & NANCY J.	02-02	0.90	\$25,000.00	\$149,010.00
CALL, ROBERT H.	06-106	24.00	\$45,950.00	\$24,362.00
CALLS HILL HOME OWNERS ASSOCIATION,	08-20.15	4.60	\$14,240.00	\$0.00
CAMPBELL, ARTHUR W. & EILEEN C.	05-26	20.00	\$39,500.00	\$23,181.00
CAMPBELL, KEVIN E. & NANCY A.	08-14	10.33	\$39,531.00	\$116,006.00
CAMPBELL, MARY	03-19.01	5.30	\$36,255.00	\$0.00
CAMPBELL, RICHARD A.	03-43	19.00	\$46,900.00	\$37,447.00
CARLETON III, FRANKLIN R. & JEANEEN S.	08-30	35.00	\$54,750.00	\$188,423.00
CARLSON, APRIL A.	10-23	2.40	\$23,300.00	\$7,838.00
CARLSON, BERNHARD H. & HELEN M.	10-07	2.60	\$60,500.00	\$211,879.00
CARLSON, DOUGLAS A.	07-58.A	14.00	\$82,650.00	\$143,698.00
CARNEY, THOMAS C.	06-060	29.00	\$44,950.00	\$0.00
CASTRODALE, PHILIP S.	06-026	17.00	\$9,700.00	\$0.00
CASTRODALE, PHILIP S.	06-023.1	21.10	\$41,410.00	\$0.00
CATES, SETH T.	10-46.A	1.00	\$25,000.00	\$36,352.00
CENTRAL MAINE POWER	PE-1	0.00	\$0.00	\$192,273.00
CENTRAL MAINE POWER,	03-16.TIP	0.00	\$0.00	\$24,762.00
CENTRAL MAINE POWER,	03-16	1.30	\$30,750.00	\$1,715.00
CENTRAL MAINE POWER,	02-45	0.10	\$3,000.00	\$0.00
CHADBOURNE, ARTHUR C. & LUCINDA L.	05-01.A	8.75	\$38,188.00	\$184,586.00
CHALMERS, CAROL A.	12-36.7	2.40	\$33,500.00	\$132,150.00
CHAMBERLAIN, LISA & SHAWN	09-12.1TIP	0.00	\$0.00	\$77,668.00
CHAPMAN, FLORENCE M.	07-48.B	1.00	\$25,000.00	\$19,807.00
CHAPMAN, GEORGE R.	06-102	9.24	\$66,104.00	\$429,121.00
CHAPMAN, JOHN H. & DIANNE L.	04-37.TIP	0.00	\$0.00	\$21,603.00
CHAPMAN, JOHN H. & DIANNE L.	04-37	5.00	\$57,500.00	\$112,828.00
CHAPMAN, MAMIE G.	10-51.C	1.00	\$20,000.00	\$42,390.00
CHAPMAN, PAUL L.	U-1-09.A	2.00	\$28,250.00	\$10,222.00
CHASE, JEFFREY S. & BARBARA J.	04-25.1	7.07	\$36,760.00	\$156,608.00
CHASE, O.I JOY	04-24	0.76	\$304.00	\$0.00
CHASE, OLIVE IRIS JOY	04-25	66.00	\$72,150.00	\$115,008.00
CHASTEEN, LINDSEY & WILLIAM JR.	U1-25A	2.30	\$0.00	\$0.00
CHATTLEY, JAMES B. II	06-052.A1	9.00	\$31,400.00	\$0.00
CHATTLEY, JAMES B., II	06-052.A	12.00	\$64,950.00	\$208,553.00
CHENEY, MICHAEL A.	06-088	1.00	\$20,000.00	\$69,050.00
CHERKIS, ALLEN E.	08-32A	1.04	\$18,100.00	\$0.00
CHERKIS, ALLEN M. & MARINA A.	08-32	100.96	\$106,934.00	\$178,716.00
CHERKIS, STEVEN S.	08-32TIP	0.00	\$0.00	\$25,775.00
CHERNASKY, EILEEN A.	03-03	22.70	\$42,370.00	\$0.00

TOWN of DRESDEN, MAINE

CHOP POINT INC,	01-43	2.00	\$12,000.00	\$0.00
CHOP POINT INC,	01-42	56.00	\$107,750.00	\$245,189.00
CITY OF BATH, CITY HALL	08-38A	30.30	\$12,120.00	\$0.00
CITY OF BATH, CITY HALL	08-36	57.70	\$150,480.00	\$0.00
CLARK, NEAL J. & EMILY H.	06-012	2.20	\$28,000.00	\$113,410.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
CLARK, RANDALL & JEANNINE M.	U-1-43	0.90	\$25,000.00	\$120,408.00
CLARK, RANDALL J. & JEANNINE	U-1-46	4.90	\$12,250.00	\$0.00
CLARK, TODD	11-50.TIP	0.00	\$0.00	\$18,450.00
CLARK, TRAVIS W.	01-34	11.60	\$74,400.00	\$122,021.00
CLEMENT, BRADFORD M.	09-03.A1	2.00	\$20,500.00	\$0.00
CLIFFORD, CHRISTOPHER	11-48.B09TP	0.00	\$0.00	\$19,937.00
COCHRANE, ROSEANN M	02-49A3	1.08	\$25,200.00	\$148,862.00
COLBY, GEORGE E.	11-38	1.00	\$28,700.00	\$9,695.00
COLBY, RAYMOND C.	10-40.1	5.46	\$33,850.00	\$82,327.00
COLBY, RAYMOND C.	10-40.1	0.00	\$0.00	\$6,340.00
COLBY, RAYMOND C.	09-12.2	15.00	\$34,225.00	\$0.00
COLLEMER, STEVEN	12-33	2.70	\$29,250.00	\$93,535.00
COLLEMER, STEVEN E.	12-24.A	7.50	\$26,125.00	\$0.00
COLLINS, AMBER L.	11-48.B19TP	0.00	\$0.00	\$21,944.00
COLON, PERRY & LAURA J.	08-05.A	20.91	\$48,296.00	\$111,325.00
COLSON, JEFFREY A. & HOPE	12-36.1	1.60	\$31,500.00	\$18,164.00
CONDON, RICHARD C., TRUSTEE	06-067A	10.00	\$50,000.00	\$0.00
CONNOLLY, CHERYL ANN	09-09.B	1.70	\$26,750.00	\$74,558.00
CONNORS, SCOTT A.	01-71	100.50	\$136,375.00	\$0.00
COOK, BARRY A. & WANDA L.	02-48.2	9.00	\$38,400.00	\$145,744.00
COOK, RAMONA A., Devises of	02-48	16.00	\$44,350.00	\$89,605.00
COOMBS, TRACY L.	12-36.6	4.60	\$39,000.00	\$62,465.00
COOPER, JR, KENT P.	10-16	3.48	\$55,930.00	\$94,633.00
COPE JR., HENRY S. & ALBERTA R.	10-36	1.00	\$25,000.00	\$89,398.00
COPE JR., HENRY S. & ALBERTA R.	10-35	6.00	\$11,050.00	\$0.00
COPE, CHRISTOPHER M. & ELIZABETH J.	08-22.A	4.00	\$32,500.00	\$22,924.00
CORSON, RACHEL CHAPMAN	10-51E	2.00	\$27,500.00	\$8,736.00
COTE, RICHARD R. & NANCY	06-070.07	1.80	\$32,000.00	\$129,581.00
COTREAU, JEREMIAH	12-30.A	1.00	\$25,000.00	\$13,254.00
COUILLARD, SARA A.	10-51.D	1.00	\$27,500.00	\$189,296.00
COUSINS, EDWARD & ARLENE	08-20.05	5.00	\$40,000.00	\$192,623.00
COWING JR., DONALD & KARREN A.	04-20	1.00	\$18,000.00	\$0.00
COWING SR, HEIRS OF DONALD E.	04-21	26.70	\$15,664.00	\$0.00
COWING, DELLA	03-37	3.00	\$30,000.00	\$106,921.00
COWING, JOE WOODWARD	04-15.03	4.20	\$30,000.00	\$0.00
COWING, JOE WOODWARD & KELLEY S.	04-15.04	4.30	\$33,650.00	\$134,472.00
COWING, MICHAEL K.	04-21.1	3.95	\$32,375.00	\$36,997.00
COWING, NATHAN	04-19	23.36	\$32,575.00	\$102,056.00
COWING, SR., HEIRS OF DONALD E.	03-01	2.60	\$22,000.00	\$0.00
COWING, SR., HEIRS OF DONALD E.	02-08	6.40	\$29,190.00	\$0.00
COWING, TIMOTHY S. & KRISTEN J.	04-15.02	4.19	\$33,375.00	\$112,459.00
CRAWSON, JAMES L JR.	06-005	5.90	\$35,765.00	\$57,449.00

TOWN of DRESDEN, MAINE

CRAWSON, JAMES L. & LOUISE A.	01-70	0.30	\$1,650.00	\$0.00
CRAWSON, JAMES L. & SHAW, ROSE M.	01-69	2.80	\$54,500.00	\$160,891.00
CRAY, MERLE M. & JOYCE	06-080	8.30	\$67,805.00	\$172,448.00
CRAY, MERLE M. & JOYCE	06-079	0.70	\$4,200.00	\$0.00
CREAMER, DARREN R.	03-57.1	11.60	\$40,610.00	\$30,716.00
CREAMER, RICHARD	05-15.06	5.10	\$40,085.00	\$43,511.00
CROCE, JAMES A.	01-19.6	2.39	\$33,475.00	\$156,799.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
CROCKER, PAULA J.	06-097	1.50	\$26,250.00	\$101,237.00
CROMWELL, GARY R. & LAUREN C.	11-26	2.60	\$29,000.00	\$64,490.00
CROWELL, JERED A.	03-22.02	2.16	\$32,900.00	\$127,460.00
CROWLEY, CAROL	09-12.2.A	0.00	\$0.00	\$12,640.00
CUMMINGS, JAY	09-10	24.02	\$50,162.00	\$147,185.00
CUNNINGHAM, TIMOTHY F.	U-1-24	1.00	\$52,500.00	\$96,317.00
CURRIER, LAURA A. & DAVID E.	03-34	61.00	\$69,050.00	\$80,447.00
CURRIER, MARION P.	04-17	7.20	\$36,220.00	\$102,921.00
CURTIS, JOHN C.	06-058.3	1.00	\$25,000.00	\$25,414.00
CURTIS, JOHN C., SR.	06-058	4.80	\$34,500.00	\$110.00
DAIGLE FAMILY IRREVOCABLE TRUST, THE	01-13	4.64	\$34,100.00	\$121,747.00
DAIGLE, GAIL D.	01-13.A	1.99	\$20,475.00	\$0.00
DAIGLE, JEAN M.	01-13.B	1.45	\$26,125.00	\$175,422.00
DAIGLE, MITCHEL A.	01-13.C	2.91	\$29,775.00	\$154,304.00
DAKIN, TRUSTEE, ARTHUR W.	09-33.4	5.80	\$40,160.00	\$113,765.00
DALTO, RUTH P.	08-20.03	5.00	\$40,000.00	\$81,575.00
DAVID, ROGER E.	07-58	49.40	\$102,190.00	\$160,481.00
DAVIS JR, ROBERT P. & ANNE E.	06-052	21.90	\$48,890.00	\$150,936.00
DAVIS, JAMES V.	08-17A	2.80	\$29,500.00	\$0.00
DAVIS, JAMES V.	08-17	6.40	\$31,140.00	\$81,102.00
DAVIS, JAMES V.	07-06.B1&B3	2.46	\$28,650.00	\$0.00
DAVIS, JAMES V.	06-006	28.00	\$45,550.00	\$0.00
DAVIS, JEFFREY C.	06-070.14	2.10	\$32,750.00	\$131,542.00
DAY, KENNETH	02-50.B	2.00	\$27,500.00	\$126,522.00
DAY, RICHARD W. & RHODA B.	12-35	26.60	\$51,710.00	\$72,815.00
DAY, SEAN D. & ELAINE J.	10-29	6.00	\$30,850.00	\$2,144.00
DEANE, RODERICK A.	07-16.5	1.00	\$100,000.00	\$0.00
DEBOER, ROBERT P & GRACE M.	11-25	1.00	\$55,000.00	\$193,994.00
DEER, PATRICIA A.	06-092.06	4.35	\$26,375.00	\$0.00
DEGOOSH, STEPHEN R.	09-06	10.00	\$6,750.00	\$0.00
DEKKER, KATHLEEN & MICHAEL M.	06-009.A	1.03	\$25,075.00	\$119,163.00
DELANO, DANA R. & BONNIE J.	06-070.01	2.00	\$32,500.00	\$100,828.00
DELANO, DARREN M.	06-070.03	2.00	\$32,500.00	\$133,853.00
DELANO, MATTHEW R.	05-15.04	2.70	\$34,250.00	\$102,137.00
DEMARA, PATRICIA D.	06-091.03	1.53	\$26,325.00	\$34,267.00
DEMETROS, ROBERT	11-48.B31TP	0.00	\$0.00	\$27,781.00
DENNIS, WILHELMINE H.	07-65	15.00	\$22,699.00	\$0.00
DESCHAINED, MICHAEL R.	01-19.4	2.18	\$32,950.00	\$165,983.00
DEWITT, GLENN R. & ELIZABETH A.	06-071	4.85	\$34,625.00	\$80,316.00
DEWSNAP, ARTHUR F., III	07-43	37.10	\$93,610.00	\$130,972.00

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DICKSON, LOUIS J.	02-51	1.80	\$4,500.00	\$0.00
DICKSON, LOUIS J.	02-48.1	1.00	\$2,500.00	\$0.00
DICKSON, LOUIS J. & SUSAN E.	02-51.A	2.60	\$29,000.00	\$166,379.00
DITTRICH, ROBERT W	08-05	4.99	\$34,975.00	\$37,294.00
DODGE, ANDREW B. & LEEANNE	07-27	1.00	\$20,000.00	\$48,394.00
DOERING, GEORGE & DONNA	08-20.12	5.00	\$40,000.00	\$144,686.00
DON, MICHAEL	06-016	13.00	\$78,650.00	\$130,583.00
DORE, BRYAN D.	07-28	26.00	\$51,350.00	\$107,075.00
DORE, BRYAN D. & MELISSA J.	07-25A	17.97	\$39,025.00	\$0.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
DORE, NATHAN E.	03-10	20.00	\$20,000.00	\$0.00
DORR JR., CHARLES A.	U-1-20	1.10	\$53,000.00	\$81,853.00
DORR SR., ROBERT	05-20	103.00	\$53,450.00	\$0.00
DORR, CHESTER & LOIS E.	05-35	173.00	\$80,700.00	\$0.00
DORR, CHESTER G.	06-040.TIP3	0.00	\$0.00	\$6,991.00
DORR, CHESTER G.	06-040.TIP2	0.00	\$0.00	\$13,272.00
DORR, CHESTER G.	06-040.TIP1	0.00	\$0.00	\$11,544.00
DORR, CHESTER G.	06-040	41.00	\$147,200.00	\$1,914.00
DORR, CHESTER G.	06-039	3.00	\$65,000.00	\$61,373.00
DORR, CHESTER G. & LOIS E.	11-40	39.00	\$50,150.00	\$0.00
DORR, CHESTER G. & LOIS E.	08-42	40.30	\$24,630.00	\$0.00
DORR, CHESTER G. & LOIS E.	08-41	48.00	\$50,350.00	\$0.00
DORR, CHESTER G. & LOIS E.	06-040.TIP4	0.00	\$0.00	\$8,256.00
DORR, CHESTER G. & LOIS E.	06-009	12.60	\$5,040.00	\$0.00
DORR, CHESTER G. & LOIS E.	05-34	6.00	\$35,850.00	\$104,706.00
DORR, CHESTER G. & LOIS E.	05-29	20.00	\$10,800.00	\$0.00
DORR, CHESTER G. & LOIS E.	05-25	26.00	\$44,350.00	\$0.00
DORR, CHESTER G. & LOIS E.	05-16	54.63	\$60,602.00	\$0.00
DORR, DEREK CHESTER	05-16A	3.37	\$23,925.00	\$0.00
DORR, GREGORY G.	05-25.A	2.60	\$29,000.00	\$97,313.00
DORR, JR., CHARLES A. & JUDITH C.	U-1-16	7.20	\$71,963.00	\$70,409.00
DORR, ROBERT & CHARLOTTE, devisees of	05-42	11.00	\$12,650.00	\$0.00
DORR, ROBERT & CHARLOTTE, devisees of	05-41	25.50	\$16,800.00	\$0.00
DORR, ROBERT & CHARLOTTE, devisees of	05-40	3.00	\$30,000.00	\$74,280.00
DOWDY, CHRISTOPHER K.	12-36.3	1.50	\$31,250.00	\$141,327.00
DOWLING, JAMES A. & CATHERINE	03-05.A	14.90	\$43,415.00	\$116,331.00
DOWLING, JOSEPH J.	02-16	8.00	\$74,050.00	\$0.00
DOWLING, JR., CATHERINE & JAMES A.	03-05	17.90	\$45,965.00	\$111,413.00
DRAGE, MICHAEL	02-17	8.30	\$73,805.00	\$24,596.00
DRAGE, NINA	02-18	11.00	\$76,100.00	\$43,533.00
DRAPPEAU, BENOIT & JOAN	08-20.06	5.00	\$40,000.00	\$160,412.00
DRESDEN HISTORICAL SOCIETY,	07-23	0.60	\$18,000.00	\$92,444.00
DRUMMEY, CHARLES E., Trustees of Stanislaw	05-07	50.00	\$58,750.00	\$0.00
DUBORD TAKE OUT, LLC	U-1-32	0.70	\$21,000.00	\$192,138.00
DUDLEY, CATHERINE S.	03-35	3.70	\$26,750.00	\$90,943.00
DUFFY, COLLEEN	11-48.B28TP	0.00	\$0.00	\$26,694.00
DUMONT, CAROL A.	11-48.B30TP	0.00	\$0.00	\$20,110.00
DUPUIS, JOHN P.	06-070.18	2.00	\$32,500.00	\$166,437.00
DUTTON, DARCY K.	06-053	1.00	\$25,000.00	\$99,525.00

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DYER, JEAN W.	03-09	22.40	\$38,190.00	\$0.00
EAGLE INDIAN RUN, LLC	11-48.B	5.00	\$420,000.00	\$38,264.00
EAGLES, STEVEN T. & CYNTHIA PARKER	07-37	5.20	\$35,170.00	\$125,918.00
EDGECOMB, BRUCE A.	01-18	2.00	\$27,500.00	\$77,816.00
EDGECOMB, EUGENE E. & BEVERLY H.	06-013	2.10	\$27,750.00	\$80,472.00
EGER, CHRISTINE	03-06A	15.00	\$0.00	\$0.00
EIRMAN, PAUL E.	11-44	0.38	\$2,090.00	\$0.00
EIRMAN, PAUL E.	11-43	82.14	\$101,376.00	\$318,247.00
ELDERTIDE, LLC	01-09.1A	10.01	\$26,505.00	\$21,726.00

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<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
ELDELTIDE, LLC	01-09.01	22.99	\$41,342.00	\$0.00
ELIOT FIELD LIVING TRUST DTD3-16-15	03-20	32.80	\$78,630.00	\$382,530.00
ELIOT FIELD LIVING TRUST DTD3-16-15	01-31	3.25	\$66,812.00	\$64,478.00
ELIOT FIELD LIVING TRUST DTD3-16-2015	03-18.A	8.00	\$30,550.00	\$0.00
ELLERHORST, RICHARD H.	08-27.1	31.95	\$28,088.00	\$0.00
ELLIOT, JO ANNE E.	01-03	6.30	\$60,105.00	\$118,280.00
ELVIN, PETER W.	U-1-07	1.30	\$54,000.00	\$99,620.00
ELVIN, PETER W.	U-1-05	0.38	\$2,090.00	\$4,706.00
ELVIN, PETER W.	U-1-04	1.00	\$50,000.00	\$128,385.00
EMERY, SUSAN E.	12-25	34.00	\$49,150.00	\$0.00
EMMONS, SALLY A.	06-020	0.90	\$22,500.00	\$17,766.00
EPISCOPAL CHURCH, (St. Johns)	06-063.1	0.87	\$2,175.00	\$0.00
ERDMANN, DALE	08-31.A	27.09	\$53,254.00	\$62,085.00
ERSKINE, KATHRYN L.	U-1-51	1.00	\$25,000.00	\$87,397.00
EVERETT, MICHAEL A.	02-09	3.40	\$31,000.00	\$9,885.00
EVERSON, ELEANOR	01-28	58.00	\$18,355.00	\$0.00
EVERSON, ELEANOR	01-27	36.00	\$85,850.00	\$143,656.00
FACKLER, CAROL A.	10-44TIP1	0.00	\$0.00	\$29,367.00
FACKLER, CAROL A.	10-44	8.70	\$34,545.00	\$138,287.00
FAIRSERVICE, JR., FRANKLIN C. & ROBIN J.	11-46.A	26.90	\$51,890.00	\$106,293.00
FAIRSERVICE, JR., FRANKLIN C. & ROBIN J.	02-42.1	1.00	\$30,000.00	\$30,643.00
FALTON, BETTY-MAY H., REVOCABLE TRUST	U-1-55	2.00	\$27,500.00	\$52,377.00
FALTON, BETTY-MAY H., REVOCALBE TRUST	02-01.A	22.50	\$33,844.00	\$0.00
FANNARSSON, VALUR	11-34	1.00	\$20,000.00	\$72,009.00
FERDICO, JOHN N.	07-45	1.80	\$59,000.00	\$106,312.00
FESLER JR., ROBERT H & SARAH M.	02-34.01	1.50	\$38,200.00	\$0.00
FESLER JR., ROBERT H.	02-34.03	1.50	\$37,500.00	\$0.00
FESLER JR., ROBERT H.	02-31	12.00	\$33,600.00	\$0.00
FESLER JR., SARAH M. & ROBERT H.	02-33	1.10	\$18,250.00	\$0.00
FESLER, SARAH M.	02-34.02	1.50	\$53,500.00	\$103,495.00
FESLER, SARAH M.	02-33.A	5.90	\$28,765.00	\$0.00
FIELD, ELIOT	03-21	7.80	\$4,680.00	\$0.00
FIELD, MARK P.	03-09.1	18.76	\$35,696.00	\$0.00
FIELD, PETER M.	06-048	0.70	\$24,500.00	\$0.00
FIFIELD, BRIAN	03-54	18.00	\$33,750.00	\$0.00
FITCH, JOSEPH S.	11-08	14.00	\$78,850.00	\$34,718.00
FITZPATRICK, RAELENE	04-40.B	4.00	\$32,500.00	\$30,318.00
FITZPATRICK, RAELENE R.	05-43A	2.10	\$27,750.00	\$0.00
FITZSIMMONS, TINA M.	U-1-30	1.00	\$27,500.00	\$36,810.00
FITZSIMMONS, TINA M.	U-1-28	1.00	\$20,000.00	\$62,892.00
FLAMING, GLENN J. & SIMONE A.	11-24	2.90	\$64,500.00	\$172,465.00
FLECK, CARL P.	03-15	0.90	\$40,500.00	\$95,485.00
FLYING FARMER EST, LOT OWNERS ASSOC	02-38	6.00	\$16,400.00	\$7,749.00
FOOTER, JOSEPH E.	09-34	7.50	\$36,475.00	\$188,459.00
FORD, JAMES A. & JEANNINE M.	12-36.4	1.50	\$31,250.00	\$67,735.00
FOSS REALTY LLC	08-11	7.90	\$35,350.00	\$32,182.00
FOSS REALTY LLC	05-19	12.00	\$8,450.00	\$0.00
FOSS, TRUDY	08-15.TIP1	0.00	\$0.00	\$34,377.00
FOSS, TRUDY	08-15	22.00	\$83,950.00	\$45,036.00

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<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
FOSS, TRUDY J	08-16	18.00	\$10,000.00	\$0.00
FOSS, TRUDY J.	08-18	12.00	\$4,400.00	\$0.00
FOSS, WALTER T. JR	07-60	1.00	\$25,000.00	\$51,341.00
FOSS, WALTER T. JR.	U-1-37	1.10	\$26,500.00	\$123,750.00
FOSS, WALTER T. JR.	08-14.C	2.33	\$28,325.00	\$127,457.00
FOSS, WALTER T. JR.	07-67	2.70	\$29,250.00	\$61,707.00
FOSS, WALTER T. JR.	07-59	305.00	\$126,590.00	\$9,547.00
FOSS, WALTER T. JR.	05-18	10.00	\$4,150.00	\$0.00
FOSSETT, BETHANY	03-31.B	3.00	\$30,000.00	\$43,089.00
FOSTER, NANCY M. & RODNEY M.	12-17	5.25	\$57,713.00	\$97,839.00
FRAUMENI, A. MICHAEL	07-49	160.80	\$108,910.00	\$142,702.00
FRAUMENI, A. MICHAEL	06-025	8.60	\$59,810.00	\$0.00
FRAZIER, RACHEL C.	06-070.06	2.00	\$32,500.00	\$102,849.00
FREEDOM CENTER	02-37	5.60	\$40,510.00	\$4,701.00
FREEMAN, TONY	06-032	0.90	\$16,200.00	\$3,257.00
FREESE, RICKY D.	03-02.A	2.40	\$28,500.00	\$43,546.00
FRENCH, BERTHA A.	09-07	25.00	\$46,800.00	\$26,371.00
FRENCH, ERNEST	05-46TIP	0.00	\$0.00	\$43,467.00
FRENCH, ERNEST & SHERI	04-30	23.51	\$42,856.00	\$0.00
FRENCH, PATRICIA A.	07-32	19.00	\$43,350.00	\$49,292.00
FRENCH, SHERI L.	05-46.1	5.25	\$35,213.00	\$137,025.00
FRIENDS OF MERRYMEETING BAY	07-37.2A	4.30	\$43,250.00	\$0.00
FRIENDS OF MERRYMEETING BAY,	03-09.2	11.54	\$29,559.00	\$0.00
FRIENDS OF MERRYMEETING BAY,	03-08	0.25	\$18,000.00	\$0.00
FULLER III, HENRY & JANE M.	12-02	4.00	\$2,000.00	\$0.00
FULLER III, HENRY & JANE M.	12-01	5.90	\$4,665.00	\$0.00
GACZI, PETER J. & MELANIE	05-08	73.35	\$75,090.00	\$103,594.00
GAGE, GEORGE I.	07-61.A2	1.14	\$25,350.00	\$0.00
GAGE, GEORGE I.	07-61.A1	1.73	\$19,825.00	\$0.00
GAGE, GEORGE I.	07-61.A	9.13	\$29,561.00	\$7,862.00
GAGNE, DANA	U-1-48	5.00	\$72,700.00	\$76,742.00
GAGNE, DANA	05-33.TIP21	0.00	\$0.00	\$19,463.00
GAGNE, DANA	05-33.TIP10	0.00	\$0.00	\$19,551.00
GAGNE, DANA	05-33.TIP07	0.00	\$0.00	\$20,455.00
GAGNE, DANA	05-33.TIP06	0.00	\$0.00	\$22,096.00
GAGNE, DANA	04-28	0.40	\$7,200.00	\$2,606.00
GAGNE, DANA & RUTH	05-54	1.00	\$430.00	\$0.00
GAGNE, DANA T. & RUTH E.	U-1-48.TIP2	0.00	\$0.00	\$24,537.00
GAGNE, DANA T. & RUTH E.	U-1-48.TIP1	0.00	\$0.00	\$21,975.00
GAGNE, DANA T. & RUTH E.	05-33.TIP23	0.00	\$0.00	\$19,412.00
GAGNE, DANA T. & RUTH E.	05-33.TIP22	0.00	\$0.00	\$23,099.00
GAGNE, DANA T. & RUTH E.	05-33.TIP05	0.00	\$0.00	\$20,529.00
GAGNE, DANA T. & RUTH E.	05-33.TIP04	0.00	\$0.00	\$26,749.00
GAGNE, DANA T. & RUTH E.	05-33.TIP02	0.00	\$0.00	\$14,261.00
GAGNE, DANA T. & RUTH E.	05-33.TIP01	0.00	\$0.00	\$9,768.00
GAGNE, DANA T. & RUTH E.	05-33	39.00	\$167,600.00	\$17,583.00
GAGNE, DANA T. & RUTH E.	05-31	10.10	\$32,335.00	\$0.00
GAGNE, DANA T. & RUTH E.	04-27TP3	0.00	\$0.00	\$13,949.00

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GAGNE, DANA T. & RUTH E.	04-27TP2	0.00	\$0.00	\$13,979.00
<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
FOSS, TRUDY J	08-16	18.00	\$10,000.00	\$0.00
FOSS, TRUDY J.	08-18	12.00	\$4,400.00	\$0.00
FOSS, WALTER T. JR	07-60	1.00	\$25,000.00	\$51,341.00
FOSS, WALTER T. JR.	U-1-37	1.10	\$26,500.00	\$123,750.00
FOSS, WALTER T. JR.	08-14.C	2.33	\$28,325.00	\$127,457.00
FOSS, WALTER T. JR.	07-67	2.70	\$29,250.00	\$61,707.00
FOSS, WALTER T. JR.	07-59	305.00	\$126,590.00	\$9,547.00
FOSS, WALTER T. JR.	05-18	10.00	\$4,150.00	\$0.00
FOSSETT, BETHANY	03-31.B	3.00	\$30,000.00	\$43,089.00
FOSTER, NANCY M. & RODNEY M.	12-17	5.25	\$57,713.00	\$97,839.00
FRAUMENI, A. MICHAEL	07-49	160.80	\$108,910.00	\$142,702.00
FRAUMENI, A. MICHAEL	06-025	8.60	\$59,810.00	\$0.00
FRAZIER, RACHEL C.	06-070.06	2.00	\$32,500.00	\$102,849.00
FREEDOM CENTER	02-37	5.60	\$40,510.00	\$4,701.00
FREEMAN, TONY	06-032	0.90	\$16,200.00	\$3,257.00
FREESE, RICKY D.	03-02.A	2.40	\$28,500.00	\$43,546.00
FRENCH, BERTHA A.	09-07	25.00	\$46,800.00	\$26,371.00
FRENCH, ERNEST	05-46TIP	0.00	\$0.00	\$43,467.00
FRENCH, ERNEST & SHERI	04-30	23.51	\$42,856.00	\$0.00
FRENCH, PATRICIA A.	07-32	19.00	\$43,350.00	\$49,292.00
FRENCH, SHERI L.	05-46.1	5.25	\$35,213.00	\$137,025.00
FRIENDS OF MERRYMEETING BAY	07-37.2A	4.30	\$43,250.00	\$0.00
FRIENDS OF MERRYMEETING BAY,	03-09.2	11.54	\$29,559.00	\$0.00
FRIENDS OF MERRYMEETING BAY,	03-08	0.25	\$18,000.00	\$0.00
FULLER III, HENRY & JANE M.	12-02	4.00	\$2,000.00	\$0.00
FULLER III, HENRY & JANE M.	12-01	5.90	\$4,665.00	\$0.00
GACZI, PETER J. & MELANIE	05-08	73.35	\$75,090.00	\$103,594.00
GAGE, GEORGE I.	07-61.A2	1.14	\$25,350.00	\$0.00
GAGE, GEORGE I.	07-61.A1	1.73	\$19,825.00	\$0.00
GAGE, GEORGE I.	07-61.A	9.13	\$29,561.00	\$7,862.00
GAGNE, DANA	U-1-48	5.00	\$72,700.00	\$76,742.00
GAGNE, DANA	05-33.TIP21	0.00	\$0.00	\$19,463.00
GAGNE, DANA	05-33.TIP10	0.00	\$0.00	\$19,551.00
GAGNE, DANA	05-33.TIP07	0.00	\$0.00	\$20,455.00
GAGNE, DANA	05-33.TIP06	0.00	\$0.00	\$22,096.00
GAGNE, DANA	04-28	0.40	\$7,200.00	\$2,606.00
GAGNE, DANA & RUTH	05-54	1.00	\$430.00	\$0.00
GAGNE, DANA T. & RUTH E.	U-1-48.TIP2	0.00	\$0.00	\$24,537.00
GAGNE, DANA T. & RUTH E.	U-1-48.TIP1	0.00	\$0.00	\$21,975.00
GAGNE, DANA T. & RUTH E.	05-33.TIP23	0.00	\$0.00	\$19,412.00
GAGNE, DANA T. & RUTH E.	05-33.TIP22	0.00	\$0.00	\$23,099.00
GAGNE, DANA T. & RUTH E.	05-33.TIP05	0.00	\$0.00	\$20,529.00
GAGNE, DANA T. & RUTH E.	05-33.TIP04	0.00	\$0.00	\$26,749.00
GAGNE, DANA T. & RUTH E.	05-33.TIP02	0.00	\$0.00	\$14,261.00
GAGNE, DANA T. & RUTH E.	05-33.TIP01	0.00	\$0.00	\$9,768.00
GAGNE, DANA T. & RUTH E.	05-33	39.00	\$167,600.00	\$17,583.00
GAGNE, DANA T. & RUTH E.	05-31	10.10	\$32,335.00	\$0.00

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GAGNE, DANA T. & RUTH E.	04-27TP3	0.00	\$0.00	\$13,949.00
GAGNE, DANA T. & RUTH E.	04-27TP2	0.00	\$0.00	\$13,979.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
GAGNE, DANA T. & RUTH E.	04-27TIP4	0.00	\$0.00	\$9,106.00
GAGNE, DANA T. & RUTH E.	04-27	32.24	\$124,194.00	\$186,089.00
GAGNE, DANA T. & RUTH E.	04-27	0.00	\$0.00	\$12,229.00
GAGNE, DANA T. & RUTH E.	04-26	0.50	\$12,500.00	\$32,948.00
GAGNE, DARIN	05-33TIP25	0.00	\$0.00	\$19,551.00
GAGNE, DARIN	05-33.TIP09	0.00	\$0.00	\$22,468.00
GAGNE, DARIN P.	04-27A	2.76	\$29,400.00	\$143,177.00
GAGNE, RAE	05-33TIP.17	0.00	\$0.00	\$13,099.00
GAGNE, RAE	05-33.TIP20	0.00	\$0.00	\$18,992.00
GAGNE, RAE	05-33.TIP19	0.00	\$0.00	\$21,925.00
GAGNE, RAE	05-33.TIP18	0.00	\$0.00	\$19,463.00
GAGNE, RAYMOND J.	09-03.A	22.50	\$44,250.00	\$30,843.00
GAGNON, DEBORAH L.	05-12.1	81.00	\$78,150.00	\$259,687.00
GALLAGHER, CAROL A.	09-33	16.60	\$44,860.00	\$43,320.00
GAMACHE, JAMES C.	02-49	74.00	\$75,350.00	\$142,899.00
GARCEAU, ETHAN R.	03-38	1.70	\$26,750.00	\$115,988.00
GARMAN, SCOTT A.	01-39	46.20	\$88,520.00	\$198,623.00
GARWOOD, STEVEN S.	07-16.1	1.95	\$103,775.00	\$0.00
GATZ, CONSTANCE L.	06-056	3.10	\$7,750.00	\$0.00
GATZ, CONSTANCE L.	06-054.A	1.40	\$26,000.00	\$115,417.00
GEIGER, LORI J.	12-24	1.10	\$25,250.00	\$97,056.00
GETCHELL, GARY A.	06-094	1.00	\$600.00	\$0.00
GETCHELL, GARY A.	06-093	25.58	\$73,898.00	\$141,664.00
GIBB, DAVID D.	01-21	1.00	\$25,000.00	\$83,141.00
GILLESPIE, ARTHUR LEE	12-05	35.18	\$46,658.00	\$0.00
GILLESPIE, KIMBERLY A. & ARTHUR L.	12-05.03	3.70	\$36,750.00	\$150,003.00
GIRARDIN JR., REVOCABLE TRUST, PHILIP	09-29.A	43.00	\$51,750.00	\$5,930.00
GLEASON, DONALD & MARY L.	U-1-25	4.80	\$68,120.00	\$96,301.00
GOLUBOW, NIKOLAI & MARIE	03-04	28.90	\$17,240.00	\$124,071.00
GOODRICH, JEANNE A.	08-05B	4.89	\$27,725.00	\$0.00
GORANSON, JANICE	10-02.01	18.00	\$9,450.00	\$0.00
GORANSON, JANICE	10-02	1.00	\$52,500.00	\$143,711.00
GORANSON, JANICE	07-41TIP	0.00	\$0.00	\$44,255.00
GORANSON, JANICE	07-41	71.00	\$89,350.00	\$238,992.00
GORANSON, JANICE	07-41	1.00	\$30,000.00	\$0.00
GORANSON, JANICE	07-39	63.00	\$16,097.00	\$0.00
GORANSON, JANICE M.	10-03	1.50	\$39,250.00	\$6,402.00
GORDON, BARBARA A. & DENNIS H.	12-28	8.30	\$15,305.00	\$0.00
GOWER, GIBB L. & JANE E.	09-22	13.90	\$40,680.00	\$107,245.00
GRAFFAM, RICHARD E.	09-16	29.00	\$52,350.00	\$110,221.00
GRAHAM, KAREN	10-01	7.92	\$77,482.00	\$72,577.00
GRAVES, KENDRA	11-48.B15TP	0.00	\$0.00	\$25,111.00
GRAY, KEITH & RENEE	01-01.A	75.43	\$67,922.00	\$0.00
GRAY, LINDA A.	05-38.1.A	0.14	\$4,500.00	\$0.00
GRAY, RENEE LISA	01-02	3.70	\$54,450.00	\$124,478.00
GRAY, ROGER D.	06-075	12.87	\$49,190.00	\$101,194.00

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GRAY, ROGER D.	06-064	18.00	\$35,050.00	\$0.00
GREEN MOUNTAIN LAND HOLDING, LLC	09-05	74.00	\$68,350.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	11-45	6.00	\$24,850.00	\$0.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
GREEN POINT LAND MANAGEMENT, LLC	10-32	2.05	\$27,625.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	10-30	13.02	\$33,517.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	09-46	35.00	\$14,200.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	09-42.A	2.00	\$27,500.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	09-41	120.00	\$45,200.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	09-39	94.00	\$56,650.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	09-38	49.00	\$54,150.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC	07-38	78.00	\$70,150.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC.	10-43	60.00	\$42,755.00	\$0.00
GREEN POINT LAND MANAGEMENT, LLC.	09-28B5	3.35	\$8,375.00	\$0.00
GRIFFIN, GREGORY R.	05-24	5.00	\$32,700.00	\$46,764.00
GRIMARD, RONALD L. & CONSTANCE O.	06-070.09	3.90	\$37,250.00	\$146,637.00
GROSS, STEPHEN E.	12-18	1.00	\$25,000.00	\$41,304.00
GROTH, KARI	05-30	42.00	\$26,850.00	\$0.00
GROVER, DANIEL L.	04-35	27.00	\$44,950.00	\$0.00
GROVER, HEIDI	04-36	1.00	\$20,000.00	\$8,688.00
GROVER, RICHARD T.	10-18	0.40	\$1,000.00	\$0.00
GUAY, GERALDINE M	12-12.B	1.00	\$850.00	\$0.00
GUAY, GERALDINE M.	12-12.A	5.52	\$57,942.00	\$48,209.00
GUAY, PAUL S.	12-22	4.25	\$33,125.00	\$61,205.00
GUERETTE, JOHN & SHERRY	09-09.A1	9.81	\$56,589.00	\$182,149.00
GUSTAFSON, LISA L.	05-44	2.10	\$20,750.00	\$0.00
GUY, HELEN CHRISTINA	10-50	1.00	\$25,000.00	\$109,865.00
HAGAN, DANIELLE K.	06-071.A	5.60	\$35,510.00	\$117,254.00
HALEY, RONALD S., Life Estate	12-10	2.00	\$27,500.00	\$95,604.00
HALL, CHARLOTTE M.	01-20	1.00	\$25,000.00	\$55,999.00
HALLOWELL, THOMAS J. & CHRISTINE H.	12-13.2	12.07	\$41,010.00	\$167,959.00
HAMEL, ROGER G.	07-16.7	1.00	\$100,000.00	\$0.00
HAMILTON, EVA	11-48.B34TP	0.00	\$0.00	\$24,310.00
HAMMOND, JAMES A.	09-43	56.00	\$59,150.00	\$0.00
HAMMOND, JAMES A.	08-34	4.50	\$33,750.00	\$47,095.00
HANKLA, AMY E.	06-035	70.00	\$65,550.00	\$5,821.00
HANKLA, AMY E.	06-034	12.00	\$79,650.00	\$90,575.00
HANKLA, AMY E.	06-034	0.00	\$0.00	\$652.00
HANLEY, DANIEL G.	06-116.1	2.60	\$29,000.00	\$102,977.00
HANLEY, GREGORY	11-41A.3	3.70	\$48,500.00	\$1,501.00
HANLEY, JAMES E.	02-22	20.00	\$79,450.00	\$147,804.00
HANLEY, MOLLY B. & NATHANIEL G.	07-25	4.03	\$48,550.00	\$85,863.00
HANSCOM, TERRY	06-070.17	2.10	\$32,750.00	\$111,555.00
HARADEN, PETER G.	07-16.2	1.20	\$151,000.00	\$233,525.00
HARDING, PAMELA L.	01-08.A	6.80	\$35,880.00	\$85,727.00
HARPER, ROBERT G	04-03	29.00	\$41,185.00	\$0.00
HARPER, ROBERT G. & CATHLEEN D.	05-57	6.50	\$19,100.00	\$2,394.00
HARPER, ROBERT G. & CATHLEEN D.	05-55.A	12.40	\$2,480.00	\$0.00
HARRINGTON, DOUGLAS H. & LOUISE M.	10-31	1.30	\$25,750.00	\$59,984.00

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HARRINGTON, PHILIP M. JR.	07-48.A	37.20	\$35,570.00	\$0.00
HARRIS, JEFFREY	09-28.A4	4.56	\$38,900.00	\$182,503.00
HART, DAVID R. & ROBERTA A.	04-31	6.40	\$36,190.00	\$94,608.00
HARTFORD, SUSAN E.	05-09	3.20	\$30,500.00	\$66,171.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
HATCH, ALEXI M.	11-46.A1	2.10	\$27,750.00	\$106,484.00
HATCH, DEXTER H. & MARY R.	10-39	29.00	\$45,750.00	\$0.00
HATCH, DEXTER H. & MARY R.	09-09	2.50	\$28,750.00	\$43,102.00
HATCH, GERALD H.	06-077	2.80	\$29,500.00	\$39,298.00
HATCH, GERALD H. & SANDRA J.	06-078	3.88	\$26,100.00	\$0.00
HATHEWAY, KAYLA M.	09-04	2.20	\$28,000.00	\$97,853.00
HAVEN, MARY L.	02-38.03	1.86	\$48,010.00	\$152,060.00
HEATH, FAYE	08-02.01	1.30	\$30,750.00	\$27,400.00
HEFLIN, MICHELLE R.	11-48.B41TP	0.00	\$0.00	\$24,185.00
HEIN-HANSEN, CARL & CAROL L.	08-31	90.00	\$78,550.00	\$256,399.00
HEIN-HANSEN, CAROL	12-13.TIP	0.00	\$0.00	\$11,008.00
HENERLAU, MEGGAN A.	11-46	14.00	\$42,650.00	\$80,664.00
HEPBURN, RUTH E.	09-11	4.94	\$34,850.00	\$141,407.00
HERMANS, LINDA S.	06-001	7.00	\$36,700.00	\$203,312.00
HERON, REGINALD	06-042	2.50	\$62,500.00	\$177,718.00
HERRON, MACK E.	U-1-44.1	2.10	\$20,750.00	\$0.00
HERSOM, ELLA K.	02-47	14.50	\$43,075.00	\$87,093.00
HETRICK, JOAN WILLETTE	01-21.A	0.90	\$22,500.00	\$25,735.00
HEWITT, STEPHEN L.	06-017.2	4.48	\$38,700.00	\$177,046.00
HICKEY, TAMARA	02-21	17.00	\$62,000.00	\$29,236.00
HILES, FRANCIS J. III	07-49.1	4.20	\$33,000.00	\$129,388.00
HILL TOP WAY ROAD OWNERS ASSOC,	01-19.9	1.26	\$3,150.00	\$0.00
HILL, ANDREW	02-23	215.00	\$167,250.00	\$263,614.00
HILL, TAMARA MAE	04-21.3	2.60	\$22,000.00	\$0.00
HILL, TAMARA MAE	04-21.2	2.49	\$21,725.00	\$0.00
HINKLEY, WILLIAM H.	09-02	36.00	\$24,850.00	\$0.00
HISLER, GEORGE B. & NANCY M.	U-1-42	0.90	\$25,000.00	\$85,386.00
HISTORICAL ASSOCIATION, LINCOLN COUNTY	06-112	71.00	\$67,150.00	\$0.00
HISTORICAL ASSOCIATION, LINCOLN COUNTY	06-111	17.75	\$88,050.00	\$148,822.00
HOFFMAN, LYDIA	07-63	9.10	\$61,985.00	\$0.00
HOLDEN, WILLIAM	02-38.04	1.44	\$47,440.00	\$249,303.00
HOLLEY, CHRISTINE E	07-62.2	1.20	\$30,500.00	\$134,726.00
HOPKINS, TODD L.	08-20.01	5.10	\$40,085.00	\$180,698.00
HORAN, TIMOTHY T	06-063.9	2.00	\$27,500.00	\$17,182.00
HORAN-BOYD, SUSAN M.	06-092.05	2.73	\$34,325.00	\$131,339.00
HORMAN, KATHY	08-20.04	5.00	\$40,000.00	\$168,390.00
HOUCK, JAMES R.	01-19.7	1.76	\$23,900.00	\$0.00
HOUDLETTE, DOUGLASS M.	07-37.1	25.10	\$70,810.00	\$0.00
HOUDLETTE, PHILIP C. & TAMMY J.	07-37.2	21.70	\$83,770.00	\$93,705.00
HOURIHAN, TIM	02-43	32.00	\$47,150.00	\$0.00
HOWARD JR., DEXTER D. & ELIZABETH A.	08-05.01	1.25	\$25,625.00	\$104,562.00
HOWARD, DEXTER D.	03-14	105.00	\$112,550.00	\$76,357.00
HOWARD, DEXTER D. & JOAN S.	03-13	0.90	\$22,500.00	\$80,967.00
HOWE, JOCELYN	04-34	1.30	\$25,750.00	\$80,124.00

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HUBER, SCOTT A	12-05.01	3.66	\$36,650.00	\$142,473.00
HUFSTADER, DAVID P.	09-09.A	3.59	\$31,475.00	\$95,527.00
HUGHES, MARY C.	02-12	37.00	\$94,650.00	\$107,608.00
HUGHES, RICHARD H.	03-22.A	7.00	\$36,700.00	\$145,607.00
HUMPHREY, TRACY W. & DIANE L.	04-21.A	5.37	\$35,315.00	\$108,800.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
HUNNEWELL, SANDRA B	11-26.A	5.00	\$30,400.00	\$134,158.00
HUNT, CHARLES A. & ELEANOR K.	09-33.2	2.33	\$33,325.00	\$102,264.00
HUNTRESS, DAVID W	03-30	52.00	\$66,550.00	\$121,036.00
HURLEY, BRIAN	06-074	1.60	\$31,500.00	\$102,778.00
HURLEY, CASSANDRA A.	07-62.A	8.91	\$74,324.00	\$85,341.00
HUSSEY, PETER	03-15.TIP	0.00	\$0.00	\$15,500.00
HUSSEY, ROBERT E.	08-38	80.00	\$51,514.00	\$0.00
HUSTUS, LEO S.	02-44	18.00	\$45,400.00	\$145,308.00
HUTCHINS, JOHNNA J.	09-25.A	4.50	\$26,850.00	\$210,281.00
INCHCOMBE, SARAH C.	02-50.E	2.00	\$20,500.00	\$0.00
INGEGNERI JR., BENEDICT J.	11-05	1.00	\$25,000.00	\$0.00
INGEGNERI JR., BENEDICT J.	11-04	32.00	\$20,321.00	\$0.00
INGEGNERI JR., BENEDICT J.	11-03	25.00	\$118,250.00	\$94,577.00
INGEGNERI, JR., BENEDICT J.	11-02	83.80	\$30,594.00	\$0.00
INGEGNERI, JR., BENEDICT J.	11-01	3.00	\$42,895.00	\$0.00
IRISH, JESSICA J.	08-06.1	6.03	\$40,876.00	\$116,211.00
ISAACSON, LEAH	06-092.01	4.33	\$38,325.00	\$127,428.00
ISERBYT, CHARLOTTE T.	10-13A	2.00	\$43,500.00	\$0.00
ISERBYT, CHARLOTTE T.	10-13	2.60	\$83,000.00	\$212,887.00
J&A Kase/D&M Deane/P.Haraden/G.Emmons	07-16.8	5.18	\$11,003.00	\$0.00
JACKSON, LAURA	11-17	90.21	\$74,434.00	\$30,363.00
JACKSON, LAURA	11-14	3.60	\$43,820.00	\$0.00
JACKSON, LAURA	11-13	35.00	\$95,950.00	\$161,866.00
JACKSON, LAURA	11-09.A	40.70	\$51,570.00	\$0.00
JACKSON, ROSALIE J.	05-33.A	1.30	\$25,750.00	\$67,506.00
JACOBS SR., GLENN T.	09-18	95.84	\$75,686.00	\$41,601.00
JACOBS, GLENN T.	09-19	42.19	\$59,864.00	\$0.00
JACOBS, GLENN T. & SALLY J.	09-17	21.00	\$45,350.00	\$198,854.00
JACOBS, GLENN T. & SALLY J.	07-30	1.60	\$45,000.00	\$181,831.00
JACOBS, GLENN T. & SALLY J.	01-65	41.50	\$91,400.00	\$0.00
JACOBS, ROBERT	11-48.B18TP	0.00	\$0.00	\$28,682.00
JAMES JR., GEORGE F.	10-51.B2	1.00	\$30,000.00	\$21,258.00
JAMES, BERTHA C.	06-004	0.90	\$22,500.00	\$65,026.00
JAMES, DAVID A. & RHONDA J.	08-21	12.00	\$37,700.00	\$75,272.00
JAMES, GEORGE	10-51.B	6.80	\$57,630.00	\$0.00
JAMES, HEIRS OF LINDA E.	09-25	3.20	\$23,500.00	\$0.00
JAMES, JOHN	04-13	20.70	\$15,670.00	\$0.00
JAMES, JOHN J.	06-010	1.00	\$25,000.00	\$63,590.00
JAMES, KEVIN	10-51.A	20.00	\$69,950.00	\$0.00
JAMES, KEVIN	07-48	51.00	\$59,150.00	\$0.00
JAMES, KIRT E.	06-027	1.10	\$20,250.00	\$34,135.00
JAMES, MARY LOU	03-26.E	3.00	\$30,000.00	\$61,473.00
JAMES, PAUL G.	06-043	2.80	\$29,500.00	\$38,792.00

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JAMES, PETER	10-51.B3	1.00	\$27,500.00	\$36,703.00
JASMIN, DENISE	01-37	15.00	\$32,113.00	\$130,437.00
JEAN, NANCY	02-49.A2	3.80	\$32,000.00	\$67,983.00
JELLISON, FRED S. & MINA E.	05-44.A	2.00	\$45,000.00	\$71,779.00
JELLISON, ROLAND	05-44.ATIP	0.00	\$0.00	\$14,035.00
JENKINS, CHARLES J.	06-049	1.40	\$7,700.00	\$0.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
JENKINS, CHARLES J.	05-01.TIP1	0.00	\$0.00	\$184,408.00
JENKINS, CHARLES J.	05-01	11.15	\$80,228.00	\$115,158.00
JENSEN, KEITH R.	06-070.08	2.00	\$32,500.00	\$135,381.00
JOHNSTON, BRIAN S.	07-59.1	2.90	\$29,750.00	\$213,804.00
JOHNSTON, CHAD	02-56	4.20	\$33,000.00	\$85,253.00
JOHNSTON, PHILIP A. & EDIE A.	U-1-19	1.10	\$53,000.00	\$271,929.00
JONES, BETHANY D. & JOSHUA M.	06-043.1	1.25	\$25,625.00	\$38,880.00
JONES, CAROL L.	03-57C	10.00	\$28,250.00	\$0.00
JONES, GLEN	08-24.1	1.00	\$25,000.00	\$96,082.00
JONES, ROBERT G. & CHRISTINE	06-008	21.00	\$47,300.00	\$118,375.00
JONES, ROBERT T.	05-37	1.00	\$25,000.00	\$37,604.00
JONES, SHIRLEY N.	09-44	56.30	\$61,270.00	\$0.00
JONES, SHIRLEY N.	08-25	47.00	\$59,950.00	\$21,606.00
JONES, SHIRLEY N.	08-24A	47.20	\$62,470.00	\$0.00
JONES, TYLER R.	08-25.1	1.00	\$25,000.00	\$42,785.00
JONES, WILLIAM N. & JUDITH P.	09-44.1	2.00	\$50,000.00	\$84,500.00
JOYCE, MICHAEL I. & JULIE E.	06-067.1	7.50	\$37,125.00	\$101,334.00
KALLIN, EMILY	06-003.B	1.50	\$26,250.00	\$111,094.00
KAPLY, LEONARD	10-11	4.00	\$53,100.00	\$109,124.00
KAPLY, MATTHEW	11-09	3.90	\$32,250.00	\$107,118.00
KASE, JOEL A.	07-16.3	1.30	\$101,500.00	\$0.00
KAZZY LLC.	08-20.14	8.60	\$39,800.00	\$137,168.00
KAZZY, LLC	08-43	28.90	\$21,090.00	\$0.00
KAZZY, LLC	08-39	94.00	\$77,750.00	\$66,267.00
KAZZY, LLC	08-13	52.00	\$65,750.00	\$20,110.00
KEENE, PATRICIA T. & DWIGHT W.	02-38.01A	5.74	\$35,629.00	\$78,485.00
KEITHAN, JAMES A. & MAUREEN	12-07.B	1.35	\$18,875.00	\$0.00
KEITHAN, JAMES A. & MAUREEN R.	12-07.B1	18.70	\$46,645.00	\$80,373.00
KEITHAN, TIMOTHY H. & BEVERLY A.	12-07.A	20.00	\$46,450.00	\$17,654.00
KEIZER, LAUREN A.	05-15.07	3.30	\$35,750.00	\$49,662.00
KELLEY, MICHAEL J.	05-51	22.00	\$16,450.00	\$0.00
KELLY, VAUGHN E.	03-25	50.00	\$19,000.00	\$0.00
KELLY, VAUGHN E.	03-24	71.00	\$74,150.00	\$93,670.00
KENDALL, SUSAN STIRLING	01-29.1	5.00	\$35,000.00	\$94,776.00
KENNEBEC ESTUARY LAND TRUST	01-36	51.00	\$59,150.00	\$0.00
KENNEY, MARK W.	07-16.4	1.30	\$151,500.00	\$332,091.00
KENNY, KATHLEEN	11-29	4.00	\$32,500.00	\$81,409.00
KENOPENSKY, MICHAEL J.	01-71.A	6.60	\$31,900.00	\$68,769.00
KENYON, NATHANIEL & AMANDA	07-06C	10.00	\$14,028.00	\$0.00
KENYON, NATHANIEL & AMANDA	07-06B	1.65	\$19,625.00	\$7,221.00
KILCREASE, DANA L.	08-14.B	9.78	\$32,063.00	\$1,292.00
KIMBALL, KEVIN W. & CANDACE R.	06-091.02	1.36	\$30,900.00	\$43,297.00

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KIPPENBERGER, ANNABELLE	07-31.TIP	0.00	\$0.00	\$79,416.00
KIPPENBERGER, CLARK & CAROL	07-31	3.60	\$54,000.00	\$74,503.00
KNIGHT, WILLIAM, JR.	10-22.3	1.75	\$26,875.00	\$107,181.00
KOHLER, BARBARA M.	03-45	1.70	\$21,750.00	\$11,600.00
KRECHKIN, ANDREI	06-067	19.50	\$71,475.00	\$119,165.00
KULIS, DOUGLAS R & SARAH W.	04-06	30.30	\$34,715.00	\$5,320.00
KUNITZ, WILLIAM P.	08-33	29.00	\$51,550.00	\$191,027.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
LABAR, GEORGE W.	06-061A	6.00	\$70,850.00	\$198,415.00
LACHANCE, LORI	04-15.05.1	2.15	\$32,875.00	\$23,062.00
LADD, STEPHEN	09-29.B1TP	0.00	\$0.00	\$35,349.00
LADD, STEPHEN D., HELEN B., & JACK G.	09-29.B1	8.30	\$36,505.00	\$0.00
LAFLIN & WOLFINGTON REALTY INC.	01-19.8	1.76	\$25,600.00	\$0.00
LAJOIE, SCOTT	11-37	57.00	\$26,400.00	\$0.00
LAJOIE, SCOTT	11-36	35.00	\$48,450.00	\$12,411.00
LAJOIE, SCOTT	11-35	5.70	\$75,595.00	\$91,965.00
LAMB, SUSAN	11-30.TIP1	0.00	\$0.00	\$59,542.00
LANGLEY, CURRIER W.	12-28A	9.80	\$39,080.00	\$100,860.00
LANGLEY, CURRIER W.	12-27	26.00	\$17,030.00	\$0.00
LAPORTE, JOSHUA P.	01-10	5.80	\$35,680.00	\$104,353.00
LARRABEE JR., EDWARD	12-06	54.00	\$33,730.00	\$0.00
LARRABEE, EDWARD JR.	12-14.A	9.80	\$28,080.00	\$5,671.00
LAVALLEE, CAROL L.	12-13.A	5.00	\$35,000.00	\$90,985.00
LAVALLEE, KEITH A.	03-57	18.40	\$35,390.00	\$0.00
LAVALLEE, ZACHARY C.	11-48.B03TP	0.00	\$0.00	\$35,535.00
LAVERDIERE, THOMAS MICHAEL, GINA A.	06-106.A	5.00	\$32,700.00	\$101,610.00
LAVOIE, CINDY L.	05-46	1.01	\$25,009.00	\$1,834.00
LAVOIE, CINDY L.	04-30.1	4.49	\$32,917.00	\$166,716.00
LAVOIE, LARRY	11-48.B32TP	0.00	\$0.00	\$18,434.00
LEASK, MERLE & MARCIA	12-20.A	17.40	\$43,590.00	\$63,636.00
LEASK, MERLE & MARCIA	12-20	1.00	\$850.00	\$2,302.00
LEASK, MERLE G	12-21	29.00	\$18,906.00	\$0.00
LEASK, MERLE G. & MARCIA E.	12-23	29.00	\$10,558.00	\$0.00
LEASK, RICHARD S.	12-11	4.70	\$34,250.00	\$45,149.00
LEASK, RICHARD S.	09-24	54.00	\$59,950.00	\$0.00
LEE, LLOYD & SUN H.	09-01	47.60	\$56,510.00	\$0.00
LEIGHTON, SARAH PARKER	07-26	1.00	\$25,000.00	\$82,587.00
LEIGHTON, STEPHEN & MARILYN	07-36	1.00	\$20,000.00	\$98,257.00
LEITER, SUSAN J.	02-28	28.00	\$40,937.00	\$75,734.00
LEMAR REALTY LLC	02-46.1	1.00	\$25,000.00	\$21,787.00
LEMAR REALTY, LLC	08-02.02	1.80	\$32,000.00	\$26,008.00
LEMAR, DAVID E. & PRISCILLA A.	05-03	4.60	\$34,750.00	\$76,180.00
LEMAR, ELZADA	03-27	6.62	\$36,377.00	\$84,258.00
LEMAR, GEORGE W.	03-27.3	5.00	\$28,000.00	\$0.00
LEMAR, GREGORY	06-037TIP	0.00	\$0.00	\$155,846.00
LEMAR, GREGORY L.	06-039.A	0.40	\$9,800.00	\$0.00
LEMAR, GREGORY L.	03-27.2	6.20	\$29,020.00	\$0.00
LEMAR, JAMES & LEE	03-28A	15.00	\$36,500.00	\$0.00
LEMAR, JOSEPH	03-22.06	2.72	\$26,300.00	\$0.00
LEMAR, JOSEPH	03-22.05	1.76	\$23,900.00	\$0.00

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LEMAR, JOSEPH	03-22.04	1.70	\$23,750.00	\$0.00
LEMAR, JOSEPH	03-22.03	1.60	\$23,500.00	\$0.00
LEMAR, JOSEPH	03-19.05	5.15	\$36,128.00	\$0.00
LEMAR, JOSEPH	03-19.04	4.20	\$33,200.00	\$0.00
LEMAR, JOSEPH	03-19.03	3.53	\$30,855.00	\$0.00
LEMAR, JOSEPH	03-19.02	4.44	\$34,040.00	\$0.00
LEMAR, JOSEPH & LINDA	02-42	34.00	\$56,150.00	\$19,800.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
LEMAR, JOSEPH F. & LINDA M.	05-05	2.00	\$27,500.00	\$111,531.00
LEMAR, RETA RUSSELL	05-43 TIP1	0.00	\$0.00	\$22,832.00
LEMAR, ROGER J.	03-28	16.20	\$43,220.00	\$50,408.00
LEMAR, WANDA L.	06-037	10.00	\$76,650.00	\$52,435.00
LENNIG, KURT	08-01.1	34.48	\$43,666.00	\$0.00
LENNIG, KURT	08-01	6.14	\$35,969.00	\$175,576.00
LEONARD, JAMES E.	10-20	1.00	\$22,500.00	\$174,661.00
LEVITT, JR., DOUGLAS L. & LUCY A.	06-009.B	1.40	\$26,000.00	\$131,197.00
LEWIS, JOSHUA	05-15.02	12.10	\$8,885.00	\$0.00
LEWIS, JR, JAMES W.	04-15.05	2.38	\$33,450.00	\$77,947.00
LEWIS, KATHRYN H.	09-29.B	7.70	\$32,550.00	\$143,480.00
LEWIS, PETER J.	01-23	1.00	\$2,500.00	\$0.00
LEWIS, PETER J.	01-22	1.00	\$25,000.00	\$74,944.00
LIBBY, LINDA E.	06-003.A	7.93	\$37,491.00	\$127,564.00
LIBBY, TODD A. & ALISA E.	03-02.A1	13.00	\$34,800.00	\$0.00
LILLY, ALBERT	10-40.3	17.40	\$33,990.00	\$0.00
LILLY, ALBERT	10-40.2	3.03	\$30,075.00	\$50,818.00
LILLY, BEVERLY R.	10-09	2.35	\$59,250.00	\$92,248.00
LILLY, BRUCE N.	11-21	0.60	\$360.00	\$0.00
LILLY, BRUCE N.	11-19.TIP2	0.00	\$0.00	\$25,627.00
LILLY, BRUCE N.	11-19.TIP1	0.00	\$0.00	\$13,489.00
LILLY, BRUCE N.	11-19	31.70	\$166,170.00	\$61,202.00
LILLY, BRUCE N.	05-49	19.00	\$39,900.00	\$0.00
LILLY, Donna Lynne, OLSON, Carol King	U-1-17	1.30	\$3,575.00	\$0.00
LILLY, Donna Lynne, OLSON, Carol King,	U-1-15	2.00	\$21,400.00	\$0.00
LILLY, Donna Lynne; OLSON, Carol King	U-1-27	5.20	\$3,120.00	\$0.00
LILLY, Donna Lynne; OLSON, Carol King	06-050	130.00	\$119,810.00	\$0.00
LILLY, GERALD M. SR.	10-40	19.10	\$46,335.00	\$84,480.00
LILLY, GORHAM	09-12	18.00	\$45,400.00	\$24,397.00
LILLY, STEVEN E. & SONIA J.	09-12.3	1.25	\$25,625.00	\$47,803.00
LILLY, WALTER A.	11-23	4.00	\$53,500.00	\$0.00
LINCOLN COUNTY HISTORICAL ASSOCIATION	06-110	57.00	\$61,550.00	\$0.00
LITCHFIELD TOWER CO.	03-14.TIPBE	0.00	\$0.00	\$1,801.00
LITTLE, LEROY & TERESA	11-48.B25TP	0.00	\$0.00	\$30,002.00
LOCKYER, ROBERT	08-03	1.40	\$26,000.00	\$37,012.00
LOGAN, DONALD & JANICE	10-21	2.72	\$51,020.00	\$126,726.00
LOMAKIN FAMILY LIVING TRUST 7-31-2006	06-114	95.00	\$76,750.00	\$0.00
LOMAKIN FAMILY LIVING TRUST 7-31-2006	06-113	16.00	\$84,350.00	\$385,066.00
LOMAKIN FAMILY LIVING TRUST 7-31-2006	01-48	0.90	\$34,650.00	\$0.00
LOMAKIN, GREGORY V.	06-062	17.75	\$34,838.00	\$0.00
LONG, GEORGE	06-109	6.85	\$76,360.00	\$91,656.00

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LORD, CHARLES N. & NATALIA K.	10-28	4.50	\$72,500.00	\$174,496.00
LOVENDALE, JAMES	06-093C	2.47	\$21,675.00	\$0.00
LOVENDALE, JAMES	06-093.B	1.95	\$20,375.00	\$24,029.00
LOVE-O'NEAL, DIXIE D.	08-20.02	5.00	\$40,000.00	\$91,514.00
LYNCH, DAVID M,	06-063.5	3.30	\$30,750.00	\$131,567.00
LYONS, JOHN H.	06-073.1	2.50	\$21,750.00	\$0.00
LYONS, JOSEPH H.	07-20	1.50	\$26,250.00	\$79,877.00
MACCHI, CHRISTINE	08-27	15.00	\$28,931.00	\$48,953.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
MACDONALD, MICHAEL	01-19A	2.00	\$27,500.00	\$95,757.00
MACFADYEN, LUKE S.	10-29.1	6.00	\$28,850.00	\$0.00
MACGREGOR, TERRY R.	12-04	14.50	\$41,775.00	\$84,990.00
MACKENZIE, ROBERT F.	03-49	1.00	\$25,000.00	\$61,446.00
MACLAGAN, SCOTT A.	09-28.B	1.80	\$27,000.00	\$36,274.00
MACMASTER, SCOTT C.	09-31	1.70	\$26,750.00	\$129,754.00
MADORE, JON E.	10-44A	6.30	\$36,105.00	\$110,181.00
MAIN ST FUEL INC,	09-08	107.00	\$81,050.00	\$0.00
MANDUCA, THOMAS S.	06-070.15	2.80	\$34,500.00	\$178,284.00
MAPLE GROVE CEMETERY ASSOCIATION	10-39.A1	6.00	\$10,050.00	\$0.00
MAPLE GROVE CEMETERY ASSOCIATION	10-39.A	3.02	\$23,050.00	\$0.00
MARINO, MARK	03-48	0.90	\$25,000.00	\$15,869.00
MARINO, MARK A.	03-52	27.90	\$52,490.00	\$272,146.00
MARINO, MARK A.	03-48.A	2.30	\$28,250.00	\$22,134.00
MARSEGLIA, PAUL & KATHRYN J.	08-29.A	2.20	\$28,000.00	\$112,981.00
MARSHALL, LARRY M. & SALLY A.	10-46	1.00	\$25,000.00	\$29,019.00
MARSHALL, LAURIE E.	11-31.1	2.60	\$29,000.00	\$37,385.00
MARSHALL, LAURIE E.	11-31	2.90	\$29,750.00	\$29,896.00
MARTIN, GORDON L.	09-28A1.TIP	0.00	\$0.00	\$4,257.00
MARTIN, ROBERT W. & JULIA A.	07-61	3.00	\$30,000.00	\$57,941.00
MASON, PATRICIA I. & MICHAEL G.	03-22.01	1.28	\$25,700.00	\$118,930.00
MASONIC HALL,	U-1-08	1.00	\$20,000.00	\$123,889.00
MATHEWS, VICKI MARIE STILPHEN	01-17	37.00	\$50,950.00	\$0.00
MATTHEWS, WILLIAM R.	06-101	1.10	\$25,250.00	\$92,447.00
MATZKE, LIFE TENANT, JOHN M.	06-098	1.90	\$27,250.00	\$104,900.00
MAYO, JEAN E.	01-35	3.20	\$30,500.00	\$74,450.00
MAYO, PETER & HOLLY	06-058.1TIP	0.00	\$0.00	\$18,434.00
MAZONE, II, FRANK Z.M. & KIMBERLY L.	10-25	6.00	\$75,850.00	\$155,901.00
MCALLISTER, KATELYN T.	05-38	17.57	\$45,685.00	\$130,842.00
MCCARTHY, SEAN	09-21	57.00	\$56,950.00	\$0.00
MCCOIG, KATHRYN E.	11-22	126.00	\$94,150.00	\$73,878.00
MCCOWAN, BRIAN D.	09-19A	13.81	\$40,539.00	\$45,728.00
MCDONALD, BRENDA	03-57B	10.00	\$28,250.00	\$0.00
MCDONALD, STEVEN L. JR.	04-37.A	5.00	\$24,000.00	\$0.00
MCGLAUFLIN, RYAN A.	05-31.1	22.90	\$49,490.00	\$122,822.00
MCGLOIN, JAN E. & PAUL E.	06-046	2.00	\$60,000.00	\$109,429.00
MCKAY, KEITH M. & BARBARA H.	01-40	1.50	\$57,500.00	\$180,852.00
MCKEEN, KEVIN A. & JACQUELINE E.	06-083.A	1.40	\$26,000.00	\$138,800.00
MCKELVEY, MARK E.	10-26	1.40	\$57,000.00	\$128,444.00
MCMORROW, SCOTT A.	06-015	5.80	\$59,180.00	\$0.00

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MCMORROW, STEPHEN A.	10-19	0.95	\$47,250.00	\$152,591.00
MCNULTY, PAULA	05-13A	1.88	\$27,200.00	\$63,608.00
MECKLEY, DORANDA D.	08-20.08	5.10	\$40,085.00	\$135,010.00
MEDLEY PROPERTIES, LLC	11-48.B20TP	0.00	\$0.00	\$21,156.00
MENARD, MARK	02-14	14.00	\$63,700.00	\$0.00
MICHAEL, MICHELE L.	02-38.06	2.16	\$49,060.00	\$206,554.00
MICHAUD, JAMES M	11-48.B29TP	0.00	\$0.00	\$30,393.00
MICHAUD, RICHARD ALAN	05-10	4.30	\$28,250.00	\$9,355.00
MICHELIS, ALVIN R.	01-62	1.00	\$55,000.00	\$139,147.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
MIDDLETON, ERIN	08-06.6	23.40	\$54,790.00	\$201,238.00
MIETE, MIKE	11-48.B10TP	0.00	\$0.00	\$44,047.00
MIGLIORE, JOSEPH	03-19.06	6.13	\$36,961.00	\$0.00
MILLER, HEIRS OF JESSIE	03-32	53.00	\$62,450.00	\$0.00
MILLER, MARGARETHA RULE	11-20	34.00	\$80,875.00	\$23,487.00
MILLER, SCOTT A.	06-070.20	3.30	\$35,750.00	\$80,714.00
MILLETTE, STEPHANIE	12-36.5	3.40	\$36,000.00	\$32,808.00
MILLS, ROCKY L. & TERESA M.	06-017	30.67	\$59,152.00	\$238,974.00
MITCHELL, SR., GERALD	03-55	30.00	\$45,950.00	\$0.00
MOELLER SR., ALLAN	12-26	43.00	\$25,050.00	\$0.00
MOELLER SR., ALLAN	09-30	14.00	\$5,600.00	\$0.00
MOELLER, ALLAN S. & CYNTHIA L.	09-28	27.00	\$48,050.00	\$107,210.00
MOELLER, ALLAN S. JR.	09-28C	3.00	\$30,000.00	\$113,661.00
MOODY, DANIEL D. & SHERRY L.	06-093.A	2.00	\$27,500.00	\$127,304.00
MOODY, KAREN	07-54	2.00	\$27,500.00	\$27,083.00
MOODY, SHERRY L.	06-090	1.70	\$26,750.00	\$66,437.00
MOORE, GREGORY W	09-09.A2	3.00	\$30,000.00	\$31,827.00
MOORE, NELLIE	09-12.1	18.91	\$66,399.00	\$41,871.00
MOORE, PATRICK H	02-38.05	1.75	\$23,875.00	\$0.00
MOORE, STEPHANIE A.	07-66	1.00	\$25,000.00	\$58,646.00
MORSE JR., LESTER R.	02-04	6.22	\$36,037.00	\$34,818.00
MORSE, DAVID	07-32.TIP2	0.00	\$0.00	\$8,806.00
MORSE, KENNETH CHARLES	01-19.5	2.78	\$34,450.00	\$241,569.00
MORTON, ALAN R.	12-35.A	6.23	\$36,046.00	\$24,041.00
MORUZZI, JOANNE	03-47	16.00	\$37,350.00	\$0.00
MOTT, JOHN	06-003.A.1	3.47	\$31,175.00	\$109,295.00
MOULTON, PHILLIP EDWARD	09-33.5	1.24	\$30,600.00	\$52,105.00
MUIR, BRYCE & MARGARET	02-13	7.40	\$57,440.00	\$0.00
MULLER, ANGELIKA	02-36	2.90	\$95,180.00	\$153,390.00
MULLIS, LISA M. & TY M.	01-60	0.30	\$11,550.00	\$0.00
MULLIS, LISA M. & TY M.	01-59	0.70	\$24,500.00	\$50,023.00
MUNSEY, DONALD H.	11-41.ATIP	0.00	\$0.00	\$58,831.00
MUNSEY, DONALD H.	11-41.A	6.70	\$108,945.00	\$35,653.00
MUNSEY, LON W.	11-41.TIP	0.00	\$0.00	\$93,253.00
MUNSEY, LON W.	11-41	5.00	\$92,140.00	\$62,226.00
MURRAY, ANNE C.	01-05	39.00	\$52,150.00	\$4,128.00
MURRAY, JOSEPH A.	10-22.B	6.20	\$67,100.00	\$186,401.00
MURRAY, JOSEPH A.	10-22	2.86	\$1,430.00	\$0.00
MUSICA, ALEXANDER L.	11-42.1	2.66	\$50,810.00	\$154,415.00
MUSTO, DAVID & ANGELA M.	06-029	3.50	\$26,650.00	\$130,925.00

TOWN of DRESDEN, MAINE

NADEAU, BRIAN D.	08-26	46.00	\$15,746.00	\$7,020.00
NADEAU, GERALD S.	08-23	67.00	\$20,619.00	\$0.00
NASH, TRUSTEES, ROBERTA & GARY	01-72	1.00	\$55,000.00	\$96,775.00
NASON, TIMOTHY B.	02-30	18.00	\$35,900.00	\$0.00
NASON, TIMOTHY B.	02-29	29.00	\$49,757.00	\$18,214.00
NESBITT, ALEXANDER	08-40	196.00	\$94,850.00	\$0.00
NEWMAN, MARK S	08-29	41.50	\$41,106.00	\$159,409.00
NEWTON, JACK T. & LILLIAN N.	03-44	0.80	\$20,000.00	\$20,446.00
NEWTON, MYRON L. & LINDA L.	03-32.B	3.00	\$30,000.00	\$48,903.00

NAME	MAP/LOT	ACRES	LAND VALUE	BLDG VALUE
NICHOLS, DONALD E., JR.	06-070.11	2.10	\$32,750.00	\$128,105.00
NICHOLS, LAUREN	05-04	0.78	\$25,750.00	\$87,437.00
NICHOLS, RANDALL H.	05-38.1	1.50	\$26,250.00	\$34,461.00
NICHOLSON, ERICA	06-070.05	2.00	\$32,500.00	\$142,962.00
NOLAN, ROBERT J	05-39	1.40	\$26,000.00	\$111,699.00
NYLEN, ESTHER	05-15.05	4.30	\$38,250.00	\$95,936.00
OAKES III, FULTON D.	03-51	31.00	\$53,550.00	\$1,303.00
OAKES, LAWRENCE H.	08-37	4.00	\$25,500.00	\$0.00
OAKLAND, PAUL R.	02-38.09	12.87	\$46,690.00	\$248,068.00
ODEN, BRYAN	11-48	1.20	\$25,500.00	\$91,656.00
OLSEN, JAMES C	04-14	30.00	\$46,750.00	\$0.00
OLSEN, JAMES C.	04-15.06	4.30	\$33,650.00	\$106,501.00
OLSON, CHRISTOPHER JAMES	09-35	95.70	\$62,051.00	\$0.00
ORLOVSKY, INNA, Devises of	12-15	47.00	\$40,186.00	\$101,513.00
OTTUM, JOHN W.G.	01-39A	5.80	\$59,680.00	\$57,594.00
OTTUM, JOHN W.G. & KAREN A.	02-24	4.30	\$2,060.00	\$0.00
PAGE, JACK & BARBARA	11-48.B14TP	0.00	\$0.00	\$19,840.00
PAGE, NEIL T.	05-50A	17.00	\$30,050.00	\$0.00
PAGES, MIKHAIL	10-33	5.80	\$35,680.00	\$122,755.00
PAINE, CHRISTOPHER L. & DIANNE A.	01-32	4.00	\$55,500.00	\$116,397.00
PALLIS, GLORIA D.	05-45	2.80	\$57,000.00	\$140,845.00
PALMER, CHRISTOPHER K.	07-50	41.00	\$81,450.00	\$8,106.00
PANATI, DON V.	12-30	75.00	\$73,350.00	\$251,175.00
PARKER, JODI L.	09-44.1TIP	0.00	\$0.00	\$43,546.00
PARKER, JUSTIN A	06-063.2A	5.24	\$35,204.00	\$99,560.00
PARKER, KAREN	11-48.B08TP	0.00	\$0.00	\$38,305.00
PARKER, MISTY A	07-10	2.50	\$28,750.00	\$80,012.00
PAUL, MICHAEL	07-37.3	3.30	\$30,750.00	\$175,475.00
PEACOCK, JAMES B.	03-26.F	15.00	\$8,540.00	\$0.00
PEACOCK, JAMES B.	03-26.D	37.30	\$58,130.00	\$260,205.00
PEACOCK, JAMES B.	03-26.A.1	22.60	\$8,440.00	\$0.00
PEACOCK, JAMES B. & CONSTANCE LEE	04-06.A	2.00	\$18,200.00	\$2,973.00
PEASLEE JR., FREEMAN B.	06-022	2.10	\$27,750.00	\$25,471.00
PEASLEE, DAN & AMY	11-48.B01TIP	0.00	\$0.00	\$22,392.00
PEASLEE, JEFFREY A	06-022TIP	0.00	\$0.00	\$19,551.00
PECKHAM, RUSSELL H	10-41	12.00	\$16,800.00	\$0.00
PECKHAM, RUSSELL H.	11-48.A	0.97	\$25,000.00	\$0.00
PECKHAM, RUSSELL H.	09-13	51.60	\$82,570.00	\$185,700.00
PECKHAM, RUSSELL H.	09-13	0.00	\$0.00	\$53,276.00

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PENDERGRASS, CASSANDRA D.	12-36	5.00	\$35,000.00	\$95,451.00
PENDLETON, DARLENE	05-15.03	6.00	\$40,850.00	\$130,201.00
PEPIN, JERRY J.	03-19.07	15.41	\$44,849.00	\$0.00
PEPIN, STEPHEN R.	09-28.B1	1.43	\$26,075.00	\$80,747.00
PEPPER, KEITH & LYNDIA	09-28.B2	1.80	\$27,000.00	\$66,829.00
PERCY, JR., ROBERT D. & NANCY M.	01-04	78.00	\$103,850.00	\$200,673.00
PERIARD, KRISTEN M.	12-35B	9.17	\$31,545.00	\$0.00
PERKINS JR., CLYDE & ANNE	U-1-45	2.00	\$27,500.00	\$94,053.00
PERKINS, DANA E JR.	11-32	5.66	\$28,561.00	\$0.00
PERKINS, DANA E., JR.	11-32F	1.17	\$25,425.00	\$58,878.00

NAME	MAP/LOT	ACRES	LAND VALUE	BLDG VALUE
PERKINS, ELWOOD A. & BARBARA L.	11-15	1.80	\$27,000.00	\$76,895.00
PERKINS, KEITH	11-07	22.00	\$10,800.00	\$0.00
PERKINS, KEITH	11-06	21.00	\$84,625.00	\$81,304.00
PERKINS, MATTHEW H.	08-04	0.90	\$22,500.00	\$70,926.00
PERKINS, RUSSELL A.	11-32.C	59.00	\$65,780.00	\$49,425.00
PERKINS, RUSSELL A.	11-32.B	2.70	\$29,250.00	\$67,329.00
PERREAULT, BRANDEN	08-06.1A	3.28	\$35,700.00	\$142,066.00
PERRY, MARIE	08-14B.A	5.59	\$35,501.00	\$51,504.00
PERRY, WILLIAM J. & DEBORAH	08-20.13	5.10	\$32,085.00	\$0.00
PESTINO, AIMEE	02-10	1.00	\$25,000.00	\$25,862.00
PETERSON, JAMES	11-12	6.62	\$36,377.00	\$159,797.00
PETERSON, JAMES B.	11-16	4.17	\$25,925.00	\$0.00
PHELPS, TERESA M.	07-37.4	24.40	\$50,390.00	\$245,177.00
PICKARD, DOROTHY H.	01-63	1.00	\$25,000.00	\$34,069.00
PICKERING, JAMES L.	02-42.A	19.00	\$39,900.00	\$0.00
PICKERING, JAMES L.	02-41	14.00	\$67,485.00	\$111,233.00
PICKERING, JAMES L.	02-35	0.10	\$550.00	\$0.00
PIERCE, BRANDON G.	01-14	1.00	\$25,000.00	\$38,780.00
PIERCE, JEFFERY & ANN	U-1-34	3.90	\$69,500.00	\$126,197.00
PIERCE, JEFFREY K.	U-1-29	1.00	\$25,000.00	\$107,122.00
PIERCE, JEFFREY K.	06-048.A	1.10	\$55,500.00	\$31,436.00
PILGRIM, DREW W. & SUSANNE F.	07-14	2.60	\$29,000.00	\$108,868.00
PIMENTA, ELYSEE J.	02-57	5.00	\$35,000.00	\$175,508.00
PINE GROVE CEMETERY,	02-03.1	6.38	\$12,023.00	\$0.00
PLAYER, LESLIE A.	02-15	5.40	\$71,840.00	\$107,038.00
POI, BRET A.	03-07	55.00	\$67,750.00	\$61,039.00
POISSON, ALBERT R. & NANCY A.	11-47	9.28	\$98,638.00	\$129,782.00
POLIAKOFF, ALEXANDER	06-028	3.70	\$52,000.00	\$0.00
POLIAKOFF, ALEXANDER C.	06-047	2.20	\$42,750.00	\$0.00
POLIAKOFF, ALEXANDER C.	06-031	6.00	\$75,850.00	\$17,999.00
POPP, DAVID J.	07-40.1	10.03	\$43,366.00	\$1,823.00
POPPS ROAD DEVELOPMENT LLC	07-40	123.37	\$137,152.00	\$95,135.00
POPPS ROAD DEVELOPMENT LLC	07-40	3.00	\$30,000.00	\$0.00
PORCHSIDE PROPERTIES, LLC	U-1-41	2.00	\$27,500.00	\$28,303.00
PORTELA, MATTHEW	U-1-40	2.20	\$29,250.00	\$104,937.00
PORTLAND CELLULAR dba Verizon Wireless	01-04.2TIP	0.00	\$0.00	\$4,824.00
POST, CHRISTOPHER	08-28B	2.77	\$4,500.00	\$0.00
POST, CHRISTOPHER	08-28.A	3.70	\$31,750.00	\$120,634.00

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POTTLE, DIANE M. (Currier)	11-48.B23TP	0.00	\$0.00	\$30,078.00
POTVIN JR., JAMES F.	01-30.1	1.90	\$48,150.00	\$95,851.00
POWNALL LANDING LLC	06-084	0.70	\$3,850.00	\$0.00
POWNALL LANDING LLC	06-083	1.90	\$57,250.00	\$69,363.00
PRATT, CRAIG	09-29	36.00	\$54,550.00	\$128,327.00
PROBERT, DAVID J.	06-070.19	2.00	\$32,500.00	\$97,161.00
PURINGTON, JOHN	11-50	1.50	\$26,250.00	\$0.00
PUSHARD, ROBERT M.	12-14	59.40	\$16,280.00	\$0.00
PUSHARD, ROBERT M.	12-13	82.63	\$101,302.00	\$24,471.00
PYE, RICHARD C., Estate of	09-28.B4	1.53	\$26,325.00	\$25,775.00
QUALITY INVESTMENTS, LLC	10-41.1	16.00	\$45,650.00	\$0.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
RACKLIFF, RICHARD C. & MARJORIE E.	U-1-18	1.00	\$25,000.00	\$68,179.00
RAIEM, ENN & CYNTHIA J.	06-091.01	1.84	\$32,100.00	\$49,692.00
RAMSAY, JOHN T.	10-47	0.50	\$1,250.00	\$0.00
RAMSEY, JOHN T.	10-45	4.10	\$32,750.00	\$130,530.00
REA, JAMES C. & JULIE	06-058.1	1.00	\$25,000.00	\$0.00
RED SQUIRREL VENTURES, LLC	11-42.2	2.54	\$53,850.00	\$141,414.00
REDDY, MICHAEL	03-06	50.00	\$64,150.00	\$0.00
REED, BEVERLY C., Devisees of	U-1-38	1.50	\$27,500.00	\$55,037.00
REED, FRANCIS E. & YVONNE G.	06-096	3.30	\$30,750.00	\$104,232.00
REED, FRANK O.	08-02	2.90	\$34,750.00	\$34,675.00
REED, PAMELA G.	08-12.1	4.50	\$33,750.00	\$135,786.00
REGIONAL SCHOOL UNIT #2	01-24	19.50	\$79,825.00	\$173,241.00
REICH, ALISON	10-24	0.25	\$47,250.00	\$35,903.00
REINHOLDSTEN, DIANE L.(Thibeault)	06-033	1.50	\$55,000.00	\$74,620.00
REITH, JR., JAMES R.	05-24.A	6.00	\$35,200.00	\$174,147.00
RHOTEN, ROGER A. & CHERYL L.	03-31.A	1.00	\$25,000.00	\$61,286.00
RICCARDI-PERCY, DELIA	U-1-26	27.85	\$97,550.00	\$378,854.00
RICCARDI-PERCY, DELIA	U-1-26	0.00	\$0.00	\$3,664.00
RICE, MATTHEW K.	03-27.1	2.18	\$27,950.00	\$90,619.00
RICHARD JOSEPH SCHAGER SR LIVING TRUST	04-15.09	22.43	\$46,208.00	\$0.00
RICHARD JOSEPH SCHAGER SR LIVING TRUST	04-15.08	15.22	\$4,081.00	\$0.00
RICHMOND UTILITIES DISTRICT	07-15	1.00	\$5,000.00	\$0.00
RICHMOND UTILITIES DISTRICT	07-15	83.00	\$70,257.00	\$0.00
RICHMOND UTILITIES, DISTRICT	07-34.A	2.10	\$10,500.00	\$0.00
RICHMOND UTILITIES, DISTRICT	07-34	4.00	\$20,000.00	\$0.00
RICHMOND UTILITIES, DISTRICT	07-33	28.10	\$40,225.00	\$34,474.00
RINES, KINCAID L.	09-23	30.00	\$50,550.00	\$72,851.00
RING, EVAN A.	10-37	1.00	\$25,000.00	\$136,956.00
RITTALL, CHARLES W. & MILDRED K.	07-57	11.00	\$9,005.00	\$0.00
RITTALL, CHARLES W. & MILDRED K.	07-51	4.30	\$67,500.00	\$74,950.00
ROBBINS, JENNESS L.	06-061.1 &	67.80	\$96,370.00	\$0.00
ROBBINS, LINDA	11-11B	1.91	\$20,275.00	\$47,951.00
ROBERTS, TAMMY	03-52.1	1.10	\$25,250.00	\$35,824.00
ROBERTSON, LURA B.	06-055	5.00	\$57,500.00	\$19,787.00
ROBERTSON, STANLEY	06-055.TIP1	0.00	\$0.00	\$6,783.00
ROBINSON, MARY JEAN E.	07-15.A	3.60	\$31,500.00	\$87,068.00

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ROCKEFELLER, JAMES & CLAIRE	12-17TIP	0.00	\$0.00	\$72,476.00
RODRIGUE, DANIEL J. & LORRAINE B.	07-67.A	9.30	\$9,060.00	\$0.00
RODRIGUE, DANIEL J. & LORRAINE B.	07-03	3.10	\$65,500.00	\$167,215.00
RODRIGUE, DANIEL J. & LORRAINE B.	07-02	0.40	\$2,200.00	\$0.00
RODRIGUE, DANIEL J. & LORRAINE B.	07-01	0.80	\$4,400.00	\$0.00
RODRIGUE, DANIEL J. & LORRAINE B.	06-011	46.00	\$52,750.00	\$0.00
ROSS, DYLAN R.	07-59A	2.67	\$29,175.00	\$127,350.00
ROSS, JAMES	06-041	1.40	\$57,000.00	\$84,436.00
ROSS, RICHARD W.	06-017.3	4.06	\$32,650.00	\$191,259.00
ROWE, JEROME N.	01-06	3.00	\$30,000.00	\$109,363.00
RUBNER, CRAIG A.	06-007	4.70	\$34,250.00	\$130,512.00
RUFF, PAUL E.	09-26	13.00	\$41,800.00	\$114,098.00
RUNDSTROM, GARY C. & GLORIA M.	01-16	2.00	\$27,500.00	\$119,150.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
RUNDSTROM, TROY	01-16.1	1.00	\$25,000.00	\$45,796.00
RUSHLAU, GEOFFREY & ROBIN	08-06.4	15.40	\$63,840.00	\$170,208.00
RUSSELL JR., ROBERT R	04-40.D	1.80	\$27,000.00	\$4,188.00
RUSSELL, NANCY J	04-40D-TIP	0.00	\$0.00	\$39,603.00
RUSSELL, NANCY J.	05-43	2.00	\$32,500.00	\$82,837.00
RUSSELL, RANDALE R.	05-55	17.40	\$21,880.00	\$1,425.00
RUSSELL, ROBERT	05-43B	24.90	\$39,890.00	\$0.00
RYAN, JANE F.	11-39	3.10	\$65,500.00	\$0.00
RZASA, JOHN P. & KIM S.	04-29	49.00	\$63,950.00	\$144,486.00
SAHULKA, CECELIA A.	03-36	6.00	\$33,500.00	\$68,102.00
SAINT CLAIR, REBECCA LYN	07-12.1	5.24	\$35,204.00	\$159,135.00
SAM SNOW CONSTRUCTION, INC,	02-61	10.61	\$17,269.00	\$0.00
SANBORN, CAROL L.	10-49	1.30	\$25,750.00	\$114,477.00
SANBORN, CAROL L.	10-49	0.00	\$0.00	\$5,935.00
SANBORN, JESSICA L	U-1-50	1.10	\$25,250.00	\$62,379.00
SANTOS, LEONARD	10-42	3.50	\$31,250.00	\$79,205.00
SATTIN, DANA B.	06-054.B	1.80	\$27,000.00	\$133,656.00
SAWYER, HOLLY E.	04-21.4	2.15	\$27,875.00	\$109,077.00
SAWYER, JONATHAN D. & BRENDA J.	09-03	2.50	\$28,750.00	\$95,117.00
SCHAGER JR., RICHARD JOSEPH	04-12	13.50	\$9,725.00	\$0.00
SCHAGER JR., RICHARD JOSEPH	04-09	30.00	\$21,250.00	\$0.00
SCHAGER, RICHARD J. JR.	04-15.09A	17.82	\$34,897.00	\$0.00
SCHAGER, RICHARD J. JR.	04-15.07	19.00	\$21,450.00	\$0.00
SCHAGER, RICHARD J. JR.	04-11	17.00	\$9,700.00	\$0.00
SCHAGER, RICHARD JR.	04-10	15.00	\$9,000.00	\$0.00
SCHAGER, VINCENT	04-08	13.60	\$7,600.00	\$0.00
SCHAGER, VINCENT J	04-07	16.00	\$13,350.00	\$0.00
SCHEUMANN, AUTUMN A.	03-02.B1	1.15	\$18,375.00	\$0.00
SCHEUMANN, AUTUMN A. & ERIC T.	03-02B2	0.41	\$1,025.00	\$0.00
SCHROEDER, DONALD F. & SUSAN E.	05-47	1.36	\$25,900.00	\$84,042.00
SCHROEDER, TRUSTEES, JOHN W. & BARBARA F.	03-32.A	1.00	\$18,000.00	\$2,208.00
SCRIBELLITO, JOSEPH A	06-118	72.00	\$96,550.00	\$199,851.00
SCRIBELLITO, JOSEPH A	06-118	4.00	\$20,000.00	\$0.00
SCRIBELLITO, JOSEPH A.	06-119	1.00	\$6,000.00	\$0.00
SCRIBNER, MARK A.	01-53	0.60	\$3,300.00	\$0.00
SCRIBNER, MARK A.	01-52	1.40	\$57,000.00	\$209,517.00

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SEERY, BETTY M.	06-076	1.00	\$25,000.00	\$115,629.00
SEIGARS, GERALD N. JR.	06-092	13.25	\$17,863.00	\$0.00
SEIGARS, JUNE C., Devisees of, Patricia	06-092.03	1.56	\$23,400.00	\$0.00
SEIGARS, MICHAEL J. & DANILELLE	06-070.21	8.20	\$42,720.00	\$123,712.00
SEIGARS, ROBERT M.	02-40	0.25	\$625.00	\$0.00
SEIGARS, ROBERT M.	02-39	0.25	\$625.00	\$12,897.00
SEIGARS, ROBERT M.	01-08	11.80	\$4,519.00	\$0.00
SEIGARS, ROBERT M.	01-07	2.00	\$27,500.00	\$130,187.00
SEIGARS, ROBERT M.	01-06.A	35.00	\$13,405.00	\$0.00
SEPIELLI, RONALD J.	07-05	5.20	\$75,170.00	\$139,772.00
SEPIELLI, RONALD J.	07-04	0.20	\$221.00	\$0.00
SERGEANT, JILL	10-10	3.59	\$65,450.00	\$125,286.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
SEWALL, BETH	12-19	8.60	\$38,060.00	\$122,002.00
SHAW, JACK A.	01-57	47.00	\$131,700.00	\$21,435.00
SHEA, RYAN RUSSELL	01-08.A1	5.00	\$25,700.00	\$0.00
SHEPARD, CAROL F.	10-14	45.00	\$82,750.00	\$0.00
SHEPPARD-REECE, LINDA	06-036	1.50	\$26,250.00	\$94,564.00
SHERIDAN, JUDY	09-28.A3	4.42	\$30,550.00	\$0.00
SHERIDAN, JUDY	09-28.A2	4.51	\$30,775.00	\$0.00
SHERIDAN, JUDY	09-28.A	31.26	\$51,506.00	\$0.00
SHORETTE JR., THEODORE C.	02-50.D	2.00	\$27,500.00	\$106,342.00
SHORETTE SR, THEODORE C. & BARBARA ELLEN	02-50.C	1.60	\$26,500.00	\$84,801.00
SHORETTE, HAROLD	02-50.A	2.00	\$27,500.00	\$65,396.00
SHORETTE, HAROLD F.	02-50B.1	1.50	\$1,770.00	\$0.00
SHORETTE, HAROLD F.	02-50	118.90	\$81,381.00	\$13,720.00
SHOREY, AMY	08-12	5.10	\$35,085.00	\$71,359.00
SIBLEY, DAVID A.	12-05.02	4.00	\$37,500.00	\$91,248.00
SIBLEY, KATIE	07-24	1.00	\$25,000.00	\$102,374.00
SIDELINGER, GEORGE G.	01-09	14.00	\$66,650.00	\$168,142.00
SILVA, NANCY	05-12	5.00	\$35,000.00	\$1,593.00
SILVERMAN, KAREN S. & SCOTT H.	07-21	1.16	\$25,400.00	\$160,365.00
SILVERMAN, SCOTT H. & KAREN	07-22	1.40	\$26,000.00	\$90,106.00
SIMMONS, CHERYL L.	10-51.B1	1.00	\$52,500.00	\$26,179.00
SIMPSON, DONALD 7. & JULIA L.F.	09-15.1	2.00	\$1,050.00	\$0.00
SIMPSON, DONALD J.	12-37	1.00	\$20,000.00	\$71,039.00
SIMPSON, DONALD J. & JULIA F.	09-14	16.35	\$44,648.00	\$179,062.00
SIMPSON, EDWARD N & BETTY JANE	09-37	0.50	\$1,250.00	\$0.00
SIROIS, WAYNE SR.	06-092.02	1.36	\$30,900.00	\$60,650.00
SKILLIN, DARREL	12-09.TIP2	0.00	\$0.00	\$73,969.00
SKILLIN, DAVID C. & BRENDA L.	03-56	10.00	\$6,750.00	\$0.00
SKILLIN, JAROD M.	03-26.B	40.00	\$54,750.00	\$5,391.00
SKILLIN, MYRON F. & ALMA	12-09	73.00	\$119,950.00	\$24,054.00
SKILLIN, MYRON F. & ALMA	12-09	0.00	\$0.00	\$1,714.00
SKILLIN, MYRON F. & ALMA	12-08	84.00	\$24,800.00	\$0.00
SKILLIN, SIRENA	03-26.C	4.00	\$32,500.00	\$47,675.00
SKILLINGS, JR., WARREN P.	07-18	1.30	\$25,750.00	\$67,153.00
SKILLINGS, WARREN P. & PATTI L.	06-095	2.70	\$29,250.00	\$132,732.00

TOWN of DRESDEN, MAINE

SLAVOPHILE SOCIETY,	02-44.A	20.00	\$40,750.00	\$0.00
SMALL, HAROLD C. & DOROTHY D., TRUSTEES	05-28	24.00	\$9,192.00	\$0.00
SMALL, HAROLD C. & DOROTHY D., TRUSTEES	05-14	70.00	\$79,263.00	\$290,021.00
SMALL, TRUSTEES, HAROLD C. & DOROTHY D.	05-13	50.12	\$54,822.00	\$0.00
SMALLWOOD, HELEN M.	09-28.A1	6.39	\$41,182.00	\$261,680.00
SMILEY, JOHN & DOROTHY	U-1-36	1.50	\$27,500.00	\$78,198.00
SMITH, GERALD H. & ANNE D.	07-47	2.00	\$60,000.00	\$165,482.00
SMITH, NANCY M.	01-33	14.00	\$1,438.00	\$0.00
SMITH, NANCY M.	01-31.1	29.12	\$2,038.00	\$0.00
SMITH, NANCY M.	01-30	49.50	\$58,656.00	\$183,040.00
SMITH, WILLIAM P. II	03-31	1.40	\$26,000.00	\$31,780.00
SNELL, DIANE G.	02-38.08	4.15	\$37,875.00	\$201,439.00
SNELL, GARY A.	02-38TIP	0.00	\$0.00	\$30,874.00
SNELL, GARY A.	02-38.07	2.05	\$32,625.00	\$175,660.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
SOBOLIC, DANIELA DANA	10-12	5.00	\$75,000.00	\$375,333.00
SOCIETY FOR THE PRESERVATION OF	06-104	1.27	\$50,445.00	\$123,879.00
SOCIETY FOR THE PRESERVATION OF	06-100	1.00	\$20,000.00	\$92,560.00
SOCIETY FOR THE PRESERVATION OF	06-085	3.80	\$25,000.00	\$0.00
SOMMELIER FAMILY HOLDINGS TRUST	02-59.A	12.19	\$46,112.00	\$195,755.00
SOMMELIER HOLDINGS, LLC	11-42.A	7.00	\$78,700.00	\$279,120.00
SOUTHARD, SUSAN M.	06-073	4.80	\$34,500.00	\$93,730.00
SPENCER, DAVID M.	01-12	3.20	\$30,500.00	\$133,962.00
SPICER, DAVID & CAROL	08-20.07	8.80	\$40,300.00	\$119,300.00
SPILLANE, BARBARA A.	12-34	2.50	\$28,750.00	\$135,095.00
SPINNEY, DAVID A., JR.	02-38.10	15.62	\$68,027.00	\$190,476.00
SPNEA,	06-105	7.30	\$60,455.00	\$12,478.00
SPNEA,	06-104.1	6.93	\$7,069.00	\$0.00
SPNEA,	06-086	5.60	\$35,510.00	\$54,510.00
SPRATT, DALE A. & JULIE L.	06-069	9.60	\$56,410.00	\$199,612.00
SPRATT, JACQUELYN	06-069TIP1	0.00	\$0.00	\$17,615.00
SQUILLACE, MICHAEL	07-44	1.90	\$59,500.00	\$127,286.00
ST. JOHNS EPISCOPAL CHURCH,	U-1-35	1.00	\$26,250.00	\$65,318.00
STACY, MICHAEL M. & BARBARA J.	12-13.3	38.30	\$43,698.00	\$108,667.00
STAPLES, WENDY K	09-28.B3	1.09	\$25,225.00	\$39,393.00
STATE OF MAINE,	06-044	7.80	\$58,100.00	\$0.00
STATE OF MAINE,	05-57.A	1.00	\$14,000.00	\$0.00
STATE OF MAINE,	05-53	49.00	\$30,530.00	\$0.00
STATE OF MAINE,	05-52	52.00	\$44,670.00	\$3,228.00
STATE OF MAINE,	04-04	52.00	\$53,110.00	\$0.00
STATE OF MAINE,	04-01	351.20	\$136,750.00	\$0.00
STATE OF MAINE, (IF&W)	10-16.01	16.20	\$68,720.00	\$0.00
STATE OF MAINE, (IF&W)	10-08	0.23	\$8,050.00	\$0.00
STATE OF MAINE, (IF&W)	10-06	8.50	\$59,025.00	\$0.00
STATE OF MAINE, (IF&W)	10-05	31.75	\$13,970.00	\$0.00
STATE OF MAINE, (IF&W)	10-01.1	176.22	\$135,763.00	\$60,092.00
STATE OF MAINE, (IF&W)	07-46	61.85	\$63,490.00	\$0.00
STATE OF MAINE, (IF&W)	05-56	15.20	\$23,050.00	\$0.00
STATE OF MAINE, (IF&W)	04-05	33.30	\$39,930.00	\$2,864.00
STEWART FAMILY TRUST,	06-066	78.00	\$94,246.00	\$0.00
STEWART, DANIEL	07-40A	3.60	\$41,500.00	\$0.00

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STEWART, DANIEL	06-063.2B	6.07	\$35,910.00	\$144,069.00
STEWART, DANIEL M.	06-61.1B	40.10	\$52,810.00	\$0.00
STEWART, DANIEL M.	06-063.7	3.54	\$47,700.00	\$0.00
STEWART, DANIEL M.	06-063.6	24.60	\$43,510.00	\$0.00
STEWART, DANIEL R. & DEBORAH A.	07-62.B1	8.20	\$77,720.00	\$116,638.00
STEWART, DAVID	11-48.B24TP	0.00	\$0.00	\$22,407.00
STEWART, DUNCAN	06-066A	7.00	\$0.00	\$110,089.00
STEWART, JANET	06-063TIP	0.00	\$0.00	\$98,472.00
STEWART, JANET A.	06-063.3	1.50	\$55,000.00	\$135,440.00
STEWART, JOHN M.	06-063.2	23.69	\$71,714.00	\$10,670.00
STEWART, JOHN M.	06-023 &	3.98	\$32,450.00	\$90,285.00
STEWART, JR., KENNETH P.	06-063.4	3.00	\$30,000.00	\$99,293.00
STEWART, JR., KENNETH P.	06-063	31.90	\$74,890.00	\$0.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
STEWART, KENNETH JR.	06-063.3A	3.50	\$47,500.00	\$0.00
STEWART, KENNETH P. SR. & JANET A.	02-55.TIP1	0.00	\$0.00	\$21,546.00
STEWART, MELISSA	07-11	2.60	\$29,000.00	\$107,770.00
STEWART, MELISSA	07-06B.2	1.20	\$3,000.00	\$0.00
STEWART, SR., KENNETH P. & JANET A.	02-55	5.60	\$99,260.00	\$248,703.00
STEWART-GUZZETTI, ANNAMARIE	11-33.D	3.11	\$49,050.00	\$0.00
STEWART-GUZZETTI, ANNAMARIE	11-33.C	1.09	\$22,725.00	\$0.00
STEWART-GUZZETTI, ANNAMARIE	11-33.B	1.07	\$22,675.00	\$0.00
STEWART-GUZZETTI, ANNAMARIE	11-33	0.84	\$32,340.00	\$0.00
STILPHEN, PAUL C. & REGINA S.	01-32.A	31.50	\$76,650.00	\$79,088.00
STOLTZ, THOMAS	09-48	3.50	\$1,750.00	\$0.00
STOLTZ, THOMAS & NANCY	09-47	29.00	\$15,000.00	\$0.00
STOLTZ, THOMAS & NANCY	09-32	10.00	\$39,250.00	\$108,398.00
STOLTZ, THOMAS & NANCY	09-31.1	23.00	\$16,300.00	\$0.00
STONE, STEPHEN M. & GAIL S.	03-18	13.00	\$65,800.00	\$212,220.00
STONE, STEPHEN M. & GAIL S.	03-17	3.80	\$54,800.00	\$83,984.00
STORKSON, SR., DAVID E. & SHIRLEY	01-28.A	6.00	\$35,850.00	\$63,093.00
STORKSON, SR., SHIRLEY M. & DAVID E.	01-29	36.03	\$72,300.00	\$79,318.00
STOY, KERRY A.	11-47.1	3.72	\$68,600.00	\$161,723.00
STRAM, KAREN D	07-06.01A	72.20	\$68,350.00	\$0.00
STRAM, KAREN D.	07-06	2.50	\$57,500.00	\$101,518.00
STRAUCH, KURT D.	06-117	0.70	\$4,200.00	\$0.00
STRAUCH, KURT D.	06-114.A	26.00	\$80,750.00	\$161,441.00
STYCZYNSKI, JOSEPH	03-02	13.99	\$42,642.00	\$90,391.00
STYCZYNSKI, JOSEPH J.	03-02.B	21.00	\$41,350.00	\$0.00
SUN DANCE MEADOW INC,	07-08	47.20	\$36,695.00	\$0.00
SUSOR, MARGARET M., TRUSTEE	03-42	10.40	\$15,440.00	\$0.00
SUSOR, MARGARET M., TRUSTEE	03-41	1.00	\$18,000.00	\$0.00
SUTHERLAND, ALTON E. & MARGARET H.	06-070.04	2.20	\$33,000.00	\$119,013.00
SUTTER, DAVID	05-17	53.00	\$44,450.00	\$0.00
SWANSON, HENRY N. & CAROLYN M.	02-49.A1	3.80	\$32,000.00	\$89,691.00
SWASEY, KENNETH M. & DORIS	07-35	1.00	\$25,000.00	\$87,472.00
SWATSKY, SANDRA LYNN	12-24.B	5.10	\$28,085.00	\$0.00
SWEENEY, RALPH & IDA	08-08	1.40	\$25,080.00	\$78,502.00

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SWIFT FAMILY IRREVOCABLE TRUST	11-11.A	11.00	\$79,450.00	\$55,490.00
SWIFT FAMILY IRREVOCABLE TRUST	11-11	8.03	\$29,926.00	\$0.00
SWIFT, DONALD R. & DEBRA ANN	06-103	23.00	\$49,550.00	\$114,805.00
SYLVESTER, ELIZABETH F.	06-049.A	0.30	\$1,500.00	\$0.00
SYLVESTER, ELIZABETH F.	05-01.C	69.85	\$99,040.00	\$242,958.00
SZAFIR, JOSEPH	07-53.1	37.68	\$58,358.00	\$6,444.00
SZAFIR, JOSEPH	07-53	1.40	\$26,000.00	\$43,926.00
TARDIF, SCOTT BRIAN	07-16.6	1.00	\$150,000.00	\$277,911.00
TATTAN, GEORGE & CAROL	08-20.09	5.00	\$40,000.00	\$170,496.00
TATTAN, GEORGE S. & CAROL A.	08-20.10	5.00	\$32,000.00	\$0.00
TAYLOR, ARLENE T	12-16	1.00	\$25,000.00	\$62,366.00
TAYLOR, CLARICE J.	01-15	2.10	\$27,750.00	\$75,704.00
TERRELL, MICHAEL J. & AMY R.	10-42.A	2.00	\$27,500.00	\$92,511.00
THADDIOUS INVESTMENTS, LLC	12-12	47.50	\$88,950.00	\$98,217.00
THAYER, COLTON W.	05-23	2.00	\$27,500.00	\$34,064.00

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
THE ARCHAEOLOGICAL CONSERVANCY	07-37.3A1	12.50	\$12,058.00	\$14,621.00
THE ARCHAEOLOGICAL CONSERVANCY	07-37.3A	14.20	\$54,474.00	\$0.00
THERIAULT, RONALD A. & PATRICIA C.	09-27	85.00	\$79,150.00	\$108,414.00
THIER, DIANA	07-62.B	6.20	\$73,520.00	\$75,474.00
THOMAS, GLENN	11-48.B06TP	0.00	\$0.00	\$24,002.00
THOMAS, PETER	05-01.B	5.00	\$35,750.00	\$117,836.00
THOMPSON, EDWARD K. & KATHRYN J.	01-58	1.00	\$25,000.00	\$76,895.00
THORNTON, LEONARD & KATHLEEN L.	11-05.TIP	0.00	\$0.00	\$30,411.00
THORNTON, LEONARD & KATHLEEN L.	11-03.TIP	0.00	\$0.00	\$32,044.00
TOWLE, WILLIAM	02-50F	2.00	\$27,500.00	\$65,005.00
TOWN OF DRESDEN WATER DEPARTMENT	04-23	7.30	\$29,955.00	\$0.00
TOWN OF DRESDEN,	06-065	16.00	\$29,450.00	\$0.00
TOWN OF DRESDEN,	04-22	3.90	\$5,150.00	\$0.00
TOWN OF DRESDEN, FIRE STATION #1	U-1-12	1.00	\$25,000.00	\$62,370.00
TOWN OF DRESDEN, FIRE STATION #2	07-13	1.78	\$26,950.00	\$767,239.00
TOWN OF DRESDEN, SALT & SAND	06-030	11.90	\$59,615.00	\$266,533.00
TOWN OF DRESDEN, TOWN HALL	06-024	1.00	\$20,000.00	\$74,974.00
TOWN OF DRESDEN, TOWN OFFICE	U-1-33	1.00	\$30,000.00	\$138,843.00
TOWN OF DRESDEN, WATER DEPT	U-1-44.2	8.10	\$42,635.00	\$35,535.00
TRAHEY, RICHARD	01-19.1	1.68	\$31,700.00	\$142,060.00
TRASK, RICHARD & LINDA	11-48.B36TP	0.00	\$0.00	\$24,416.00
TRASK, WALTER JR.	11-48.B07TP	0.00	\$0.00	\$22,042.00
TRENHOLM, DAVID N., II	07-62.3	7.00	\$56,785.00	\$1,209.00
TRENHOLM, DAVID N., II	07-62.1	1.60	\$31,500.00	\$167,840.00
TRIBBET, SHAWN & SUSAN M.	02-58	2.33	\$28,325.00	\$51,205.00
TRIBBET, SHAWN M. & SUSAN M.	06-019	6.20	\$36,020.00	\$108,083.00
TROMBLEY, SANDRA J	04-33	1.50	\$26,250.00	\$31,720.00
TROTT, TIMOTHY A.	11-48.B22TP	0.00	\$0.00	\$18,992.00
TRUDEAU, MICHAEL J. & CRYSTAL A.	06-007.1	3.48	\$31,200.00	\$131,165.00
TUNKLE, PAUL D. & JUDITH E.	06-061.3	37.70	\$75,825.00	\$328,835.00
TURCO, JEAN, ANNE DISBROW	U-1-54	23.30	\$26,461.00	\$0.00
TURCO, JEAN, ANNE DISBROW	02-01	49.00	\$102,750.00	\$129,150.00
TURNER, JEFFREY R.	11-48.B02TP	0.00	\$0.00	\$22,408.00
UNDERWOOD, JAY	01-68	0.30	\$1,650.00	\$0.00

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UNDERWOOD, JAY	01-67.A	1.15	\$50,375.00	\$96,564.00
UNDERWOOD, JAY	01-67	1.15	\$25,375.00	\$0.00
US CELLULAR	03-16tip2	0.00	\$0.00	\$20,160.00
VANACORE, JOHN HENRY	05-27	79.00	\$70,350.00	\$0.00
VARNUM, ALAN EDWARD	03-29.A	2.00	\$27,500.00	\$89,432.00
VARNUM, LAURIE A.	09-07A	12.00	\$40,950.00	\$30,888.00
VASSALLO, JACLYN M.	11-33.A	1.59	\$41,450.00	\$11,747.00
VERIZON	01-04.TIP2	0.00	\$0.00	\$50,804.00
VIGUE, TIMOTHY J	08-28	38.53	\$58,868.00	\$59,753.00
VIOLETTE, JAMES P. JR, PAUL B. VIOLETTE	11-28	1.20	\$39,500.00	\$8,985.00
VONER, WALTER J.	U-1-22	1.00	\$25,750.00	\$59,068.00
WALKER, SCOTT W.	10-51	8.00	\$61,050.00	\$0.00
WALLACE, CHERYL A.	09-09.A3	5.00	\$28,000.00	\$0.00
WALLACE, MARY E., DEVISEE OF	05-32	5.30	\$35,255.00	\$62,221.00
WALSH, PETER E.	01-45	2.10	\$15,750.00	\$0.00

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<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
WALSH, PETER E. & MARY P	01-44	54.00	\$126,700.00	\$193,408.00
WALSH, PETER E. & MARY P	01-44	0.00	\$0.00	\$0.00
WANSER, RANDY & ELLEN M.	03-46	41.00	\$51,750.00	\$0.00
WANSER, RANDY & ELLEN M.	03-29	6.80	\$29,530.00	\$0.00
WARD, GREGORY W. & KATHLEEN I.	09-33.1	4.92	\$39,800.00	\$153,873.00
WARD, MARION A.	05-50	35.80	\$45,190.00	\$7,536.00
WARE, KIMBERLY	11-48.B38TP	0.00	\$0.00	\$32,662.00
WARE, ROGER W.	11-48.B21TP	0.00	\$0.00	\$21,603.00
WARREN, TREVOR L	03-26	10.00	\$39,250.00	\$120,013.00
WATERHOUSE, IAN S. & PATRICIA A.	08-22.B	2.00	\$27,500.00	\$138,166.00
WATERS, KATHERINE M	07-07	23.00	\$11,040.00	\$0.00
WATERS, KATHERINE M	07-06A	55.20	\$107,830.00	\$350,675.00
WATERS, KATHERINE M	07-06.01	27.80	\$10,870.00	\$0.00
WATERS, WILLIAM G., Devises of	06-099	20.00	\$88,750.00	\$242,644.00
WATKINS, SHIRLEY	11-30.TIP2	0.00	\$0.00	\$73,275.00
WATKINS, SHIRLEY	11-30	65.00	\$94,250.00	\$0.00
WAYCOTT, BRANDY LEE	04-40	2.00	\$27,500.00	\$18,883.00
WEBB, AMY E.	08-09A	4.12	\$32,800.00	\$21,227.00
WEBB, DANNY J	08-09B	4.12	\$25,800.00	\$0.00
WEBB, DEBRA LYNN	08-10	34.00	\$26,400.00	\$0.00
WEBB, DEBRA LYNN	08-09	2.76	\$29,400.00	\$133,553.00
WEIN, ELAINE	01-41	2.70	\$63,500.00	\$207,208.00
WEINBERG, JOHN A. & JAYNE E.	01-19.3	2.06	\$32,650.00	\$137,847.00
WELDON, JOEL	06-089	16.80	\$43,080.00	\$118,298.00
WELSH, SHEPHERD	07-29	0.90	\$22,500.00	\$146,665.00
WELSHER, MICHAEL J.	U-1-09.1	1.30	\$39,000.00	\$296,728.00
WENTWORTH, RONALD N.	U-1-11	1.00	\$25,000.00	\$78,281.00
WERMUTH SR., PATRICK F. & MEEGHAN D.	08-14.D	4.40	\$33,500.00	\$136,437.00
WESTON, ELIZABETH	10-17	1.04	\$45,140.00	\$82,005.00
WHEELER, DAWN A.	11-18	0.97	\$24,250.00	\$94,624.00
WHEELER, WENDALL & CAROL	05-06	66.08	\$72,182.00	\$102,863.00
WHEELER, WILLIAM F.	05-06.1	2.92	\$29,800.00	\$18,853.00
WHITE, FRANCES	06-002	4.20	\$26,000.00	\$23,426.00
WHITE, JOEL JR.	11-48.B12TP	0.00	\$0.00	\$23,112.00
WHITE, KENNETH J. & DEBORAH A.	09-33.3	1.83	\$4,575.00	\$0.00
WHITE, PAUL & CANDICE	08-14.A	2.49	\$28,725.00	\$84,150.00
WHITMAN, ANTHONY R.	01-13.D	1.01	\$25,025.00	\$172,716.00
WHITTEMORE, FRANK A.	03-53	22.00	\$37,950.00	\$0.00
WICKERT, DEBORAH J.	11-48.B11TP	0.00	\$0.00	\$45,228.00
WIDMAN, ROY A.	10-48	49.00	\$84,900.00	\$1,926.00
WILEY III, JOSEPH E. & RACHEL F.	U-1-03	24.00	\$46,270.00	\$137,587.00
WILEY III, JOSEPH E. & RACHEL F.	U-1-02	0.10	\$550.00	\$0.00
WILEY III, JOSEPH E. & RACHEL F.	U-1-01	2.70	\$6,750.00	\$0.00
WILHELMINE HEUER DENNIS REV. TRUST	07-64	3.10	\$66,550.00	\$0.00
WILKINS, CARL J.	12-36.2	1.50	\$31,250.00	\$25,571.00
WILKINSON, BILL & HOLLY M.	03-12	54.70	\$28,000.00	\$0.00
WILKINSON, BILL & HOLLY M.	03-11	6.19	\$60,012.00	\$155,445.00
WILKINSON, LUISE A.	10-27	1.40	\$57,000.00	\$101,573.00
WILLEY, NEIL	08-06.2	12.90	\$46,715.00	\$170,597.00

TOWN of DRESDEN, MAINE

<u>NAME</u>	<u>MAP/LOT</u>	<u>ACRES</u>	<u>LAND VALUE</u>	<u>BLDG VALUE</u>
WILLIAMS, DIANE A.	06-072.A	1.36	\$25,900.00	\$118,213.00
WILLIAMS, DIANE A.	06-072	0.85	\$20,000.00	\$35,106.00
WINSLOW, DAVID C. & MARTHA E.	12-19.A	7.80	\$30,500.00	\$146,713.00
WIRICK, WENONAH	12-29	3.75	\$9,375.00	\$0.00
WLODKOWSKI, JOHN B. & ZINAIDA S.	02-29.A	21.00	\$41,350.00	\$0.00
WOLFE, BRANDON J.	02-49.A2	1.30	\$0.00	\$0.00
WOLFE, ROBERT H. & CHRISTINE L.	02-49.A	1.82	\$27,050.00	\$89,430.00
WOOD FAMILY LIV. TRUST 5-3-2016	06-070.10	2.10	\$32,750.00	\$115,321.00
WOOD, ANASTASIA K.	12-07	20.00	\$46,450.00	\$85,677.00
WOODWARD II, DORR H.	04-16	7.00	\$36,700.00	\$103,661.00
WOODWARD TRUST, GILBERT L.	03-33	17.00	\$45,200.00	\$64,876.00
WOODWARD, DORR H. & KATHERINE B.	04-15.01	4.30	\$25,650.00	\$0.00
WOODWARD, JOHN & KRISTINE	03-39	8.50	\$30,975.00	\$31,825.00
WOODWARD, MARK M.	03-23	51.00	\$58,750.00	\$0.00
WORTH, BRIAN E. & NOREEN V.	U-1-53	7.70	\$36,840.00	\$111,878.00
WORTH, KEVIN G.	08-22	15.00	\$38,300.00	\$167,606.00
WORTHING, JAMES A.	12-03	19.00	\$9,850.00	\$0.00
WORTHING, JAMES A.	11-10	95.00	\$50,650.00	\$0.00
WOTKYNs, EDWARD	11-27	3.90	\$69,500.00	\$171,370.00
WRIGHT, GLENNIS A.	10-04	1.50	\$39,250.00	\$6,402.00
WRIGHT, IRVING B.,K.Brassard(PR)	12-31	1.51	\$26,275.00	\$39,765.00
WRIGHT, TODD M.	12-31.1	1.45	\$26,125.00	\$42,259.00
ZEISE, ERIC K.	07-37.4A	7.00	\$60,000.00	\$0.00
ZEISE, ERIC K., FREDERICK F., & KARL	07-42	5.80	\$59,180.00	\$8,192.00
ZIOBROWSKI, MICHELLE	02-06	1.00	\$25,000.00	\$58,838.00
ZIOBROWSKI, MICHELLE	02-05	5.50	\$11,275.00	\$0.00

TOWN of DRESDEN, MAINE

Tree Growth Breakdown										
			Acreage				Value			
<u>Account</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Soft</u>	<u>Mixed</u>	<u>Hard</u>	<u>Other</u>	<u>Soft</u>	<u>Mixed</u>	<u>Hard</u>	<u>Other</u>
8	SEIGARS, ROBERT M.	01-06.A								
			0.00	35.00	0.00	0.00	0	13,405	0	0
10	SEIGARS, ROBERT M.	01-08								
			0.00	11.80	0.00	0.00	0	4,519	0	0
44	ALEXANDER, TROY B.	01-26								
			11.00	4.00	0.00	32.00	3,619	1,532	0	22,950
47	STORKSON, SR., SHIRLEY M. & DAVID E.	01-29								
			0.00	16.00	10.00	10.03	0	6,464	2,560	63,276
57	JASMIN, DENISE	01-37								
			0.00	11.00	0.00	4.00	0	4,213	0	27,900
88	FALTON, BETTY-MAY H., REVOCALBE	02-01.A								
			0.00	18.00	0.00	4.50	0	6,894	0	26,950
97	BLAIS, RONALD P.	02-11								
			0.00	22.00	5.00	3.38	0	8,426	915	31,450
111	BROWN, DAVID W.	02-25.A								
			0.00	30.00	0.00	13.00	0	11,490	0	37,400
117	LEITER, SUSAN J.	02-28								
			18.00	5.00	0.00	5.00	5,922	1,915	0	33,100
118	NASON, TIMOTHY B.	02-29								
			3.00	10.00	0.00	16.00	1,017	4,040	0	44,700
122	BLINOFF, IVAN	02-32								
			0.00	31.00	16.00	16.00	0	11,873	2,928	58,950
160	SHORETTE, HAROLD F.	02-50								
			8.00	57.00	16.00	37.90	2,632	21,831	2,928	53,990
273	COWING, NATHAN	04-19								
			8.80	4.50	8.50	1.56	2,895	1,724	1,556	26,400
290	ANDERSON, REID S.	04-32								
			0.00	27.15	14.00	7.50	0	10,398	2,562	35,825
319	SMALL, HAROLD C. & DOROTHY	05-14								
			0.00	61.00	0.00	9.00	0	23,363	0	55,900
334	SMALL, HAROLD C. & DOROTHY D.,	05-28								
			0.00	24.00	0.00	0.00	0	9,192	0	0
452	STEWART FAMILY TRUST,	06-066								
			25.00	31.00	6.00	23.00	8,225	11,873	1,098	73,050
545	RICHMOND UTILITIES DISTRICT	07-15								
			0.00	29.00	50.00	4.00	0	11,107	9,150	50,000
546	RICHMOND UTILITIES, DISTRICT	07-33								
			0.00	25.00	0.00	3.10	0	9,575	0	30,650

TOWN of DRESDEN, MAINE

Tree Growth Breakdown										
			Acreage				Value			
Account	Name	Map/Lot	Soft	Mixed	Hard	Other	Soft	Mixed	Hard	Other
626	BROWER, HOWARD S.	08-06.5								
			14.00	0.00	1.00	0.00	4,606	0	183	0
663	NADEAU, GERALD S.	08-23								
			36.00	15.00	10.00	6.00	11,844	5,745	1,830	1,200
666	NADEAU, BRIAN D.	08-26								
			10.00	29.00	3.00	4.00	3,290	11,107	549	800
667	MACCHI, CHRISTINE	08-27								
			2.00	5.05	3.00	4.95	658	1,934	549	25,790
668	ELLERHORST, RICHARD H.	08-27.1								
			0.00	21.95	7.00	3.00	0	8,407	1,281	18,400
670	NEWMAN, MARK S	08-29								
			10.00	13.00	15.50	3.00	3,290	4,979	2,837	30,000
680	HUSSEY, ROBERT E.	08-38								
			66.00	0.00	0.00	14.00	21,714	0	0	29,800
743	OLSON, CHRISTOPHER JAMES	09-35								
			49.20	34.50	0.00	12.00	16,187	13,214	0	32,650
825	INGEGNERI, JR., BENEDICT J.	11-01								
			1.20	0.00	0.00	1.80	395	0	0	42,500
943	STACY, MICHAEL M. & BARBARA J.	12-13.3								
			16.00	0.00	13.00	9.30	5,264	0	2,379	36,055
948	ORLOVSKY, INNA, Devisees of	12-15								
			13.00	12.00	11.00	11.00	4,277	4,596	2,013	29,300
956	LEASK, MERLE G	12-21								
			9.00	15.00	0.00	5.00	2,961	5,745	0	10,200
958	LEASK, MERLE G. & MARCIA E.	12-23								
			0.00	26.00	0.00	3.00	0	9,958	0	600
1036	TURCO, JEAN, ANNE DISBROW	U-1-54								
			0.00	9.00	8.00	6.30	0	3,447	1,464	21,550
1160	EVERSON, ELEANOR	01-28								
			10.00	12.00	18.00	18.00	3,290	4,596	3,294	7,175
1191	COWING SR, HEIRS OF DONALD E.	04-21								
			9.30	13.50	1.00	2.90	3,060	5,171	183	7,250
1192	RICHARD JOSEPH SCHAGER SR LIVING	04-15.08								
			2.00	5.00	8.00	0.22	658	1,915	1,464	44
1216	GORANSON, JANICE	07-39								
			8.00	17.00	38.00	0.00	2,632	6,511	6,954	0
1234	INGEGNERI, JR., BENEDICT J.	11-02								
			27.80	56.00	0.00	0.00	9,146	21,448	0	0
1235	INGEGNERI JR., BENEDICT J.	11-04								
			24.00	0.00	0.00	8.00	7,896	0	0	12,425

June 13, 2017

TOWN of DRESDEN, MAINE

***Excise Tax**

Collector: *Pierce, Ann E.* 216 votes

***Third Selectman:**

Moeller, Allan 127 votes

Nylen, Michael 91 votes

***Budget Review**

Committee: 14 Write-In Candidates Received 1 vote each:

Allan Moeller, Patricia Theriault, Michael Terrell, Jay Hanley, Delia Cunningham, Carol Adams, Brendan Parker, Lindsay Chasteen, Gerald Lilly, Barbra Fraumeni, Shirley Storkson, Misty Parker, Mary Havens, Ed Cousins.

***School Budget Validation:** 150 Yes 86 No

ART. 3 To see what sum of money the Town will vote to raise and appropriate to compensate various **Town Officials.**

	2016/2017	Selectmen Recommend	BRC Recommend
Town Clerk	\$7,965	\$7,965	\$7,965
1 st Selectman	\$6,500	\$5,500	\$5,500
2 nd Selectman	\$5,000	\$5,500	\$5,500
3 rd Selectman	\$5,000	\$5,500	\$5,500
Treasurer	\$12,000	\$12,000	\$12,000
Tax Collector	\$7,500	\$7,500	\$7,500
Property Tax Collector	\$5,900	\$5,900	\$5,900
Totals	\$49,865	\$49,865	\$49,865

Note: If the Excise Tax Collector is a Motor Vehicle Agent then that person receives Fees of \$3.00 for re-registrations, \$4.00 for new registrations, and \$5.00 for non-resident Motor Vehicle registrations (Approximately \$5,900 last year). The Town Clerk is and Agent for Inland Fisheries & Wildlife and receives Fees for

TOWN of DRESDEN, MAINE

Hunting and Fishing Licenses, ATV registrations, and Boat Registrations (Approximately \$1,800 last year).

ART. 4 To see if the Town will vote to raise and appropriate the sum of \$8,776 as payment to the Town of Richmond for compensation for the **Code Enforcement Officer and Licensed Plumbing Inspector Services**.

**This Article passed in the amount of \$8,776.*

ART. 5 To see if the Town will raise and appropriate \$4,200 for the salary of the **Fire Chief** and \$2,100 for the **Assistant Chief** salary.

**This article passed in the amount of \$6,300.*

ART. 6 To see if the Town will raise and appropriate the sum of \$54,000 as compensation for the Town **Administrative Assistant** Account (\$36,400 salary, \$8000 benefits, \$9,600 trainee salary).

ART. 7 To see if the Town will the sum of \$7,500 for a Property Assessor.

ART. 8 To see if the Town will raise and appropriate the sum of \$3,500 as compensation of the **Animal Control Officer**.

**This article passed in the amount of \$3,500.*

ART. 9 To see if the Town will vote to raise and appropriate the sum of \$2,500 as compensation for the Planning Board Chairperson.

**This article was passed in the amount of \$2,500.*

ART. 10 To see if the Town will vote to raise and appropriate the sum of \$14,500 for the payment of FICA as required by Federal Law.

**The article was passed in the amount of \$14,500.*

ART. 11 To see if the Town will vote to raise and appropriate the sum of \$50,000 for the General Administration Account.

**This article was passed in the amount of \$50,000.*

ART. 12 To see if the Town will raise and appropriate the sum of \$21,000 for the Insurance Account.

**This article passed in the amount of \$21,000.*

TOWN of DRESDEN, MAINE

ART. 13 To see if the Town will raise and appropriate the sum of \$2,800 for the Legal Account.

**This article was passed in the amount of \$2,800.*

ART. 14 To see if the Town will raise and appropriate the sum of \$30,800 for the operation of the Fire Department.

**This article was passed in the amount of \$30,800.*

ART. 15 To see if the Town will raise and appropriate the sum of \$13,000 to purchase equipment for use by the Fire Department.

**This article was passed in the amount of \$13,000.*

ART. 16 To see if the Town will raise and appropriate the sum of \$12,500 to reimburse the working Volunteer Fire Fighters for clothing, fuel, and related expenses.

**This article passed in the amount of \$12,500.*

ART. 17 To see if the Town will vote to allow the Selectmen to enter into a three year contract with Wiscasset Ambulance and to raise and appropriate the sum of \$6,000 as payment for the first year, \$6,500 for the second year, and \$7,000 for the third year.

**This article was passed in the amount of \$6,000.*

ART. 18 To choose a Fire Inspector for the year.

**Steven Lilly was appointed Fire Inspector.*

ART. 19 To see if the Town will authorize the Selectmen to appoint a Fire Chief and Assistant Chief.

**Steven Lilly was appointed Fire Chief. Ronald Theriault was appointed Assistant Fire Chief.*

ART. 20 To see if the Town will raise and appropriate the sum of \$50 for the EMA account.

**This article was passed in the amount of \$50.*

TOWN of DRESDEN, MAINE

ART. 21 To see if the Town will raise and appropriate the sum of \$60,210 as the seventh payment on the thirty year Public Safety Building loan.

**This article was passed in the amount of \$60,210.*

ART. 22 To see if the Town will raise and appropriate \$13,000 for Tipping Fees.

**This article passed in the amount of \$13,000.*

ART. 23 To see if the Town will raise and appropriate the sum of \$24,000 as compensation for the Recycling Center Salaries.

**This article was passed in the amount of \$24,000.*

ART. 24 To see if the Town will raise and appropriate the sum of \$6,000 for the Operation of the Recycling Center and Tipping Station.

**This article was passed in the amount of \$6,000.*

ART. 25 To see if the Town will authorize the Selectmen to enter into a contract with the Lincoln County Humane Society for the care and boarding of strays and to raise and appropriate the sum of \$1,672 for the cost of the contract.

**This article was passed in the amount of \$1,672.*

ART. 26 To see if the town will appropriate all monies from the MDOT Highway Block Grants to the Highway Account and to expend those funds on Capital Improvements to Town Roads.

**This article was passed as written.*

ART. 27 To see if the Town will vote to raise and appropriate a total sum of \$418,763 for the following Highway Accounts:

Town Roads:	\$75,000
Snow Removal Contract:	\$198,763
Paving/Capital Improvement:	\$70,000
Sand:	\$39,000
Salt:	\$36,000

**This article passed in the amount of \$418,763.*

TOWN of DRESDEN, MAINE

ART. 28 To see if the Town will raise and appropriate \$8,000 to be placed in the Building Minor Maintenance and Repair Account.

**This article passed in the amount of \$8,000.*

ART. 29 To see if the Town will raise and appropriate \$100 for the General Assistance Account.

**This article passed in the amount of \$100.*

ART. 30 To see if the Town will accept all General Assistance payments from the Department of Health and Human Services and to accept repayments from recipients and to appropriate those payments to the General Assistance Account.

**This article passed as written.*

ART. 31 To see if the Town will vote to take penalty fees related to the Land Use Ordinance and site plan review fees and pay those amounts into the Planning Board Expense Account and to carry forward and unused funds from last year's expense account to be used by the Planning Board for future expenses.

**This article passed as written.*

ART. 32 To see if the Town will raise and appropriate \$8,500 for the Technology Account.

**This article passed in the amount of \$8,500.*

ART. 33 To see if the Town will raise and appropriate \$10,500 to aid in the maintenance of Forest Hill (\$3,500), Maple Grove (\$3,000), and Pine Grove (\$4,000) Cemeteries.

**This article passed in the amount of \$10,500.*

ART. 34 To see if the Town will raise and appropriate \$400 for the cost of decorating Veterans' Graves in Dresden.

This article passed in the amount of \$400.

ART. 35 To see if the Town will raise and appropriate \$3,920 to pay the cost of continuing to create and mail the Communicator to residents.

**This article passed in the amount of \$3,920.*

TOWN of DRESDEN, MAINE

ART. 36 To see if the Town will appropriate \$25,000 from surplus to the General Capital Improvement account.

**This article passed in the amount of \$25,000.*

ART. 37 To see if the Town will appropriate \$80,000 from surplus to reduce the tax commitment.

**This article passed as written.*

ART. 38 To see if the Town will appropriate from the Snowmobile registration fees, a sum of money not to exceed the amount received from the State, and to pay that amount to the Snow Valley Riders Snowmobile Club for the purpose of maintaining trials throughout Dresden.

**This article passed as written.*

ART. 39 To see if the Town will raise and appropriate a total of \$3,600 for Donations to the following Organizations:

Kennebec Behavioral Health	\$100
Spectrum Generations	\$600
Healthy Kids	\$250
Maine General Hospice Vol.	\$400
Midcoast Community Action	\$600
Life Flight Foundation	\$400
Richmond Food Pantry	\$500
American Red Cross	\$250
New Hope for Women	\$500

**This article passed in the amount of \$3,600.*

ART. 40 To see if the Town will raise and appropriate \$8,000 for the operation of Bridge Academy Library.

**This article passed in the amount of \$8,000.*

TOWN of DRESDEN, MAINE

ART. 41 To see what rate the Town will vote to pay on overpayment of taxes from the date of overpayment.

**The Town vote 1%.*

ART. 42 To see if the Town will establish the date of October 1, 2017 when one half of the property taxes are due and payable and the date of April 1, 2018 when the remaining half are due and payable.

**This article passed as written.*

ART. 43 To see if the Town will vote to charge a rate of 7%per annum for Interest on taxes due after October 1, 2017 and 7% per annum on taxes due after April 1, 2018.

**This article passed as written.*

ART. 44 To see what action the Town will vote to take regarding the use of money received from State Revenue Sharing.

**The Town voted to reduce the tax commitment.*

ART. 45 To see if the Town will authorize the Board of Selectmen to appropriate \$5,000 from surplus to meet unanticipated expenses and emergencies thatoccur during the fiscal year 2017-2018.

**The Town voted yes.*

ART. 46 To see what action the Town will take regarding the use of money received from Excise Taxes and other non-property revenues.

**The Town votes to reduce tax commitment.*

ART. 47 To see if the Town will vote to allow the Selectmen, or a Fish Committee, to regulate the taking of River Herring in Mill Brook, Dresden, in accordance with the general laws and regulations of the Maine Department of Marine Resources.

**The Town voted yes.*

ART. 48 To see if the Town will vote to allow the Selectmen to sell property for which tax liens have expired or to retain such property for the use of the Town if,

TOWN of DRESDEN, MAINE

in their best judgment, determine the acquiring said property would be in the best interest of the Town.

**The town voted yes.*

ART. 49 To see if the Town will authorize the Selectmen to conduct negotiations with a property owner for the purchase of any property or parcel of land that the Selectmen, in their best judgment, determine that acquiring said property would be in the best interest of the Town.

**The Town voted yes.*

ART. 50 To see if the Town will vote to take the franchise fees received from Time Warner Cable Company (estimated fees are \$7,500 for 2017) and place those funds in the Town Recreation fund.

**The Town voted yes.*

ART. 51 To see if the Town will vote to accept the categories of funds listed below as provided by the Maine State Legislature:

Category	Estimated Amount
State Revenue Sharing	\$82,000
MDOT Block Grant	37,000
General Assistance Payments	3,000
Snowmobile Registration Money	500
Tree Growth Reimbursement	4,800
Veterans Exemption Reimbursement	60,000
Other State Funds	7,000

**The Town voted yes.*

Given under our hands at Dresden on this the 2nd day of June, 2017.

Dale Hinote
1st Selectman

Dwight Keene
2nd Selectman

Allan Moeller
3rd Selectman

TOWN of DRESDEN, MAINE

The Registrar of Voters will be in session at Pownalborough Hall during voting hours on Tuesday, June 13, 2017 for the purpose of correcting the List of Voters.

Note: The Total Appropriations approved at Town Meeting in 2016 were \$708,969. The Total Appropriations requested for 2017 are \$849,756. This is an increase of \$104,787 over last year's budget.

Motion to adjourn was made by Peter Walsh, 2nd by Jeff Pierce. Town Meeting was adjourned at 1152 hours.

*attested 7-6-17
Patricia C. Shewan*

TOWN of DRESDEN, MAINE
WARRANT FOR TOWN MEETING
June 16, 2018

TO: David Everson, Resident of the Town of Dresden, County of Lincoln, State of Maine.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Dresden, in said County, who are qualified to vote in Town affairs, to meet at the Pownalborough Hall (314 Patterson Rd) in said Town on Tuesday, June 12, 2017, at 8 a.m. o'clock, then and there to act on Articles one (1) thru (2).

You are further required to notify and warn said voters to meet at the Pownalborough Hall on Saturday, June 16, 2017, at 9 a.m. o'clock, then and there to act on Article three (3) through all said Articles set out to wit:

ART. 1 To choose a Moderator to preside at said meeting.

PLEDGE OF ALLEGIANCE

ART. 2 To elect the following Town officials by secret ballot, namely one (1) First Selectman, Assessor, and Overseer of the Poor (for a three year term), one (1) Town Clerk, Treasurer, Property Tax Collector, Excise Tax Collector all to serve for a one (1) year term, one (1) Budget Review Committee member to serve for a three (3) year term, and one (1) School Committee member to serve for a three (3) year term.

ELECTED OFFICERS SALARIES

ART. 3 To see if the Town will vote to raise and appropriate the sum of \$54,065 to compensate various **Town Officials**.

Elected Town Officers	2017/2018 Actual Appropriations	2018/2019 Select Board & BRC Recommendation	Increase/Decrease from 2017/2018
1 st Selectman	\$5500	\$5500	\$0
2 nd Selectman	\$5500	\$5500	\$0
3 rd Selectman	\$5500	\$5500	\$0
Town Clerk	\$7965	\$7965	\$0
Treasurer	\$12,000	\$12,000	\$0
Tax Collector	\$7500	\$7500	\$0
Excise Tax Collector	\$5900	\$5900	\$0
FICA & Med	\$4200	\$4200	\$0
TOTAL	\$54,065	\$54,065	\$0

Note: If the Excise Tax Collector is a Motor Vehicle Agent then that person receives Fees of \$3.00 for re-registrations, \$4.00 for new registrations, and \$5.00 for non-resident Motor Vehicles registrations (Approximately \$6,400 during the 2016/2017 fiscal year). The Town Clerk is an Agent for Inland Fisheries and receives Fees for Hunting and Fishing Licenses, ATV registrations, and boat registrations (Approximately \$2300 during the 2016/2017 year).

TOWN of DRESDEN, MAINE

APPOINTED and HIRED SALARIES

ART. 4 To see if the Town will vote to raise and appropriate the sum of \$86,226 to compensate various Appointed/Hired Town Officers.

Appointed/Hired Positions	2017/2018 Actual Appropriations	2018/2019 Select Board & BRC Recommendation	Increase/Decrease from 2017/2018
Code Enforcement Officer and Licensed Plumbing Inspector	\$8776	\$9200	\$424
Fire Chief	\$4200	\$4200	\$0
Assistant Fire Chief	\$2100	\$2100	\$0
Administrative Assistant Salary and Benefits	\$54,000	\$49,000	-\$5000
Assessor	\$7500	\$7500	\$0
Animal Control Officer	\$3500	\$3500	\$0
Planning Board Chairperson	\$2500	\$2500	\$0
FICA & Med	\$8300	\$8300	\$0
TOTAL	\$90,876	\$86,300	-\$4576

GENERAL ADMINISTRATION

ART. 5 To see if the Town will vote to raise and appropriate the sum of \$82,000 to the following **General Administration** Accounts.

Accounts for Appropriation	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
General Administration	\$50,000	\$50,000	\$0
Insurance	\$21,000	\$22,000	\$1000
Legal	\$2800	\$10,000	\$7200
TOTAL	\$73,800	\$82,000	\$8200

PROTECTION

ART. 6 To see if the Town will vote to raise and appropriate the sum of \$64,850 to the following **Protection** Accounts.

Accounts for Appropriation	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Fire Department Operations	\$30,800	\$38,000	\$0
Fire Department Equipment	\$13,000	\$13,000	\$0
Firefighter Reimbursement	\$12,500	\$12,500	\$0
Ambulance	\$50,620.08	\$8500	-\$42,120.08
EMA	\$50	\$50	\$0
TOTAL	\$106,970.08	\$64,850	-\$42,120.08

TOWN of DRESDEN, MAINE

ART. 7 To choose a **Fire Inspector** from July 1, 2018 through June 30, 2019.

ART. 8 To see if the Town will vote to authorize the Selectmen to appoint a **Fire Chief and Assistant Fire Chief** from July 1, 2018 to June 30, 2019 and to appoint any unfilled position in conjunction with the Dresden Fire Chief or act anything relative thereto.

DEBT PAYMENTS

ART. 9 To see if the Town will vote to raise and appropriate the sum of \$60,210 as the seventh payment on the thirty year **Public Safety Building Bond** from the Maine Bond Bank.

Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Public Safety Building Bond	\$60,210	\$60,210	\$0

HEALTH AND SANITATION

ART. 10 To see if the Town will vote to raise and appropriate a total sum of \$47,200 for the following **Health and Sanitation Accounts**:

Health and Sanitation Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Attendant Salary	\$24,000	\$26,000	\$2000
Solid Waste Disposal	\$13,000	\$13,000	\$0
Recycling Center Operations	\$6000	\$6500	\$500
Lincoln County Humane Society	\$1672	\$1700	\$28
FICA & Med	\$2000	\$2500	\$500
TOTAL	\$44,672	\$47,200	\$3028

HIGHWAYS

ART. 11 To see if the Town will vote to appropriate all moneys from the MDOT Highway **Block Grants** to the **Highway Account** and to expend those funds on Capital Improvements to Town Roads.

Selectmen recommend: Yes

ART. 12 To see if the Town will vote to raise and appropriate a total sum of \$417,726 for the following **Highway Accounts**:

Highway Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Town Roads	\$75,000	\$60,000	-\$15,00
Snow Removal Contract	\$198,763	\$204,726	\$5963
Paving/Capital Improvement	\$70,000	\$75,000	\$5000
Salt	\$36,000	\$45,000	\$9000
Sand	\$39,000	\$33,000	-\$6000
TOTAL	\$418,763	\$417,726	-\$1037

TOWN of DRESDEN, MAINE

CEMETERIES

ART. 13 To see if the Town will vote to raise and appropriate the sum of \$11,000 for the following **Cemetery Accounts**.

Cemetery Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Ancient Cemeteries	\$0	\$0	\$0
Current Cemeteries	\$10,500	\$11,000	\$500
Clancy Cemetery	\$0	\$0	\$0
Veterans Graves	\$400	\$0	-\$400
TOTAL	\$10,900	\$11,000	\$100

BUILDING MAINTENANCE & REPAIR

ART. 14 To see if the Town will vote to raise and appropriate the sum of \$10,000 for the **Building Maintenance & Repair Account**.

Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Building Maintenance & Repair Account	\$8000	\$10,000	\$2000

GENERAL ASSISTANCE

ART. 15 To see if the Town will vote to raise and appropriate the sum of \$5,000 for the **General Assistance Account**.

Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
General Assistance	\$100	\$5000	\$4900

Note: General Assistance will no longer carry forward the end of year balance and will instead start with a clean slate each year. In the 2017/2018 fiscal year the General Assistance Account carried forward \$12,123.00 from the previous fiscal year.

ART. 16 To see if the Town will vote to accept all General Assistance payments from the **Department of Health and Human Services** and to accept repayments from recipients and to appropriate those payments to the General Assistance Account.

Selectmen recommend: Yes

TOWN of DRESDEN, MAINE

MISCELLANEOUS

ART. 17 To see if the Town will vote to change the Recreation Fund to the Recreation and Communication Fund.

Note: The Dresden Communicator would be paid for through this fund if it passes.

ART. 18 To see if the Town will vote to raise and appropriate the sum of \$44,500 for the following **Miscellaneous Accounts**.

Miscellaneous Accounts	2017/2018 Actual Appropriations	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Communicator Fund	\$3920	\$0	-\$3920
Generator	\$0	\$30,000	\$30,000
Planning Board	\$0	\$0	\$0
Recreation Fund	\$0	\$0	\$0
Select Board Emergency Fund	\$5000	\$5000	\$0
Technology	\$8500	\$9500	\$1000
TOTAL	\$17,420	\$44,500	\$27,080

ART. 19 To see if the Town will vote to take penalty fees related to the Land Use Ordinance and site plan review fees, and pay those amounts into the **Planning Board Expense Account** and to carry forward any unused funds from last year's expense account to be used by the Planning Board for future expenses for Land Use Regulation and the Planning Board.

Selectmen recommend: Yes

CAPITAL IMPROVEMENTS

ART. 20 To see if the Town will vote to raise and appropriate the sum of \$25,000 from surplus to the **General Capital Improvement** account.

Capital Improvement Account	2017/2018 Amount	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Reduce Tax Commitment	\$25,000	\$25,000	\$0

Note: There is a balance of \$136,212 in this account currently

ART. 21 To see if the town will vote to appropriate \$50,000 from Surplus to reduce the tax commitment or act anything relative thereto.

Account	2017/2018 Amount	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
Reduce Tax Commitment	-\$80,000	-\$50,000	\$30,000

TOWN of DRESDEN, MAINE

DONATIONS

ART. 22 To see if the Town will vote to appropriate from the Snowmobile registration fees, a sum of money not to exceed the amount received from the State, and to pay that sum to the Dresden Snow Valley Riders Snowmobile Club for the purpose of maintaining trails throughout Dresden.

Selectmen recommend: Yes

ART. 23 To see if the Town will vote to raise and appropriate the total sum of \$11,950 for **Donations** to the following organizations:

Organization	Requested Amount	2017/2018 Amount	2018/2019 Select Board Recommendation	Increase/Decrease from 2017/2018
American Red Cross	\$500	\$250	\$250	\$0
Bridge Academy	\$8000	\$8000	\$8000	\$0
Children's Center	\$806	N/A	\$0	\$0
Healthy Kids	\$500	\$250	\$250	\$0
Kennebec Behavioral Health	\$200	\$100	\$100	\$0
Life Flight Foundation	\$836	\$400	\$0	-\$400
Lincoln County Historical Society	\$500	N/A	\$250	\$250
Maine General Hospice	\$500	\$400	\$400	\$0
Maine Public	\$100	N/A	\$0	\$0
Midcoast Maine Community Action	\$600	\$600	\$600	\$0
New Hope For Women	\$500	\$500	\$500	\$0
Richmond Food Pantry	\$500	\$500	\$500	\$0
Richmond Senior Center	\$1000	N/A	\$500	\$500
Spectrum Generations	\$680	\$600	\$600	\$0
Team Hailey Hugs	No Amount given	N/A	\$0	\$0
TOTAL	\$15,222	\$11,600	\$11,950	\$350

MARIJUANA

Note ARTICLE 24 - 27: There will be public hearings as well during this process and there will be input from the Marijuana Business Committee. These ordinances will not affect medical marijuana. These ordinances will not affect the legal usage of Adult-use, recreational marijuana.

ART. 24 To see if the Town will vote to authorize the Select Board to draft and enact an ordinance to permit Adult-use, recreational marijuana retail stores to operate in the Town of Dresden.

ART. 25 To see if the Town will vote to authorize the Select Board to draft and enact an ordinance to permit the Adult-use, recreational marijuana cultivation facilities to operate in the Town of Dresden.

TOWN of DRESDEN, MAINE

ART. 26 To see if the Town will vote to authorize the Select Board to draft and enact an ordinance to permit the Adult-use, recreational marijuana testing facilities to operate in the Town of Dresden.

ART. 27 To see if the Town will vote to authorize the Select Board to draft and enact an ordinance to permit the Adult-use, recreational marijuana manufacturing facilities to operate in the Town of Dresden.

HOUSE KEEPING

ART. 28 To see what rate of **Interest** the Town will vote to pay on overpayment of taxes from the date of overpayment.

Selectmen recommend: 1% per annum

Note: This is the same as last year.

ART. 29 To see if the Town will vote to establish the date of October 1, 2017 when one-half of the property **taxes are due** and payable and the date of April 1, 2018 when the remaining one-half of the taxes are due and payable. Or act anything relative thereto.

Selectmen recommend: Yes

Note: This is the same as last year.

ART. 30 To see if the Town will vote to charge a rate of 7% per annum for **Interest on taxes** due after October 1, 2017 and 7% per annum on taxes due after April 1, 2018, or act anything relative thereto.

Selectmen recommend: Yes

Note: This is the same as last year

ART. 31 To see what action the Town will vote to take regarding the use of money received from **State Revenue Sharing**.

Selectmen/BRC recommend: Reduce Tax Commitment

ART. 32 To see what action the Town will vote to take regarding the use of money received from **Excise Taxes** and other non-property revenues.

Selectmen/BRC recommend: Reduce Tax Commitment

ART. 33 To see if the Town will vote to allow the Selectmen, or a Fish Committee, to regulate the taking of **River Herring** in Mill Brook, Dresden, in accordance with the general laws and regulations of the Maine Department of Marine Resources. Or act anything relative thereto:

Selectmen recommend: Approval

ART. 34 To see if the Town will vote to authorize the Selectmen to sell property for which **tax liens have expired** or retain such property for the use of the Town if in their judgment the sale or retention of such property is in the best interest of the Town.

Selectmen Recommend: Yes

ART. 35 To see if the Town will vote to authorize the Selectmen to **conduct negotiations** with a property owner for the purchase of any property or parcel of land that the Selectmen, in their best judgment, determine that acquiring said property would be in the best interest of the Town.

Selectmen Recommend: Yes

TOWN of DRESDEN, MAINE

ART. 36 To see if the Town will vote to take the **franchise fees** received from Time Warner Cable Company (estimated Fees are \$7,500 for 2018) and place those funds into the Town Recreational fund.

Selectmen/BRC recommend: Yes

ART. 37 To see if the Town will vote to accept the categories of **funds** listed below as provided by the Maine State legislature.

Category	Estimated Amount
State Revenue Sharing	\$82,000
MDOT Block Grants	37,000
General Assistance Payments	3,000
Snowmobile Registration Money	500
Tree Growth Reimbursement	4,800
Veterans Exemption Reimbursement	1,800
Homestead Reimbursement	60,000
Other State Funds	7,000

Selectmen/BRC recommend: Yes

Given under our hands at Dresden on this 2nd day of June 2018.

Dale Hinote
1st Selectman

Dwight Keene
2nd Selectman

Allan Moeller
3rd Selectman

The Registrar of Voters will be in session at the Pownalborough Hall during voting hours on Tuesday, June 13, 2017 for the purpose of correcting the List of Voters.

Note: The Total Appropriations approved at Town Meeting for 2017/2018 were \$728,646. Another \$44,620.08 was appropriated at a Special Town Meeting to cover the cost of ambulance services for a total of \$773,266.08. The **Total Appropriations requested for 2018/2019 are \$801,091. This is an increase of \$27,824.92 over last year's budget.**

Please check the posted Warrant for any changes that may happen after this has gone to the printer for this report.

TOWN OF DRESDEN
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WILLIAM H. BREWER

Certified Public Accountant

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Dresden
Dresden, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Dresden, as of and for the years ended June 30, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Dresden, as of June 30, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Bath, Maine

January 30, 2018

Management's Discussion and Analysis Fiscal Year Ended June 30, 2017

The Municipal Officials of the Town of Dresden, Maine offer the readers of the Town of Dresden, Maine's financial statements this narrative overview and analysis of its financial activities for the fiscal year ending June 30, 2017. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in the basic financial statements and the accompanying notes to those financial statements.

The Financial Statements

The financial statements presented herein include all of the activities of the Town of Dresden, Maine (The Town) using the integrated approach as prescribed by GASB Statement No. 34.

The government-wide financial statements present the financial picture of the Town from an economic resource measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. Excluding infrastructure, these statements include all assets of the Town as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by the statements in regards to inter-fund activity, payables, and receivables.

The Fund Financial Statements include statements for each of three categories of activities – governmental, business-type, and fiduciary. The governmental activities are prepared using current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is required to explain the differences created by the integrated approach.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and its activities. Excluding infrastructure, these statements include all other assets and liabilities of the Town using the *accrual basis of accounting*, which is similar to accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. These two statements report the Town's net position and changes to it. Net position is the difference between assets and liabilities, which is one way of measuring the Town's financial health or financial position. Over time, increases and decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Net Position and the Statement of Activities, we separate the Town's activities as follows:

Government Activities. Most of the Town's basic services are reported in this category, including Fire Protection, Recreation, Public Works, and General Administrative Service. Property Taxes, Excise Taxes, Users Fees, Interest Income, Franchise Fees (Cable TV), and State and Federal Grants finance these activities.

Business-Type Activities. The Dresden Water Company falls into this category. 5.77% of the cost of the Water Company is charged to the customers. Operating Grants and Interest Income funds the remainder of the cost.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The Fund financial statements provide detailed information about the most significant funds – not the Town as a whole. The funds are required to be established by State Law or by grantor. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other money.

Government Funds. Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statement provides a detailed shorter-term view of the Town's general government operation and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The differences of results in the Total Government Funds to the Statement of Activities are explained in a reconciliation following each Government Fund Financial Statement.

Proprietary Funds. When the Town charges customers for services it provides, these services are generally reported in proprietary funds. The generally accepted accounting principles applicable are those similar to businesses in the private sector. As an example, the Dresden Water Company is the same as the business-type activity we reported in the government-wide statements but provide greater detail and additional information, such as cash flows, for the proprietary fund.

THE TOWN AS A WHOLE

The Town is providing condensed financial information for fiscal years 2017 and 2016. Our analysis (next page) focuses on the net position of the Town's governmental and business-type activities.

	Governmental Activities	Business-Type Activities	Totals	
			2017	2016
Current Assets	\$ 1,259,372.96	\$ 481,723.70	\$ 1,741,096.66	\$ 1,693,116.40
Capital Assets	1,777,502.91	286,897.63	2,064,400.54	2,065,990.92
Other Assets		1,055.72	1,055.72	1,172.92
Total Assets	<u>\$ 3,036,875.87</u>	<u>\$ 769,677.05</u>	<u>\$ 3,806,552.92</u>	<u>\$ 3,760,280.24</u>
Long-Term Debt				
Outstanding	\$ 862,961.00	\$	\$ 862,961.00	\$ 885,090.00
Other Liabilities	32,949.95	9,678.00	42,627.95	33,815.54
Total Liabilities	<u>\$ 895,910.95</u>	<u>\$ 9,678.00</u>	<u>\$ 905,588.95</u>	<u>\$ 918,905.54</u>
Net Position:				
Invested in Capital Assets	\$ 914,541.91	\$ 287,953.35	\$ 1,202,495.26	\$ 1,182,070.84
Restricted Capital Projects	19,870.17		19,870.17	19,842.36
Restricted Other Purposes	271,189.15		271,189.15	340,657.67
Unrestricted	935,363.69	472,045.70	1,407,409.39	1,298,803.83
Total Net Position	<u>\$ 2,140,964.92</u>	<u>\$ 759,999.05</u>	<u>\$ 2,900,963.97</u>	<u>\$ 2,841,374.70</u>
Total Liabilities & Net Position	<u>\$ 3,036,875.87</u>	<u>\$ 769,677.05</u>	<u>\$ 3,806,552.92</u>	<u>\$ 3,760,280.24</u>

Our next analysis focuses on changes in the fund balances of the Town's governmental activities.

	GENERAL	CAPITAL	TOTALS	
			2017	2016
REVENUES:				
Intergovernmental Revenue	\$ 72,000.00	\$	\$ 72,000.00	\$ 65,000.00
Homestead Reimbursement	63,220.00		63,220.00	41,895.00
Property Taxes	2,168,548.10		2,168,548.10	2,125,078.69
Excise Taxes	290,895.05		290,895.05	267,894.68
General Government	12,234.85		12,234.85	21,203.04
Protection	5,178.62		5,178.62	544.00
Transfer Station Token Sales	20,698.00		20,698.00	21,399.00
Interest	31,501.88	27.81	31,529.69	28,389.19
Highways & Bridges/Roads	37,267.07		37,267.07	37,354.92
Unclassified	176,561.79		176,561.79	154,002.25
Total Revenues	\$ 2,878,105.36	\$ 27.81	\$ 2,878,133.17	\$ 2,762,760.77
EXPENDITURES:				
Education	\$ 1,675,366.80	\$	\$ 1,675,366.80	\$ 1,603,418.56
Town Administration	191,282.80		191,282.80	220,365.37
Highways & Roads	478,468.51		478,468.51	561,176.99
Protection	52,172.41		52,172.41	51,632.38
Health & Welfare	37,556.60		37,556.60	40,804.14
Unclassified	176,985.50		176,985.50	186,367.29
Special Assessments	179,491.31		179,491.31	172,167.18
Debt Service	60,208.85		60,208.85	60,209.23
Total Expenditures	\$ 2,851,532.78	\$	\$ 2,851,532.78	\$ 2,896,141.14
Excess of Revenues Over Expenditures (Expenditures Over Revenues)	\$ 26,572.58	\$ 27.81	\$ 26,600.39	\$ (133,380.37)
Fund Balance, July 1	1,024,071.45	19,842.36	1,043,913.81	1,177,294.18
Fund Balance, June 30	<u>\$ 1,050,644.03</u>	<u>\$ 19,870.17</u>	<u>\$ 1,070,514.20</u>	<u>\$ 1,043,913.81</u>

Governmental Activities

The cost of all government activities this year was \$2,859,691.85. However, as shown on the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through local taxes (Property & Excise) was \$2,568,443.96. Some of their costs \$217,155.68 were paid by those who directly benefited from the programs, or by other governments and organizations that subsidized certain programs with operating grants and contributions \$36,960.00. The Town paid for the “Public Benefit” portion of Governmental Activities with \$2,638,933.60 in Property Taxes, Excise Taxes, Interest Earned, State Revenue Sharing, Tax Exempt Reimbursements, and other miscellaneous revenues.

The Town’s programs include General Government Health & Sanitation, Highways & Bridges, Education, Intergovernmental on Behalf Payments, County Tax Assessment, Public Safety, and Unclassified. Each program’s net cost (Total Cost Less Revenues Generated by the Activities) is presented below. The net cost show the financial burden that was placed on the town’s taxpayers by each of these Functions.

GOVERNMENTAL ACTIVITIES	NET EXPENSE	
	2017	2016
General Government	\$ 186,744.38	\$ 207,910.18
Health and Sanitation	18,226.31	15,648.93
Highways & Bridges	386,658.37	350,933.50
Education	1,675,366.80	1,603,418.56
County Tax Assessment	179,491.31	172,167.18
Public Safety	121,533.08	131,214.76
Unclassified	423.71	16,425.59
Total Governmental Activities	<u>\$ 2,568,443.96</u>	<u>\$ 2,497,718.70</u>

Total resources available during the year to finance governmental operations were \$4,709,468.88 consisting of fund balance at July 1, 2016 of \$2,070,475.28 and General Revenues of \$2,638,993.60 Total Gross Governmental Activities as adjusted, during the year were \$2,568,443.96 thus fund balance increased by \$70,489.64.

For the Fiscal year that ended on June 30, 2017 all accounts were on or below budget.

The mil rate history for Dresden is as follows:

2007- 2008	2008- 2009	2009- 2010	2010- 2011	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017
\$ 13.33	\$ 12.80	\$ 13.60	\$ 13.90	\$ 14.00	\$ 15.00	\$ 15.00	\$ 17.00	\$ 17.10	\$ 17.60

The relatively stable mil rate for the past four years has been the result of conservative spending by the Town tempered by increases in the school budget and county tax. The Town of Dresden has also increased its valuation through new construction projects and re-evaluations; land value increases were first in 2002, and building valuation increases were added in 2004, 2007, and 2008. The valuation increases are required by state law which requires communities to remain as close as possible to actual property sales. This process requires a constant review by the Town annually. The method used to increase values was called factoring which limited the dollars spent for revaluation (while most towns are spending six figures for revaluation, Dresden spent about \$2,500.00).

SUMMARY

The Town of Dresden is in good financial shape partly due to conservative spending and partly due to low long-term debt. Most other towns carry a much larger debt structure. Dresden's recent efforts to join forces with four other towns to reduce cost through purchases of goods and services will help reduce our operating costs. Of particular note is the joint purchase of road salt. The Dresden and Richmond Fire Departments continue their work together with the idea to reduce training costs, equipment costs, and other administrative costs. Both Richmond and Dresden continue to work on a variety of other beneficial issues from joint purchases to sharing of services. With the new school consolidation process Richmond and Dresden are part of the same school system, a factor that will benefit the two communities immensely.

Selectmen and Town Office Staff

TOWN OF DRESDEN
STATEMENTS OF NET POSITION
JUNE 30, 2017 AND 2016

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2017 TOTALS	2016 TOTALS
ASSETS				
CURRENT ASSETS:				
Cash (Note B)	\$ 1,050,215.30	\$ 93,723.70	\$ 1,143,939.00	\$ 1,121,772.20
Accounts Receivable (Note C)	22,518.99		22,518.99	13,535.40
Taxes Receivable (Schedule A-7)	14,094.25		14,094.25	12,526.99
Tax Liens (Schedule A-8)	146,412.06		146,412.06	142,689.11
Tax Acquired Property (Schedule A-9)	16,557.13		16,557.13	13,034.18
Investments (Note E)		388,000.00	388,000.00	388,000.00
Due From Other Funds (Note J)	9,575.23		9,575.23	1,558.52
Total Current Assets	<u>\$ 1,259,372.96</u>	<u>\$ 481,723.70</u>	<u>\$ 1,741,096.66</u>	<u>\$ 1,693,116.40</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE K):				
Land	\$ 124,225.00	\$ 462,500.00	\$ 586,725.00	\$ 586,725.00
Buildings	1,560,909.37		1,560,909.37	1,560,909.37
Equipment	543,155.54	30,901.61	574,057.15	569,714.20
Vehicles	488,591.42		488,591.42	488,591.42
Infrastructure	954,890.13		954,890.13	830,955.20
Total Property, Plant, and Equipment	<u>\$ 3,671,771.46</u>	<u>\$ 493,401.61</u>	<u>\$ 4,165,173.07</u>	<u>\$ 4,036,895.19</u>
Less: Accumulated Depreciation	<u>1,894,268.55</u>	<u>206,503.98</u>	<u>2,100,772.53</u>	<u>1,970,904.27</u>
Net Property, Plant, and Equipment	<u>\$ 1,777,502.91</u>	<u>\$ 286,897.63</u>	<u>\$ 2,064,400.54</u>	<u>\$ 2,065,990.92</u>
ORGANIZATIONAL EXPENSE (NET)	\$ -	\$ 1,055.72	\$ 1,055.72	\$ 1,172.92
Total Assets	<u><u>\$ 3,036,875.87</u></u>	<u><u>\$ 769,677.05</u></u>	<u><u>\$ 3,806,552.92</u></u>	<u><u>\$ 3,760,280.24</u></u>
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES:				
Loans Payable (Note D)	\$ 22,576.00	\$ -	\$ 22,576.00	\$ 22,129.00
Accounts Payable - Trade	7,271.56	1,070.00	8,341.56	16,181.00
Due To Other Funds (Note J)	442.23	8,608.00	9,050.23	1,033.52
Deferred Revenue (Note H)	25,236.16		25,236.16	16,601.02
Total Current Liabilities	<u>\$ 55,525.95</u>	<u>\$ 9,678.00</u>	<u>\$ 65,203.95</u>	<u>\$ 55,944.54</u>
LONG-TERM LIABILITIES:				
Loans Payable - Net of Current Portion (Note D)	840,385.00		840,385.00	862,961.00
Total Liabilities	<u>\$ 895,910.95</u>	<u>\$ 9,678.00</u>	<u>\$ 905,588.95</u>	<u>\$ 918,905.54</u>
NET POSITION:				
Net Invested in Capital Assets	\$ 914,541.91	\$ 287,953.35	\$ 1,202,495.26	\$ 1,182,070.84
Restricted for:				
Capital Projects	19,870.17		19,870.17	19,842.36
Other Purposes (Note G)	271,189.15		271,189.15	340,657.67
Unrestricted	935,363.69	472,045.70	1,407,409.39	1,298,803.83
Total Net Position	<u>\$ 2,140,964.92</u>	<u>\$ 759,999.05</u>	<u>\$ 2,900,963.97</u>	<u>\$ 2,841,374.70</u>
Total Liabilities and Net Position	<u><u>\$ 3,036,875.87</u></u>	<u><u>\$ 769,677.05</u></u>	<u><u>\$ 3,806,552.92</u></u>	<u><u>\$ 3,760,280.24</u></u>

TOWN OF DRESDEN
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2017 TOTALS	2016 TOTALS
Primary Government:							
Governmental Activities:							
General Government	\$ 198,979.23	\$ 12,234.85	\$ -	\$ (186,744.38)	\$ -	\$ (186,744.38)	\$ (207,910.18)
Health and Sanitation	38,924.31	20,698.00		(18,226.31)		(18,226.31)	(15,648.93)
Highways and Roads	423,925.44	307.07	36,960.00	(386,658.37)		(386,658.37)	(350,933.50)
Education	1,675,366.80			(1,675,366.80)		(1,675,366.80)	(1,603,418.56)
County Tax Assessment	179,491.31			(179,491.31)		(179,491.31)	(172,167.18)
Protection	126,711.70	5,178.62		(121,533.08)		(121,533.08)	(131,214.76)
Unclassified	176,985.50	176,561.79		(423.71)		(423.71)	(16,425.59)
Total Governmental Activities	\$ 2,820,384.29	\$ 214,980.33	\$ 36,960.00	\$ (2,568,443.96)	\$ -	\$ (2,568,443.96)	\$ (2,497,718.70)
Business-Type Activities:							
Water Department	39,307.56	2,175.35			(37,132.21)	(37,132.21)	(43,042.55)
Total Primary Government	\$ 2,859,691.85	\$ 217,155.68	\$ 36,960.00	\$ (2,568,443.96)	\$ (37,132.21)	\$ (2,605,576.17)	\$ (2,540,761.25)
General Revenues:							
Taxes:							
Property Taxes				\$ 2,181,288.86	\$ -	\$ 2,181,288.86	\$ 2,147,538.25
Homestead Reimbursement				63,220.00		63,220.00	41,895.00
Excise Taxes				290,895.05		290,895.05	267,894.68
Intergovernmental				72,000.00		72,000.00	65,000.00
Interest and Investment Earnings				31,529.69	26,231.84	57,761.53	54,621.91
Total General Revenues				\$ 2,638,933.60	\$ 26,231.84	\$ 2,665,165.44	\$ 2,576,949.84
Change in Net Position							
Net Position, July 1				\$ 70,489.64	\$ (10,900.37)	\$ 59,589.27	\$ 36,188.59
Net Position, June 30				2,070,475.28	770,899.42	2,841,374.70	2,805,186.11
				\$ 2,140,964.92	\$ 759,999.05	\$ 2,900,963.97	\$ 2,841,374.70

The accompanying notes are an integral part of the financial statements

TOWN OF DRESDEN
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects (Schedule A-11)	\$ 19,870.17	\$ 19,842.36
Other Purposes (Schedule A-4)	271,189.15	340,657.67
Unrestricted (Schedule A-3)	<u>779,454.88</u>	<u>683,413.78</u>
Total Governmental Fund Balances (Exhibit E)	\$ 1,070,514.20	\$ 1,043,913.81
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,777,502.91	1,768,483.42
Loans payable are not due and payable in the current period and therefore are not reported in the funds.	(862,961.00)	(885,090.00)
Property taxes not collected within sixty days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year it is assessed.	155,908.81	143,168.05
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 2,140,964.92</u></u>	<u><u>\$ 2,070,475.28</u></u>

TOWN OF DRESDEN
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 26,600.39	\$ (133,380.37)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation).		
	9,019.49	142,366.23
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.		
	22,129.00	21,553.00
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income the year they are assessed.		
	12,740.76	22,459.56
Change in Net Position of Governmental Activities	<u>\$ 70,489.64</u>	<u>\$ 52,998.42</u>

TOWN OF DRESDEN
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2017 AND 2016

	GOVERNMENTAL FUND TYPES		2017	2016
	GENERAL	CAPITAL PROJECTS	TOTALS	TOTALS
ASSETS:				
Cash	\$ 1,029,902.90	\$ 20,312.40	\$ 1,050,215.30	\$ 1,036,519.68
Taxes Receivable	14,094.25		14,094.25	12,526.99
Tax Liens	146,412.06		146,412.06	142,689.11
Tax Acquired Property	16,557.13		16,557.13	13,034.18
Accounts Receivable (Note C)	22,518.99		22,518.99	13,535.40
Due From Other Funds (Note J)	9,575.23		9,575.23	2,000.75
Total Assets	<u>\$ 1,239,060.56</u>	<u>\$ 20,312.40</u>	<u>\$ 1,259,372.96</u>	<u>\$ 1,220,306.11</u>
LIABILITIES, DEFERRED REVENUES, AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 7,271.56	\$ -	\$ 7,271.56	\$ 16,181.00
Due To Other Funds (Note J)		442.23	442.23	442.23
Total Liabilities	<u>\$ 7,271.56</u>	<u>\$ 442.23</u>	<u>\$ 7,713.79</u>	<u>\$ 16,623.23</u>
Deferred Revenues:				
Deferred Revenue (Note H)	\$ 25,236.16	\$ -	\$ 25,236.16	\$ 16,601.02
Deferred Tax Revenue (Note I)	155,908.81		155,908.81	143,168.05
Total Deferred Revenues	<u>\$ 181,144.97</u>	<u>\$ -</u>	<u>\$ 181,144.97</u>	<u>\$ 159,769.07</u>
Fund Balance:				
Committed for Capital Projects	\$ -	\$ 19,870.17	\$ 19,870.17	\$ 19,842.36
Assigned for Other Purposes (Note G)	271,189.15		271,189.15	340,657.67
Unassigned	779,454.88		779,454.88	683,413.78
Total Fund Balance	<u>\$ 1,050,644.03</u>	<u>\$ 19,870.17</u>	<u>\$ 1,070,514.20</u>	<u>\$ 1,043,913.81</u>
Total Liabilities, Deferred Revenues, and Fund Balance	<u>\$ 1,239,060.56</u>	<u>\$ 20,312.40</u>	<u>\$ 1,259,372.96</u>	<u>\$ 1,220,306.11</u>

TOWN OF DRESDEN
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - GOVERNMENTAL FUNDS
 FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	GOVERNMENTAL FUNDS		2017	2016
	GENERAL	CAPITAL PROJECTS	TOTALS	TOTALS
REVENUES:				
Intergovernmental Revenue	\$ 72,000.00	\$ -	\$ 72,000.00	\$ 65,000.00
Homestead Reimbursement	63,220.00		63,220.00	41,895.00
Property Taxes	2,168,548.10		2,168,548.10	2,125,078.69
Excise Tax (Auto and Boat)	290,895.05		290,895.05	267,894.68
Town Administration	12,234.85		12,234.85	21,203.04
Protection	5,178.62		5,178.62	544.00
Transfer Station Tokens	20,698.00		20,698.00	21,399.00
Interest	31,501.88	27.81	31,529.69	28,389.19
Highways and Roads	37,267.07		37,267.07	37,354.92
Unclassified	176,561.79		176,561.79	154,002.25
Total Revenues	<u>\$ 2,878,105.36</u>	<u>\$ 27.81</u>	<u>\$ 2,878,133.17</u>	<u>\$ 2,762,760.77</u>
EXPENDITURES:				
Education	\$ 1,675,366.80	\$ -	\$ 1,675,366.80	\$ 1,603,418.56
Town Administration	191,282.80		191,282.80	220,365.37
Highways and Roads	478,468.51		478,468.51	561,176.99
Protection	52,172.41		52,172.41	51,632.38
Health and Sanitation	37,556.60		37,556.60	40,804.14
Unclassified	176,985.50		176,985.50	186,367.29
Special Assessments	179,491.31		179,491.31	172,167.18
Debt Service	60,208.85		60,208.85	60,209.23
Total Expenditures	<u>\$ 2,851,532.78</u>	<u>\$ -</u>	<u>\$ 2,851,532.78</u>	<u>\$ 2,896,141.14</u>
Excess of Revenues Over (Under) Expenditures	\$ 26,572.58	\$ 27.81	\$ 26,600.39	\$ (133,380.37)
Fund Balance, July 1	1,024,071.45	19,842.36	1,043,913.81	1,177,294.18
Fund Balance, June 30	<u>\$ 1,050,644.03</u>	<u>\$ 19,870.17</u>	<u>\$ 1,070,514.20</u>	<u>\$ 1,043,913.81</u>

TOWN OF DRESDEN
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017 TOTAL	2016 TOTAL
OPERATING REVENUES:		
Charges for Services	\$ 2,175.35	\$ 2,631.80
OPERATING EXPENSES:		
Salaries	\$ 22,919.10	\$ 23,016.57
Administrative Expense		2,000.00
Depreciation and Amortization	10,727.07	10,727.07
Insurance		2,000.00
Maintenance	2,314.26	3,777.07
Miscellaneous	342.00	441.00
Utilities	3,005.13	3,692.64
Office		20.00
Total Operating Expenses	\$ 39,307.56	\$ 45,674.35
Operating (Loss)	\$ (37,132.21)	\$ (43,042.55)
NON-OPERATING REVENUES:		
Investment Income	26,231.84	26,232.72
Change in Net Position	\$ (10,900.37)	\$ (16,809.83)
Net Position, July 1	770,899.42	787,709.25
Net Position, June 30	\$ 759,999.05	\$ 770,899.42

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND TYPE - ENTERPRISE - WATER DEPARTMENT
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017 TOTAL	2016 TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	\$ 2,175.35	\$ 2,631.80
Interest Income	26,231.84	26,232.72
Cash Paid to Vendors	(5,661.39)	(14,549.43)
Cash Paid to Employees	(14,274.62)	(21,457.64)
Net Cash Provided by (Used in) Operating Activities	\$ 8,471.18	\$ (7,142.55)
Cash Balance, July 1	85,252.52	92,395.07
Cash Balance, June 30	\$ 93,723.70	\$ 85,252.52

TOWN OF DRESDEN
STATEMENTS OF FIDUCIARY NET POSITION - AGENCY FUNDS
NONSPENDABLE TRUST FUNDS
JUNE 30, 2017 AND 2016

	2017	2016
ASSETS:		
Cash (Note B)	\$ 1,951.42	\$ 2,343.56
LIABILITIES:		
Due To General Fund	\$ 525.00	\$ 525.00
NET POSITION:		
Restricted for Principal	\$ 1,500.00	\$ 1,500.00
Restricted	(73.58)	318.56
Total Net Position	\$ 1,426.42	\$ 1,818.56
Total Liabilities and Net Position	\$ 1,951.42	\$ 2,343.56

Exhibit J

STATEMENTS OF CHANGES IN
FIDUCIARY NET POSITION - NONSPENDABLE TRUST FUNDS
CEMETERY TRUST FUNDS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
REVENUE:		
Interest	\$ 7.86	\$ 14.73
EXPENSE	400.00	
Change in Net Position	\$ (392.14)	\$ 14.73
Net Position, July 1	1,818.56	1,803.83
Net Position, June 30	\$ 1,426.42	\$ 1,818.56

Exhibit K

STATEMENTS OF CASH FLOWS
FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS
CEMETERY TRUST FUNDS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest Income	\$ 7.86	\$ 14.73
Expenses	(400.00)	
Net Cash Provided by (Used In) Operating Activities	\$ (392.14)	\$ 14.73
Cash Balance, July 1	2,343.56	2,328.83
Cash Balance, June 30	\$ 1,951.42	\$ 2,343.56

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Dresden was incorporated in 1794. The Town operates under a town meeting form of government.

In evaluating the Town of Dresden as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Dresden's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP are used by the Town as discussed below.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

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

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor 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) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

3. Proprietary Fund:

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

4. Capital Projects Funds:

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

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

b. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Investments:

Investments are stated at cost.

c. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 Years
Machinery and Equipment	5-10 Years
Improvements	10-20 Years
Other Infrastructure	10-50 Years

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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

5. Financial Statement Amounts (Cont'd)

d. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

e. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

f. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

g. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's Cemetery Perpetual Care Fund is classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The school budget carryforward amount and the fund balances of the Special Revenue Funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carryforward amounts (other than the school budget) and the fund balances in the Capital Projects Fund and the Cemetery Maintenance Fund are in this category.

Assigned fund balances are resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

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

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE B - CASH:

Cash

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year-end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing					
Accounts	\$ 1,147,638.63	\$ 1,226,686.65	\$ 910,244.32	\$ 316,442.33	\$

Deposits have been reported as follows:

Reported in Governmental Activities	\$ 1,050,230.33
Reported in Business-Type Activities	93,720.05
Reported in Fiduciary Funds	1,951.43
	<u>\$ 1,145,901.81</u>

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

TWC - Franchise Fee	\$ 1,981.99
State of Maine - Homestead	18,397.00
State of Maine - Veteran's	2,140.00
	<u>\$ 22,518.99</u>

Allowance for Uncollectible Accounts

An allowance for doubtful accounts is not considered necessary at December 31, 2017.

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE D - BONDS PAYABLE:

The following is a summary of bond transactions for the year ended June 30, 2017:

	PRINCIPAL BALANCE JULY 1, 2016	ADDITIONS	REDUCTIONS	PRINCIPAL BALANCE JUNE 30, 2017
Maine Municipal Bond Bank	\$ 885,090.00	\$	\$ 22,129.00	\$ 862,961.00

Long-Term Debt as of June 30, 2017 is as follows:

Maine Municipal Bond Bank:

This is a thirty year note with annual principal and interest payments of \$60,209.47 due November 1 of each year. Interest is at 5.5%. This note is for the construction of the Public Safety Building in the amount of \$1,000,000.00.

The annual requirements to amortize bonds payable as of June 30, 2017 are as follows:

FISCAL YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	\$ 22,576.00	\$ 37,632.80	\$ 60,208.80
2019	23,032.00	37,176.72	60,208.72
2020	23,498.00	36,711.42	60,209.42
2021	24,181.00	36,028.13	60,209.13
2022	25,326.00	34,883.35	60,209.35
2023-2027	149,802.00	56,310.32	206,112.32
2028-2032	194,964.00	6,419.86	201,383.86
2033-2037	232,676.00	4,261.34	236,937.34
2038-2042	166,906.00	324.63	167,230.63
Total	<u>\$ 862,961.00</u>	<u>\$ 249,748.57</u>	<u>\$ 1,112,709.57</u>

NOTE E - INVESTMENTS:

Investments are recorded at cost. On August 9, 1996, the Town purchased a thirty (30) year United States Treasury Note for \$391,516.25 with a face amount of \$388,000.00. The premium amount of \$3,516.25 is to be amortized over the life of the note. Amortization expense for the year ended June 30, 2017 was \$117.20. The intent of this purchase is to provide income for the future operation of the Dresden Water Department. Fair market value of the note is approximately \$532,302.63.

NOTE F - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE G - ASSIGNED FOR OTHER PURPOSES:

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

Town Administration	\$ 126,752.47
Highways and Roads	89,202.82
Protection	9,675.23
Unclassified	45,558.63
	<u>\$ 271,189.15</u>

NOTE H - DEFERRED REVENUE:

Deferred Revenue consists of the following:

Prepaid 2017-2018 Taxes	\$ 15,130.42
Suspense	10,105.74
	<u>\$ 25,236.16</u>

NOTE I - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied September 1, 2016 on the assessed value listed as of April 1, 2016 for all taxable real and personal property located in the Town. One half of the tax was due on October 1, 2016 and the remainder on April 1, 2017. Interest accrued at 7.00% commencing October 2, 2016 for the first half of tax due and again at April 2, 2017 on the balance due.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

NOTE J - INTERFUND RECEIVABLES AND PAYABLES:

Due To and Due From Other Funds consist of the following:

Due From Water Department To General Fund	\$ 8,608.00
Due From Capital Projects To General Fund	442.23
Due From Trust Funds To General Fund	525.00
	<u>\$ 9,575.23</u>

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE K - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2017:

	BALANCE JULY 1, 2016	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2017
Land	\$ 586,725.00	\$	\$	\$ 586,725.00
Buildings	1,560,909.37			1,560,909.37
Equipment	569,714.20	4,342.95		574,057.15
Vehicles	488,591.42			488,591.42
Infrastructure	830,955.20	123,934.93		954,890.13
	<u>\$ 4,036,895.19</u>	<u>\$ 128,277.88</u>	<u>\$</u>	<u>\$ 4,165,173.07</u>
Accumulated Depreciation	(1,970,904.27)	(129,868.26)		(2,100,772.53)
Net Property, Plant, and Equipment	<u>\$ 2,065,990.92</u>	<u>\$ (1,590.38)</u>	<u>\$</u>	<u>\$ 2,064,400.54</u>

Depreciation expense for the period totaled \$129,868.26. The breakdown of the depreciation in the accrual basis financial statements is \$10,744.38 to Town Administration, \$69,391.86 to Highways and Roads, \$37,754.44 to Protection, \$1,367.71 to Health and Sanitation, and \$10,609.87 to the Town Water Department.

NOTE L - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE M - INTEREST COST INCURRED:

During the current year the Town incurred interest costs totaling \$38,079.85, which was charged as an expense to the Public Safety Account.

NOTE N - OVERLAPPING DEBT:

The Town of Dresden is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County, for which the Town of Dresden would be proportionally responsible in the event the County defaulted, is approximately \$5,560,000.00 at December 31, 2016. The Town of Dresden's share would be 1.843% of the debt, or approximately \$102,470.00.

The Town of Dresden is a participant in Regional School Unit #2 (RSU #2) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #2, for which the Town of Dresden would be proportionally responsible in the event the school defaulted, is \$7,147,435.44 at June 30, 2017. The Town of Dresden's share would be 11.43% of the debt or approximately \$816,952.00.

TOWN OF DRESDEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE O - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES	VARIANCE
Abatements	\$	\$ 3,214.44	\$ (3,214.11)
Culvert Grant	\$	\$ 7,861.05	\$ (7,861.05)
Sand/Salt	\$ 30,000.00	\$ 45,362.13	\$ (15,362.13)
Donations	\$ 3,500.00	\$ 4,500.00	\$ (1,000.00)
Motor Vehicle Registration Fees	\$ 107,764.77	\$ 110,428.33	\$ (2,663.56)

The overdrafts are due to expenditures exceeding budgeted amounts and revenues not meeting anticipated levels. There was an overdraft in abatements which historically has not been appropriated but rather is funded from unappropriated surplus.

NOTE P - CONTRACT DISCLOSURE:

On July 13, 2015 the Town of Dresden entered into an agreement with Goodall Landscaping to plow town roads. The contract specifies payments of \$187,354.00 for 2015-2016, \$192,974.00 for 2016-2017, and \$198,763.00 for 2017-2018, for a total contract amount of \$579,091.00. The term of the contract is from October 15, 2015 to May 15, 2018.

On April 1, 2012 the Town of Dresden entered into an agreement with the Town of Richmond to share a Code Enforcement Officer. Under the agreement, the Town of Dresden will reimburse \$2,087.50 per quarter to the Town of Richmond and pro rata for any certification training and any equipment required. In return, the Town of Richmond's Code Enforcement Officer will dedicate an average of five hours twice a week administering and enforcing the Town of Dresden's applicable laws in his professional capacity.

NOTE Q - SUBSEQUENT EVENTS:

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

TOWN OF DRESDEN
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	\$ 2,180,550.12	\$ 2,168,548.10
State Revenue Sharing	72,000.00	72,000.00
Homestead Reimbursement	63,219.52	63,220.00
Excise Tax (Auto and Boat)	237,700.00	290,895.05
Town Administration		12,234.85
Protection		5,178.62
Highways and Roads		37,267.07
Interest	14,900.00	31,501.88
Unclassified	1,000.00	176,561.79
Transfer Station Tokens	20,000.00	20,698.00
Total Revenues	<u>\$ 2,589,369.64</u>	<u>\$ 2,878,105.36</u>
EXPENDITURES:		
Education	\$ 1,675,366.97	\$ 1,675,366.80
Town Administration	246,685.00	191,282.80
Highways and Roads	312,974.00	478,468.51
Protection	59,000.00	52,172.41
Health and Sanitation	45,100.00	37,556.60
Unclassified	30,000.00	176,985.50
Special Assessments	179,491.31	179,491.31
Debt Service	60,210.00	60,208.85
Total Expenditures	<u>\$ 2,608,827.28</u>	<u>\$ 2,851,532.78</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (19,457.64)</u>	<u>\$ 26,572.58</u>
Fund Balance, July 1, 2016	1,024,071.45	1,024,071.45
Fund Balance, June 30, 2017	<u><u>\$ 1,004,613.81</u></u>	<u><u>\$ 1,050,644.03</u></u>

TOWN OF DRESDEN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

Cash Balance, July 1, 2016			\$ 1,016,235.09
ADD: CASH RECEIPTS:			
Tax Collections:			
Current Year	\$ 2,059,738.11		
Prior Years	104,640.77		
Prepaid	<u>15,130.42</u>		
		\$ 2,179,509.30	
Excise Taxes		294,904.46	
Departmental		279,335.06	
Accounts Receivable		1,981.99	
State Revenue Sharing		77,172.40	
State Fees		2,140.00	
Homestead Reimbursement		63,220.00	
Water Department Receipts		<u>2,133.35</u>	
Total Cash Receipts			<u>2,900,396.56</u>
Total Cash Available			<u>\$ 3,916,631.65</u>
LESS: CASH DISBURSEMENTS:			
Departmental	\$ 2,844,261.38		
Accounts Payable	8,395.47		
Water Department	<u>34,071.90</u>		
Total Cash Disbursements			<u>2,886,728.75</u>
Cash Balance, June 30, 2017			<u><u>\$ 1,029,902.90</u></u>

TOWN OF DRESDEN
 STATEMENTS OF CHANGES IN UNAPPROPRIATED SURPLUS
 FOR THE YEAR ENDED JUNE 30, 2017

Unappropriated Surplus, July 1, 2016		\$	683,413.78
INCREASE:			
Operating Account Balances Lapsed (Net) (Schedule A-4)			173,781.86
Total Available		\$	<u>857,195.64</u>
DECREASE:			
Article 34, June 14 Town Meeting	\$	40,000.00	
Article 37, June 14 Town Meeting		20,000.00	
Article 45, June 14 Town Meeting		5,000.00	
Increase in Deferred Property Taxes		<u>12,740.76</u>	
			<u>77,740.76</u>
Unappropriated Surplus, June 30, 2017		\$	<u><u>779,454.88</u></u>

TOWN OF DRESDEN
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2017

	BALANCE FORWARD JULY 1, 2016	APPROPRIATION	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD JUNE 30, 2017
TOWN ADMINISTRATION:									
Building Maintenance	\$ -	\$ 8,000.00	\$ 226.90	\$ -	\$ 8,226.90	\$ 1,394.93	\$ -	\$ 6,831.97	\$ -
General Operations		50,000.00			50,000.00	43,635.49	218.04	6,146.47	
Insurance		20,000.00	1,181.00		21,181.00	19,841.30		1,339.70	
Legal	5,479.66	3,600.00			9,079.66	1,250.00			7,829.66
Town Officials		49,865.00			49,865.00	49,865.00		539.16	
Social Security		10,000.00			10,000.00	9,460.84		86.98	
Technology		7,500.00			7,500.00	7,413.02			
Fire Chiefs Salaries		6,300.00			6,300.00	6,300.00			
Administrative Assistant	4,558.58	38,400.00			42,958.58	38,529.75			4,428.83
Animal Control Officer		3,500.00	1,895.00		5,395.00	3,491.74	435.18	1,468.08	
Code Enforcement Officer		8,520.00	8,931.95		17,451.95	9,447.50		8,004.45	
Capital Improvement - Reserve	72,189.40				113,189.40				113,189.40
Capital Improvement - Old Town Hall	1,304.58	41,000.00			1,304.58				1,304.58
	\$ 83,532.22	\$ 246,685.00	\$ 12,234.85	\$ -	\$ 342,452.07	\$ 190,629.57	\$ 653.22	\$ 24,416.81	\$ 126,752.47
PROTECTION:									
Fire Department Operations	\$ -	\$ 30,500.00	\$ 190.00	\$ -	\$ 30,690.00	\$ 24,095.16	\$ 249.50	\$ 6,345.34	\$ -
Fire Equipment		13,000.00			13,000.00	10,339.13		2,660.87	
ATV Donations	675.23				675.23				675.23
Firemen Reimbursement		12,500.00			12,500.00	12,500.00			
Debt Service		60,210.00			60,210.00	60,208.85		1.15	
Ambulance	6,000.00	3,000.00	4,988.62		13,988.62	4,988.62			
	\$ 6,675.23	\$ 119,210.00	\$ 5,178.62	\$ -	\$ 131,063.85	\$ 112,131.76	\$ 249.50	\$ 9,007.36	\$ 9,000.00
HEALTH AND SANITATION:									
Solid Waste	\$ -	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00	\$ 9,224.55	\$ 839.06	\$ 3,936.39	\$ -
Recycling Center Salaries		24,000.00			24,000.00	20,574.47		3,425.53	
Recycling Operations		6,000.00			6,000.00	5,663.94	154.58	181.48	
Humane Society		1,100.00			1,100.00	1,100.00			
Transfer Station Token Sales			20,698.00		20,698.00		20,000.00	698.00	
	\$ -	\$ 45,100.00	\$ 20,698.00	\$ -	\$ 65,798.00	\$ 36,562.96	\$ 20,993.64	\$ 8,241.40	\$ -
HIGHWAYS AND ROADS:									
Culvert Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,861.05	\$ -	\$ -	\$ (7,861.05)
Town Roads	130,408.38	35,000.00	307.07		165,715.45	68,495.62	265.08		96,954.75
Snow Removal		202,974.00			202,974.00	195,831.12		7,142.88	
Sand/Salt		30,000.00			30,000.00	45,362.13		(15,362.13)	
Paving	78,802.63	45,000.00	36,960.00		160,762.63	160,653.51			109.12
	\$ 209,211.01	\$ 312,974.00	\$ 37,267.07	\$ -	\$ 559,452.08	\$ 478,203.43	\$ 265.08	\$ (8,219.25)	\$ 89,202.82
EDUCATION:									
Regional School Unit #2	\$ -	\$ 1,675,366.97	\$ -	\$ -	\$ 1,675,366.97	\$ 1,675,366.80	\$ -	\$ 0.17	\$ -

TOWN OF DRESDEN
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2017

	BALANCE FORWARD JULY 1, 2016	APPROPRIATION	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD JUNE 30, 2017
SPECIAL ASSESSMENTS:									
County Tax	\$ -	\$ 179,491.31	\$ -	\$ -	\$ 179,491.31	\$ 179,491.31	\$ -	\$ -	\$ -
Overlay	\$ -	45,542.36	\$ -	\$ -	45,542.36	45,542.36	-	45,542.36	-
		<u>\$ 225,033.67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225,033.67</u>	<u>\$ 179,491.31</u>	<u>\$ -</u>	<u>\$ 45,542.36</u>	<u>\$ -</u>
UNCLASSIFIED:									
Communicator	\$ -	\$ -	\$ 713.05	\$ -	\$ 713.05	\$ 713.00	\$ -	\$ 0.05	\$ -
Vital Statistics			192.80		192.80	103.60		89.20	
General Assistance	12,550.25	100.00	1,636.13		14,286.38	2,163.90	71.40		12,051.08
Veterans Graves	109.07	400.00			509.07	311.26			197.81
Cemeteries		10,500.00			10,500.00	10,500.00			
Snow Valley Riders			311.14		311.14	311.14			
Interest and Fees on Taxes			25,666.11	56.56	25,722.67	1,804.59	15,147.00	8,771.08	
Homestead Reimbursement				63,220.00	63,220.00		63,219.52	0.48	
Sale of Tax Acquired Property			19,411.13		19,411.13			19,411.13	
Miscellaneous			2,251.59		2,251.59	909.63	3,214.11	1,341.96	
Abatements								(3,214.11)	
Contingency		5,000.00			5,000.00			5,000.00	
Supplementals				3,952.85	3,952.85			3,952.85	
Donations		3,500.00			3,500.00	4,500.00		(1,000.00)	
Ancient Cemeteries	3,736.73				3,736.73	900.00			2,836.73
Planning Board	1,194.55		368.00		4,062.55	3,922.81			139.74
Recreation Commission	17,822.86	2,500.00	4,066.22	1,981.99	23,871.07	1,966.35			21,904.72
Excise Tax - Boats and Aircraft				2,389.30	2,389.30		1,700.00	689.30	
Town Clerk Fees			2,111.70		5,113.95	2,041.00			2,779.55
Investment Interest	3,002.25		5,779.21		5,779.21		1,900.00	3,879.21	
Excise Tax - Auto				288,505.75	288,505.75		236,000.00	52,505.75	
Tree Growth/Veterans Reimbursement			4,889.67	2,140.00	7,029.67		1,000.00	6,029.67	
Motor Vehicle Registration Fees			107,764.77		107,764.77		2,669.56	(2,663.56)	
Hunting/Fishing Licenses	2,573.50		28,795.00		31,368.50	107,758.77			5,399.00
Clancy Cemetery	250.00				250.00	25,969.50			250.00
Bridge Academy Library		8,000.00			8,000.00	8,000.00			
	<u>\$ 41,239.21</u>	<u>\$ 30,000.00</u>	<u>\$ 203,956.52</u>	<u>\$ 362,246.45</u>	<u>\$ 637,442.18</u>	<u>\$ 171,875.55</u>	<u>\$ 325,214.99</u>	<u>\$ 94,793.01</u>	<u>\$ 45,558.63</u>
	<u>\$ 340,657.67</u>	<u>\$ 2,654,369.64</u>	<u>\$ 279,335.06</u>	<u>\$ 362,246.45</u>	<u>\$ 3,636,608.82</u>	<u>\$ 2,844,261.38</u>	<u>\$ 347,376.43</u>	<u>\$ 173,781.86</u>	<u>\$ 271,189.15</u>

TOWN OF DRESDEN
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2017

VALUATION:		
Real Estate	\$ 123,290,829.00	
Personal Property	<u>604,064.00</u>	
Total		<u><u>\$ 123,894,893.00</u></u>
ASSESSMENT:		
Valuation x Rate (\$123,894,893.00 x .0176)	\$ 2,180,550.12	
Supplemental Taxes	<u>3,952.85</u>	
		\$ 2,184,502.97
COLLECTIONS AND CREDITS:		
Cash Collections	\$ 2,059,738.10	
Abatements	3,214.11	
Prepaid	11,667.68	
Tax Acquired Property	2,610.01	
Taxes to Lien	<u>105,580.10</u>	
Total Collections and Credits		<u>2,182,810.00</u>
2016-2017 Taxes Receivable		<u><u>\$ 1,692.97</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 2,180,550.12	
Excise Tax	237,700.00	
Homestead Reimbursement	63,219.52	
State Revenue Sharing	72,000.00	
Investment Income	1,900.00	
Veterans	1,000.00	
Solid Waste Fees	20,000.00	
Interest on Late Taxes	13,000.00	
Undesignated Fund Balance	<u>65,000.00</u>	
		\$ 2,654,369.64
REQUIREMENTS:		
Appropriations	\$ 2,429,335.97	
County Tax	<u>179,491.31</u>	
		<u>2,608,827.28</u>
Overlay		<u><u>\$ 45,542.36</u></u>

TOWN OF DRESDEN
RECONCILIATION OF TREASURER'S CASH BALANCE
JUNE 30, 2017

Camden National Bank		
Balance Per Bank Statement	\$ 566,997.73	
Less: Outstanding Checks	<u>(81,339.48)</u>	
Balance Per Books		\$ 485,658.25
Camden National Bank		
Balance Per Bank Statement		128,960.73
The First		
Balance Per Bank Statement		23,008.76
Kennebec Savings Bank		
Balance Per Bank Statement		197,041.95
TD Bank		
Balance Per Bank Statement		194,904.02
Petty Cash		200.00
Cash on Hand		129.19
		<u>\$ 1,029,902.90</u>

TOWN OF DRESDEN
STATEMENT OF TAXES RECEIVABLE
JUNE 30, 2017

Real Estate2016-2017

Eirman, Paul E.	\$ 2.82		
Matthews, Vicki Marie	465.33		

		\$	468.15
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2015-2016

Calista's Vista Homeowners Association	\$ 634.65		
Peterson, James	3,183.58		
Peterson, James B.	443.32		
Smith, Nancy M.	4,133.00		
Smith, Nancy M.	24.59		
Smith, Nancy M.	34.85		

			8,453.99
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Personal Property2016-2017

Christmas Cove, Inc.	\$ 93.28		
Connors, Scott	668.80		
McLoud, Jackson	66.30		
Murray, Joseph	86.24		
R. Lilly & Daughters	162.80		
Shaw, Jack A.	62.48		
Stewart, Janet A.	84.92		

			1,224.82
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2015-2016

Christmas Cove, Inc.	\$ 0.01		
Connors, Scott	649.80		
R. Lilly & Daughters	158.18		

			807.99
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2014-2015

Connors, Scott	\$ 663.00		
Northern Leasing Systems	19.09		
R. Lilly & Daughters	10.38		

			692.47
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2013-2014

Connors, Scott	\$ 630.00		
Dresden DWC, Inc.	137.63		

			767.63
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2012-2013

Connors, Scott	\$ 630.00		
Dresden DWC, Inc.	137.63		

			767.63
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2011-2012

Connors, Scott	\$ 588.00		
Dresden DWC, Inc.	128.45		

			716.45
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2010-2011

Dresden DWC, Inc.			33.53
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2007-2008

Peters, James			161.59
		\$	14,094.25

TOWN OF DRESDEN
TAX LIENS
JUNE 30, 2017

2016-2017

Allen-Robbins, Marie	\$ 221.14
Arsenault, James B., Sr.	892.04
Baker, Marilyn	3,350.46
Beasley Ammons, Life Estate, Prudence L.	4,776.71
Beasley, Heather B.	347.60
Beasley, Prudence L.	686.40
Beasley, Prudence L.	834.10
Beaulieu, James E.	589.97
Beaulieu, Janet B.	733.19
Beckwith, John, Dale, Susan	1,031.75
Boyd, Patrick	1,996.83
Bush, Michael C.	1,643.72
Calista's Vista Homeowners Assoc.	653.21
Call, Alice M.	317.95
Cate, Estate of Leon W. - Town of Dresden	17.69
Chapman, Florence M.	788.60
Chapman, Mamie G.	641.76
Chase, Jeffrey S. & Barbara J.	1,569.62
Cherkis, Steven S.	189.64
Chop Point Inc.	3,253.21
Chop Point Inc.	110.49
Collins, Amber L.	386.21
Connors, Scott A.	2,400.20
Cope, Christopher M. & Elizabeth J.	711.46
Corson, Rachel Chapman	637.75
Cromwell, Gary R. & Lauren C.	1,645.42
Crowley, Carol	222.46
Demara, Patricia D.	696.82
Drage, Michael	1,731.86
Drage, Nina	1,738.19
Duffy, Colleen	242.80
Dumont, Carol A.	89.94
Elvin, Peter W.	107.76
Emmons, Sally A.	708.68
Falton, Betty-May H., Revocable Trust	30.34
Field, Mark P.	628.25
Fitzpatrick, Raelene	1,105.60
Fitzpatrick, Raelene R.	488.40
Fitzsimmons, Tina M.	1,458.90
Fitzsimmons, Tina M.	1,131.86
French, Patricia A.	675.92
Graves, Kendra	441.95
Gray, Linda A.	79.20
Guerette, John & Sherry	654.29
Haley, Ronald S., Life Estate	1,030.51
Hamilton, Eva	427.86
Heflin, Michelle R.	425.66
Huber, Scott A.	3,152.33
Hurley, Brian	1,132.82
Hustus, Leo S.	2,815.87
Inchcombe, Sarah C.	357.39

TOWN OF DRESDEN
TAX LIENS
JUNE 30, 2017

2016-2017 (Cont'd)

James, Kevin	\$ 1,041.04
James, Kevin	1,231.12
James, Peter	1,129.97
Jones, Tyler R.	109.53
Kenney, Mark W.	79.78
Kimball, Kevin W. & Candace R.	3.40
Lajoie, Scott	1,071.15
Lemar, Reta Russell	137.84
Lewis, Kathryn H.	2,834.13
Lewis, Peter J.	739.08
Lewis, Peter J.	44.00
Miller, Heirs of Jessie	1,099.12
Moody, Donald E. & Linda L.	1,079.60
Moody, Karen	696.66
Moore, Nellie	663.26
Morton, Alan R.	1,057.53
Murray, Nate	427.35
Nationstar Mortgage LLC	1,109.00
Nylen, Esther	1,346.64
Olsen, James C.	822.80
Olson, Sandra	13.31
Paul, Michael	3,365.56
Peaslee, Dan & Amy	363.81
Peaslee, Jeffrey A.	344.10
Pepin, Camilla Joy	874.09
Perry, Marie	1,267.29
Peterson, James	3,188.66
Peterson, James B.	456.28
Pickering, James L.	3,145.44
Price, Bobby R. & Michelle E. Caron	1,394.47
Reinholdsten, Diane L. (Thibeault)	1,008.65
Rines, Kincaid L.	1,907.86
Robertson, Lura B.	1,545.47
Russell, Randal R.	410.17
Seigars, Gerald N., Jr.	314.39
Seigars, June C., Devises of Patricia Deer	411.84
Shea, Ryan Russell	210.72
Shockley, Terry L., Sr. & Sandra	540.53
Skillin, Jarod M.	529.24
Smith, Nancy M.	4,253.85
Smith, Nancy M.	25.31
Smith, Nancy M.	35.87
Spinney, David A., Jr.	4,549.65
Stewart, John M.	1,674.52
Towle, William	1,364.09
Trask, Walter, Jr.	387.94
Wentworth, Ronald N.	1,817.75
Woodward Trust, Gilbert L.	1,453.46
	\$ 105,580.10

TOWN OF DRESDEN
TAX LIENS
JUNE 30, 2017

2015-2016

Beasley, Ammons, Life Estate, Prudence L.	\$	4,726.51	
Beasley, Heather B.		337.73	
Beasley, Prudence L.		666.90	
Beasley, Prudence L.		810.40	
Beaulieu, James E.		658.71	
Beckwith, John, Dale & Susan		20.95	
Chapman, Florence M.		766.20	
Collins, Amber L.		375.24	
Connors, Scott A.		2,332.01	
Cope, Christopher M. & Elizabeth J.		181.12	
Corson, Rachel Chapman		619.64	
Crowley, Carol		216.14	
Drage, Michael		1,116.70	
Dumont, Carol A.		172.88	
Emmons, Sally A.		688.55	
Federal National Mortgage Association		142.93	
Field, Mark P.		610.40	
Fitzsimmons, Tina M.		1,099.70	
James, Kevin		1,011.47	
James, Kevin		1,196.15	
James, Peter		1,097.87	
Lewis, Kathryn H.		2,282.21	
Lewis, Peter J.		42.75	
Miller, Heirs of Jessie		401.49	
Moody, Karen		762.37	
Morton, Alan R.		225.44	
Murray, Nate		2.43	
Paul, Michael		3,355.45	
Pepin, Camilla Joy		424.62	
Pickering, James L.		2,820.96	
Rines, Kincaid L.		1,891.80	
Russell, Randal R.		398.52	
Seigars, Gerald N., Jr.		305.46	
Towle, William		1,410.84	
Trask, Walter, Jr.		268.57	
		<hr/>	
	\$		33,441.11

2014-2015

Beasley, Prudence	\$	24.94	
Calista's Vista Homeowner Association		559.93	
Peterson, James		3065.79	
Peterson, James		440.73	
		<hr/>	
			4,091.39

2013-2014

Beasley, Prudence	\$	22.01	
Kilcrease, Dana		500.33	
		<hr/>	
			522.34

2012-2013

Beasley, Prudence	\$	22.01	
Kilcrease, Dana		482.55	
		<hr/>	
			504.56

TOWN OF DRESDEN
TAX LIENS
JUNE 30, 2017

<u>2011-2012</u>		
Beasley, Prudence	\$	20.54
<u>2010-2011</u>		
Beasley, Prudence		20.85
<u>2009-2010</u>		
Beasley, Prudence		20.40
<u>2002-2003</u>		
Jacques, Maxim		896.25
<u>2001-2002</u>		
Conseco Financial		468.58
<u>2000-2001</u>		
Pepper, Keith	\$	305.00
Shuckley, Terry & Sandra		67.42
		<hr/>
		372.42
<u>1999-2000</u>		
Cote, Richard & Nancy	\$	88.66
Towle, William		20.11
		<hr/>
		108.77
<u>1998-1999</u>		
Paradis, Richard & Connie		364.75
	\$	<hr/>
		146,412.06
		<hr/>

TOWN OF DRESDEN
TAX ACQUIRED PROPERTY
JUNE 30, 2017

	TOTAL	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2010-2011	2009-2010	2008-2009	1999-2000	1998-1999	1997-1998	1996-1997
Abernethy, Tammy & Melvin	\$ 422.48	\$ -	246.03	176.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Demara, Patricia	1,520.58	-	762.52	758.06	-	-	-	-	-	-	-	-	-
Dewitt, Glen R. & Elizabeth	5,149.28	2,022.96	1,965.49	1,160.83	-	-	-	-	-	-	-	-	-
Hedlin, Michelle	413.56	-	413.56	-	-	-	-	-	-	565.25	-	-	-
James, George, Jr.	565.25	-	-	-	-	-	-	-	-	-	-	-	-
Kilcrease, Dana	1,724.46	587.05	570.37	567.04	-	-	-	-	-	-	-	-	-
Miete, Mike	582.20	-	582.20	-	-	-	-	-	-	-	-	-	-
Perry, Marie	4,652.19	-	1316.79	1309.09	1170.08	856.23	-	-	-	-	435.87	461.52	103.27
Robertson, Stanley	1,000.66	-	-	-	-	-	62.55	61.20	69.12	-	-	-	-
Seavery, Eric	192.87	-	-	-	-	-	333.60	-	-	-	-	-	-
Thomas, Glenn	333.60	\$ 2,610.01	\$ 5,856.96	\$ 3,971.47	\$ 1,170.08	\$ 856.23	\$ 396.15	\$ 61.20	\$ 69.12	\$ 565.25	\$ 435.87	\$ 461.52	\$ 103.27
	<u>\$ 16,557.13</u>												

TOWN OF DRESDEN
SUPPLEMENTALS AND ABATEMENTS
JUNE 30, 2017

SUPPLEMENTALS

<u>2016-2017</u>	\$ 2,317.60	
John Ottum	907.63	
Laura Jackson	727.62	
Eldertide LLC	<u>727.62</u>	
		<u>\$ 3,952.85</u>

ABATEMENTS

<u>2016-2017</u>		
George Labar	\$ 384.74	
Katie Sibley	264.00	
John Ottum	727.62	
David Brown	114.58	
Jane Fisher	455.84	
Jay Underwood	264.00	
Poverty Abatement	<u>692.88</u>	
		\$ 2,903.66
<u>2014-2015</u>		
Dana Perkins		310.45
		<u>\$ 3,214.11</u>

CAPITAL PROJECTS FUNDS
JUNE 30, 2017

Woodwards Environmental Fund:		
Balance, July 1, 2016	\$ 14,648.19	
Add: Interest	<u>22.62</u>	
Balance, June 30, 2017		\$ 14,670.81
Woodwards Fire Department Fund:		
Balance, July 1, 2016	\$ 5,194.17	
Add: Interest	<u>5.19</u>	
Balance, June 30, 2017		5,199.36
		<u>\$ 19,870.17</u>

CEMETERY TRUST FUND
JUNE 30, 2017

Abbie Cogswell Barker Trust:		
Balance, July 1, 2016	\$ 1,818.56	
Add: Interest	7.86	
Less: Withdrawals	<u>(400.00)</u>	
Balance, June 30, 2017		<u>\$ 1,426.42</u>