



The 135th Annual Report

TOWN OF BOOTHBAY HARBOR MAINE

Year Ending June 30, 2023

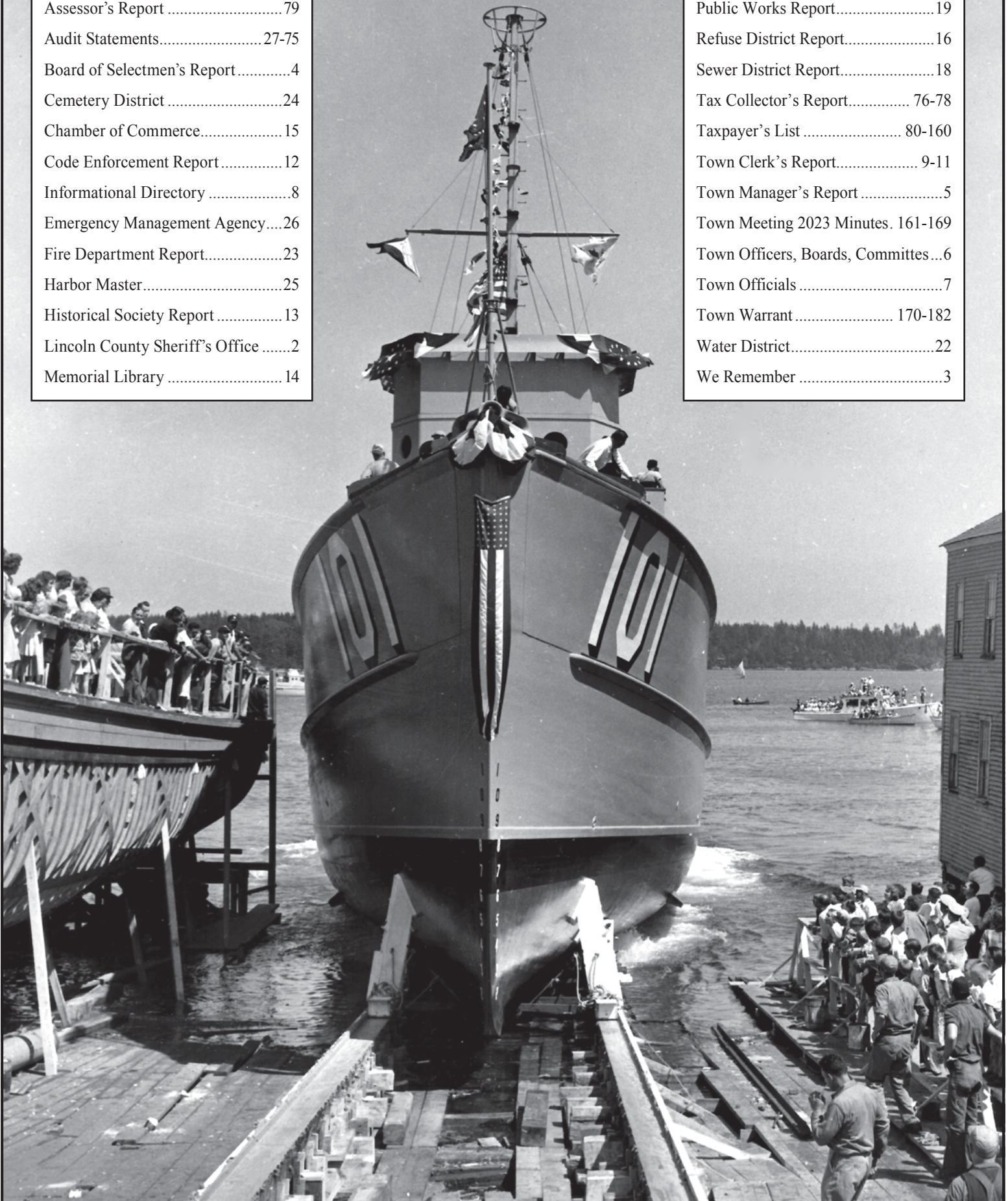


Table of Contents

Ambulance Service Report	17
Assessor's Report	79
Audit Statements.....	27-75
Board of Selectmen's Report.....	4
Cemetery District	24
Chamber of Commerce.....	15
Code Enforcement Report.....	12
Informational Directory	8
Emergency Management Agency....	26
Fire Department Report.....	23
Harbor Master.....	25
Historical Society Report	13
Lincoln County Sheriff's Office	2
Memorial Library	14

Table of Contents

Police Department Report.....	20-21
Public Works Report.....	19
Refuse District Report.....	16
Sewer District Report.....	18
Tax Collector's Report.....	76-78
Taxpayer's List	80-160
Town Clerk's Report.....	9-11
Town Manager's Report	5
Town Meeting 2023 Minutes.	161-169
Town Officers, Boards, Committes...	6
Town Officials	7
Town Warrant	170-182
Water District.....	22
We Remember	3



THE 135TH ANNUAL REPORT OF THE TOWN OFFICERS



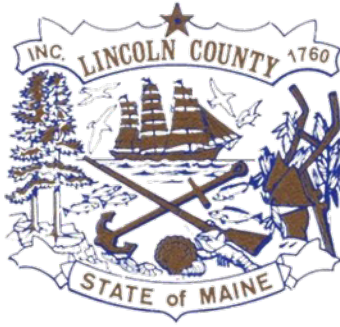
Top row left to right: Mark Osborn, Alyssa Allen, Mark Gimbel. Bottom row left to right: Vice Chair Kenneth Rayle, Chair Michael Tomko.

BOARD OF SELECTMEN 2023

TOWN OF BOOTHBAY HARBOR

Lincoln County Sheriff's Office
42 Bath Rd / P.O. Box 611
Wiscasset, ME 04578

(207) 882-7332 (207) 832-4000
(207) 563-3200 (207) 549-7072



Todd B. Brackett, Sheriff
Rand D. Maker, Chief Deputy

Administrative Division
(207) 882-6576

Correctional Services

2023 Annual Report

Greetings,

As I begin my twenty-second year I want to once again thank you for the opportunity to serve as the Lincoln County Sheriff. During my time in office, I have been privileged to find myself surrounded by men and women working hard every day to provide the best possible public safety services for each of you.

During the past several years some of my toughest challenges have been staffing during a period when greater accountability and transparency have been expected, while the interest in those seeking a career in public safety seems to have diminished.

Despite these challenges, I have worked hard with our County Commissioners to develop policies and practices to attract and retain employees to Lincoln County. I did this while being the first Sheriff in Maine to begin a Citizens Advisory Board with a goal of improving our transparency and providing valuable insight and opinions as we work to improve policy during a law enforcement accreditation process.

I am happy to report that I expect that in early 2024 the staffing level at the Sheriff's Office will have reached a point that will allow us to be more proactive with the public safety we provide without adding any additional positions to the budget.

Planning has begun to put in place a Deputy to provide dedicated traffic enforcement in areas of high crash and complaints. Traffic complaints are one of the most common concerns I hear in the community. I hope by assigning a Deputy to this position we can improve traffic safety and better respond to the concerns I have been hearing for many years.

Additionally, I hope to assign another Deputy to a position of Community Resource Deputy. This Deputy's primary focus will be building relationships with those vulnerable populations in Lincoln County that are at high risk or often subject to crime. I anticipate that by building relationships with these vulnerable populations (elderly, children, mentally ill, substance use disorder, domestic violence etc.) the Deputy can begin working on strategies to reduce crime and make our County a safer place to live.

I look forward to serving you again in 2024 and once again want to thank you for the opportunity to serve as your Sheriff.

Please reach out at any time if you have issues or concerns you wish to discuss.

Respectfully Submitted,

Sheriff Todd B. Brackett

Serving the citizens of Lincoln County since 1760.

We Remember

Stephen M. Rubicam

August 29, 1945 -April 23, 2023



Stephen “Steve” Rubicam spent his childhood split between the Arizona desert and coast of Maine; he would start and end his school years in West Boothbay Harbor at the two-room schoolhouse on Lakeview Road.

After earning his bachelor’s degree in government from the University of Arizona, photography became a passion and in 1970 he settled down full time with his wife Christine and started his photography business. Many photos have been published from the Boothbay Register to even the Wall Street Journal.

Steve served on the Board of Selectmen. He was an active member of the Boothbay Region Fish & Game Operation. His photography will be a lasting sight for generations to come.

Jerry Wayne Closson Jr. (“Wayne”)

January 5, 1962 - January 24, 2023

Wayne graduated from Boothbay Harbor in 1979 and received a degree in culinary arts from Southern Maine Vocational Technical Institute (now SMCC) in 1981.

He went on to start his own business-Wayne Closson Landscaping, which operated for over 30 years.

Wayne served on the Boothbay Harbor Fire Department and the Whale Park Committee. His giving nature was an inspiration to all who knew him. We thank Wayne for spending years helping us beautify our town.



Margaret J. Perritt

November 1, 1937 - November 7, 2022



Margaret was a gifted artist and teacher, as well as a driven community activist. After her husband Donnie passed in 2000, Margaret moved to Boothbay Harbor full-time, where she held adoring childhood memories.

Margaret was involved and motivated to better her home by fighting to preserve our history, prevent expansion of damaging developments, and growing the arts.

She was a founder of the Community Center, volunteer for many organizations, and served on the Boothbay Harbor Planning Board for 7 years. Margaret will be remembered for all she has given.

Board of Selectmen

To the Residents of Boothbay Harbor:

The members of your Select Board are honored to continue in service to the residents, business owners & guests of our town. During the previous year, we experienced many exciting changes. As we look forward, our goals remain the same: to provide exceptional service & dedication for a safe, welcoming, & prosperous community.

Our fiscal year began July 1, 2022, with the town in solid financial standing. Acting on the approved budget, the board moved forward to renovate the historic Boothbay Harbor Footbridge. New scenic overlooks, expanded bridge deck, increased public dockage, & aesthetic lighting truly make our Footbridge a destination for all. The conversion of streetlights to controllable LEDs will provide increased safety while reducing streetlight bills by up to 75 percent. Improvements in streets, sidewalks, & public safety equipment ensure our town will continue to shine throughout the coming years.

Working collaboratively with the Boothbay Select Board, our towns moved forward repealing the existing antiquated school charter & proposing an updated agreement for Maine State legislative approval. This ensures budget approval through a referendum vote for greater public participation while requiring monthly municipal school payments instead of an annual lump sum payment.

Honoring Boothbay Harbor residents & volunteer organizations comes easy in a town of such generosity & service. This year the Spirit of America award was presented to the Boothbay Harbor Fire Department with grateful thanks for years of service protecting our community. Paul Adams was celebrated with the 113-year tradition of the Boston Post Cane award, honoring our oldest resident.

Change is inevitable, as we accepted the retirement of beloved Police Chief Robert Hasch. His 28 years of leadership & service helped make our community a safe & inviting place for all. Too numerous to count, Chief Hasch's final contribution was to earn our police force's accreditation from the Maine Law Enforcement Program, highlighting our department's professionalism, excellence, & training.

Rising from the ranks, our new police chief Douglas Snyder, was an obvious choice with his enthusiastic leadership & local expertise. While law enforcement agencies throughout the country continue to experience recruitment and retention challenges, our town has focused on implementing creative measures to improve employee retention and maintain workforce levels for public safety.

In May of 2023, our Town meeting saw Mark Gimble & Mark Osborn elected to the Select Board as new members. Nearly all proposed budget warrants and ordinance amendments passed successfully, as the Board continued its commitment to strong and fair budgetary management.

The Board remains indebted to our Town staff for the exceptional service & the unwavering commitment they provide to our residents and visitors. Their professionalism & true sense of caring continues to make Boothbay Harbor the gem of the Mid Coast. As we enter a new fiscal year, our promise of sound financial management, strong municipal leadership, and respect for our heritage & traditions remains steadfast.

Respectfully submitted,
Your Board of Selectmen

Town Manager

2023 was a year filled with exciting projects throughout the town, all done with the determination and hard work of the skilled tradespeople that the Boothbay Region is so fortunate to have. Thank you to all those that made these projects possible, and for demonstrating how our community works together to improve where we call home.

Notably, the footbridge reconstruction effort was brought to fruition after years of planning and coordination with the final construction completed by Fuller Marine Services Inc., and their exceptional crew in June of 2023. The final product boasts wider pedestrian walkways, lookout areas for scenic enjoyment, and an upgraded infrastructure of stainless-steel horizontal balustrades and improved LED lighting, providing a safer and more pleasant experience for all. I want to express my gratitude to the Rowe family, whose continued efforts to keep the footbridge beautiful allow us to have the stunning landscaping and flowers that grace the bridge ends. The footbridge remains a source of immense pride for our community, and its amenities are sure to create cherished memories for generations to come.

Multiple sidewalks were replaced as part of a multi-year restoration project, taking up the brick pavers that had served well for many years and replacing them with new bricks. The task was accomplished by the skilled professionals of Fuller's Boothbay Region Landscaping, who expertly installed the new bricks to provide both aesthetic and safety benefits to pedestrians. The sidewalk restoration project is ongoing and will continue to make the town accessible to all who wish to explore. Additionally, we made considerable progress in upgrading our streets as part of a 5-year paving plan. Well-worn floats were replaced at our town-owned fish pier property. The fish pier continues to be a thriving location for our working waterfront, and the town will explore additional improvements to the pier and the infrastructure in the coming years. We also made changes to our lighting infrastructure, with the purchase of LED lighting, investing in the purchase of armature and lighting for electrical poles, and replacing the old lighting with energy-efficient LED lighting that not only has made it brighter and safer but will provide long-term savings for the community.

Lastly, the town saw many changes in its staffing, including the retirement of Police Chief Robert Hasch in August of 2022. His commendable service to the community will be remembered, and we extend our sincere appreciation to him. Officer Douglas Snyder was subsequently hired to replace him in February of 2023, and he has since overseen many staffing changes, emphasizing recruitment and retention to ensure a safe community. With the assistance of the Lincoln County Sheriff's Department, the town was able to maintain vigilance and safety while recruiting new officers. Chief Snyder has demonstrated excellent problem-solving abilities and great motivation in his leadership of the department, ensuring continued safety and security for all residents and visitors. The town also bade farewell to Patricia Fallon, long-time assistant tax collector and assistant treasurer, who retired in March. We thank her for her praiseworthy service and welcomed Emma Holmes, who had previously served as a part-time assistant, as her replacement. Sally Carroll was hired in June as an administrative assistant, further strengthening the town's commitment to providing excellent service to its taxpayers.

The town's constructive efforts in 2023 are a true testament to the community's dedication to improving, maintaining, and enhancing the beauty and safety of its community, making positive changes that will have lasting benefits for years to come.

I want to express my gratitude to the many volunteers, residents, visitors, and businesses who contribute to making our town so unique and special. It is an honor to serve this town, and I am grateful for the opportunity to be a part of it. I would also like to extend a heartfelt thank you to all the town employees and select board members for their unwavering commitment to providing outstanding municipal service.

Respectfully submitted,

Julia E. Latter, Town Manager



Town Manager Julia Latter

TOWN OF BOOTHBAY HARBOR

2022-2023 Town Officers, Boards, Committees

As of June 30, 2023

SELECTMEN AND OVERSEERS OF THE POOR	BOOTHBAY HARBOR SEWER DISTRICT	BOARD OF APPEALS
Alyssa Allen 2025	Russell Hoffman 2026	Rosemary Bourette 2025
Mark Gimbel 2026	Deryl Kipp 2025	Ronald Cohen (Resigned)
Mark Osborn 2026	James Stormont 2024	Kenneth Bradsell 2023
Kenneth Rayle, VC 2024		Lawrence Rebel 2024
Michael Tomko, Chair 2025		Wendy Wolf, Chair 2024
	TRUSTEES OF THE MEMORIAL LIBRARY	William Prince 2024
ASSESSOR	Leslie Bird 2024	Vacant - Alt. 1 2024
Robert J. Duplisea, Jr. 2023	Joan Chatterton 2023	Vacant - Alt. 2 2023
	Larry Colcord 2025	
Committee Members of the Boothbay-Boothbay Harbor CSD	Karen Jones 2024	PORT COMMITTEE
Jenessa Garrett 2026	Liana Kingsbury 2026	Frederick Farnham 2023
Stephanie Hawke 2024	Dale Lancaster 2025	Clive Farrin, Chair 2025
Margaret Lembo-Splaine 2025	Buzz Makarewicz 2024	Frank Fassett 2024
	Mary Peters 2025	Richard Lawrence 2025
Trustee of the Boothbay-Boothbay Harbor CSD	Rebecca Schoenthal 2025	Andrew Marvin 2025
	Desiree Scorgia 2023	Vacant - Alt. 1 2025
	Jill Kaplan Tupper 2024	Vacant - Alt. 2 2023
	Amy L. Wirtanen 2025	
Ron Campbell 2025	PLANNING BOARD	BOOTHBAY REGION REFUSE DISPOSAL DISTRICT
Darrell Gudroe 2026	Thomas Churchill, Chair 2024	Gary Farnham 2024
Steve Lorrain 2024	Lee Corbin 2025	Jay D. Warren 2025
	Jon Dunsford 2025	
TRUSTEES OF THE BOOTHBAY- BOOTHBAY HARBOR CEMETERY DISTRICT	William Hamblen 2023	SHELLFISH CONSERVATION COMMITTEE
Ralph Welch 2026	Margaret Perritt (Deceased)	Sean Gray 2024
(Resigned)	Thomas Minerich 2025	Douglas Perkins 2024
Susan Hochstein 2026	Merritt Blakeslee- Alt. 1 2025	Vacant 2024
Isabelle Lewis 2024	Ronald Cohen- Alt. 2 2023	
Patricia Minerich 2025		BOOTHBAY REGION WATER DISTRICT
	BUDGET COMMITTEE	Merritt R. Blakeslee 2025
	Leslie Bird 2023	Nelle Tharpe, At Large 2024
	William Hamblen 2025	David Tibbetts 2026
	Michael McKay (Resigned)	
	Alison Evans 2024	
	Patricia Minerich 2023	
	Margaret Splaine, Chair 2023	

2022-2023 Town Officials

As of June 30, 2023

<p>Town Manager, Tax Collector, Treasurer, Road Commissioner, Agent for Overseers of the Poor</p> <p>Julia E. Latter</p>	<p>Chief of Police, Constable</p> <p>Douglas Snyder Robert Hasch retired 11/4</p>	<p>Fire Chief, Fire Warden, Fire Inspector</p> <p>Nicholas Upham</p>
<p>Finance Officer, Deputy Tax Collector, Deputy Treasurer</p> <p>Kathleen Pearce</p>	<p>Police Sergeant, Constable</p> <p>Jacob Powers Patrick Higgins resigned 4/15</p>	<p>First Assistant Fire Chief, Deputy Fire Warden</p> <p>Glenn Tilton</p>
<p>Assistant Tax Collectors, Assistant Treasurers</p> <p>Michelle Farnham Emma Holmes Patricia Fallon retired 3/28</p>	<p>Police Officers</p> <p>Lawrence Brown Jennifer Gosselin resigned 4/3</p>	<p>Second Assistant Fire Chief, Deputy Fire Warden</p> <p>Nicholas Livingston</p>
<p>Town Clerk/Registrar of Voters</p> <p>Michelle Farnham</p>	<p>Reserve Police Officers</p> <p>John P. Braley Jared Mitkus Nicholas Upham</p>	<p>Fire Engineer/Deputy Fire Warden</p> <p>Nicholas Greenleaf</p>
<p>Deputy Town Clerk</p> <p>Emma Holmes Patricia Fallon retired 3/28</p>	<p>Harbor Master</p> <p>Robert Leavitt</p>	<p>Lieutenant/Training Officer</p> <p>Jesse Peters</p>
<p>Code Enforcement Officer, Building Inspector, Health Officer, Plumbing Inspector</p> <p>Geoff Smith</p>	<p>Deputy Harbor Master</p> <p>Kevin Voigt</p>	<p>Lieutenant/Safety Officer</p> <p>Sawyer Alley</p>
	<p>Assistant Harbor Master</p> <p>Frederick Farnham</p>	<p>Animal Control Officer</p> <p>Lincoln County Sherriff's Office</p>
	<p>Shellfish Conservation Warden</p> <p>Nicholas Upham</p>	<p>Regional Director of Emergency Management Agency</p> <p>David Cody</p>

Informational Directory

Municipal Meetings (Boothbay Harbor Municipal Building, 11 Howard Street)

Board of Selectmen

Second and fourth Monday of the month at 6:00 p.m.

Port Committee

First Tuesday of the month at 6:00 p.m.

Fire Department

First Wednesday of the month at 6:00 p.m.

Planning Board

Second Wednesday of the month at 6:00 p.m.

Emergency Numbers

Fire, Ambulance and Police calls: 911
Poison Control Center 1-800-442-6305

Non-Emergency Numbers

Police 207-633-2451
Ambulance 207-633-7711
Fire Chief 207-380-5635
Water District Office 207-633-4723
Sewer District Office 207-633-4663
Water Treatment Plant 207-633-6634
Public Works Department 207-633-2316
EMA Regional Director 978-815-0911
Boothbay Region Refuse District 207-633-5006
Town Office Main Number 207-633-3671; Fax 207-633-7712

The Town Office is open daily from Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m. To service our citizens better, re-registrations will be processed until closing time. However, new car registrations will not be processed after 4:15 p.m.

Visit the Town’s website at www.boothbayharbor.org to pay taxes, register boats and vehicles online or to access assessing, real estate, tax maps, tax bills and ordinance information. Also visit us on Facebook.

OBSERVED MUNICIPAL HOLIDAYS 2023-2024

Memorial Day	Monday	5/27/2024	Thanksgiving Holiday	Friday	11/29/2024
Juneteenth	Wednesday	6/19/2024	Christmas Eve Close (Noon)	Tuesday	12/24/2024
Windjammer Days Close (Noon)	Wednesday	6/26/2024	Christmas	Wednesday	12/25/2024
Independence Day	Thursday	7/4/2024	New Year’s Eve Close (Noon)	Tuesday	12/31/2024
Labor Day	Monday	9/2/2024	New Year’s Day	Wednesday	1/1/2025
Indigenous Peoples’ Day	Monday	10/14/2024	Martin Luther King, Jr. Day	Monday	1/20/2025
Veterans Day	Monday	11/11/2024	Presidents’ Day	Monday	2/17/2025
Thanksgiving Holiday	Thursday	11/28/2024	Patriots’ Day	Monday	4/21/2025

Holidays that fall on Saturday are observed on the preceding Friday and holidays that fall on Sunday are observed on the following Monday.

Town Clerk

The Town Clerk’s office is responsible for the recording and preservation of vital records such as births, marriages, and deaths in accordance with the State of Maine Office of Vital Records. All new Vital Records are accessed through the State of Maine Electronic Death Registration System (EDRS), Electronic Birth Registration System (EBRS), and Electronic Marriage Registration System (EMRS).

The Clerk’s office is also responsible for the vehicle and recreational vehicle registrations, issuing dog, hunting, and/or fishing, marriage, shellfish, and various business licenses. The responsibility of supervising all State and Municipal elections falls under the Clerk’s office as well. Elections are held in the Boothbay Harbor Fire Department, 11 Howard Street. If you are interested in learning how you can help with the elections, please contact me at the Town Office 633-3671 or mfarnham@boothbayharbor.org.

This past fiscal year the Town held the following elections:

Annual Town Meeting	May 5th - 6th
Rocky Channels School System Budget	March 28th
State Primary Election	May 25th
Boothbay-Boothbay Harbor Community School District Budget	January 23rd
State of Maine General Election	November 8th

Marriage Licenses: You will need to fill out marriage intention forms in front of the Town Clerk or a Notary Public. Both applicants must sign the official license in the presence of the Town Clerk before the license will be issued. If you are a Maine resident, you must file intentions in the municipality where at least one of you resides. Non-Maine residents may file intentions in any town or city in Maine.

Voter Registration: New residents may register to vote at any time during the year, even on election day. Proof of identity and residency are required at the time of registration.

Vehicle Registrations: Excise tax is required to be paid in the municipality you reside. Required documents you will need at the time of registration for ALL registrations are proof of insurance showing covered the day you are here to register and current mileage. New registrations (Dealer) Entire dealer packet and if brand new care you will need window sticker. New registrations (Private Sale/Previously Owned) Title for 1995 and newer filled out correctly on the back with the signature of sellers and buyers, A clear bill of sale with who the seller is and address, who the buyer is, date of sale, Make/Model/Vin # of Vehicle, and Current Mileage. If previously registered by you in another state – Prior state registration. Re-registrations must have prior year’s registration (If for some reason you have lost your registration you will need to know your current plate number).

Recreational Vehicle Registrations: For new-to-you registrations, please bring in a bill of sale listing the serial number, year, make, model, and purchase price. If previously registered in the State of Maine ME numbers are helpful. Sales tax will be collected at the time of registration unless purchased in Maine through a dealership. If purchased from a dealership, please bring proof of paid sales tax and bill of sale from the dealer. All boat registrations expire on December 31st and all recreational vehicles expire on June 30th.

The Town of Boothbay Harbor offers online registration renewals for vehicle, boat, ATV, and snowmobile registrations. For a link go to our website at www.boothbayharbor.org.

Town Clerk (cont.)

Dog Licenses: State law requires you to license your dog in the town of residence of the owner by December 31st of each year. Each dog six months of age or older or spending more than 10 days within the state must be licensed. Please bring proof of current rabies vaccination at the time of registration. If the dog is newly spayed or neutered, we will need to see the certificate from the Veterinarian. Dog licenses expire every year on December 31st, and a late fee of \$25 is imposed as of February 1st. This is a State of Maine law, not something the Town can waive.

Hunting & Fishing Licenses: Maine residents must be a resident for a least 3 months to obtain a resident license and new residents must provide proof of residency. For hunting licenses, Maine residents must provide proof of prior license or proof of completion of hunter’s safety course. Any non-resident is eligible to purchase a non-resident hunting license once proof of prior license or hunter safety course completion is provided.

LICENSES ISSUED (7/1/22-6/30/23)

ATV Registrations	33
Boat Registrations	498
Dog Licenses	261
Duplicate Boat Registrations	5
Hunting & Fishing	97
Shellfish – Recreational	27
Snowmobile Registrations	21
Special Amusement	16
Victualers	71



Town Clerk Michelle Farnham

Town Clerk (cont.)

Birth records are on file with the Clerk in the Maine city or town in which the birth occurred as well as in the town or city of residence of the mother. Marriage records are on file with the Clerk in the Maine city or town in which the marriage license was issued. Death records are on file with the Clerk in the Maine city or town in which the event occurred as well as in the Maine city or town of residence.

VITAL RECORDS					
7-1-2022-6/30/2023					
Births	9	6 Females 3 Males	Marriages	54	Oldest 70 and Youngest 22

For fiscal year ending June 30, 2023 we had 64 deaths, the oldest was 99 and the youngest was 37. 23 of our residents died in other Maine cities or towns, 12 of the recorded deaths were for residents of other Maine cities or towns, and 2 were from another state.

<u>NAME</u>	<u>AGE</u>	<u>DOD</u>	<u>NAME</u>	<u>AGE</u>	<u>DOD</u>
Christopher Sebastian Aleman	37	1/16	Suzanne Lewis Keene	85	10/9
Robert H. Baird Sr.	96	12/31	Thomas Anthony Kelley	94	3/4
Allen Joseph Barter	75	5/28	Patrick D. Kendley	91	8/8
Fred Elmer Bergquist	86	1/29	Caroline Taber Kiessling	82	8/13
Kellie Bigos	73	7/9	Margaret V. King	95	8/1
James A. Botti	77	8/3	Gloria D. Knapp	86	1/23
Marcia Ann Bradsell	78	12/13	Gregory L. Knapp	74	4/13
Norman F. Breitner	77	9/19	Richard Edward Leeman Jr.	61	5/12
Thurlow Carl Brewer	79	12/29	Gail Marcia Lewis	81	10/13
Jerry W. Closson Jr.	61	1/24	Cynthia L. Lockwood	76	7/2
Joe Wilbur Cowing	89	10/26	Shirley Ann Main	86	9/14
Kernan M. Cross	75	1/13	Penelope T. Matthews	75	9/12
Marilyn Mitchell Dickson	96	11/19	Carolyn Mayne	90	3/10
Wallace A. Dodge	76	3/12	James E. McIntyre	72	3/17
Marjorie D. Dombrowski	95	2/4	Bernard A. Meader Jr.	52	11/1
Thomas Alan Donahue	73	7/4	Julia W. Moore	67	3/7
David J. Ferrier	78	7/1	Mary Ann Morse	81	11/15
Ramona T. Gaudette	94	6/4	Jane Dowling Oakes	83	10/6
Mildred M. Genovesi	95	12/23	Barbara Anne Paquette	87	4/12
Pauline S. Gibson	96	9/10	Janice Hayford Perkins	96	8/30
Priscilla Gillespie	98	6/16	Margaret Jones Perritt	85	11/7
Gordon J. Goldsmith	71	1/9	Elizabeth Santa Peters	86	6/8
Joel H. Graham	89	7/23	Elizabeth Anne Reilly	91	5/25
Daren L. Graves II	74	6/1	Douglas McArthur Richards Sr.	78	8/22
Gordon E. Grinnell	88	11/25	Eugenia M. Shepard	95	3/1
Gary P. Guzzo	69	1/3	George W. Simpson Jr.	81	11/27
Dennis R. Hallinan	82	12/21	Donald Smith Jr.	94	10/11
Pieterella den Broeder Harris	86	9/9	Ashley S. Spear	70	8/31
Ann Sleight Harrison	82	12/23	Helen Matheny St. Clair	91	9/6
Lorretta M. Hauck	88	3/28	Grace S. Tellefsen	99	4/23
Eldon Reid Hodgdon	78	7/12	Sandra Ann Thibault	81	8/22
Joyce Johnston	95	11/26	Bani Witt	47	8/30

Respectfully Submitted,

Michelle Farnham
Town Clerk

Code Enforcement Officer

7/1/2022 – 6/30/2023 Code Enforcement Report

Building permits issued – 127

Approximate cost of construction - \$10,400,000

Plumbing permits issued – 54

Septic system permits issued – 16

Code Enforcement Projects Approved

Interior Alterations - 16

Decks - 10

Porches - 1

Sheds - 6

Garages/barns - 5

Demolition - 4

New dwelling units – 22

All others (marine work, structural repair, miscellaneous) – 63

Respectfully submitted,

Geoff Smith
Code Enforcement Officer



Code Enforcement Officer Geoff Smith

Boothbay Region Historical Society

During 2023, the funds voted by townspeople helped us to fulfill our purpose of preserving and increasing knowledge about our region's past.

We maintained regular year-round hours at the museum in Boothbay Harbor from 10 a.m. to 2 p.m. on Thursdays through Saturdays. We sent out two newsletters, monthly e-newsletters, and frequent postings on our active Facebook page. Utilizing Zoom, we hosted four speakers and provided videos of these programs. We held four successful fundraising events this year. In addition to our annual July bake sale and October cheese sale, we are grateful to the Harbor Theater for partnering with us to present an entertaining fundraising program featuring well-known photographers Bob Krist and Ben Williamson. We continued our Boothbay Region High School Scholarship of \$1000 for a high school senior and this spring 2023 were able to provide a second scholarship. Our criteria are academic excellence and financial need. Through generous fundraising, we are funding for 2024. We provided news items and articles on local history to the townspeople and others through the *Boothbay Register*. We are an active research facility, assisting people locally in their search for information on families, houses, vessels, and places. We also answer correspondence from people all over the country and abroad who have an interest in Boothbay region history, and when asked we help the town offices, local organizations, and businesses with research.

Two exhibits, "Captains and Vessels, 1800-1921" and "Celebrating the Schooner Bowdoin", were made possible by many volunteers who donated hours of their time to organize events, prepare exhibits, document new collections and artifacts, man the building, help maintain the property and organize other activities.

Our scanning project, which aims to digitally preserve images of the majority of the society's holdings, has made amazing progress scanning over 10,000 photos and the contents of hundreds of History and Family files. Beyond preservation, the goal of this project is to make these records accessible to the public through a dedicated in-house public computer and eventually on our website. This is being accomplished by dedicated volunteers who diligently review and scan photos and documents.

The sources of our income this year were donations by individuals and the towns, grants, membership dues, and sales of books, maps, papers, and photographs.

We continue to receive important donations to our collections and maintain a public museum and research center in the historic 1874 Elizabeth Reed House in Boothbay Harbor,

We thank the townspeople for their willingness to contribute to the preservation of local history.

Respectfully submitted,

Jane E. Johnston
Office Manager

Board of Trustees

Ruth Alley	John Morris
Charlie Bamberg	Julia O'Brien-Merrill
Wendy Bellows	Kathy Tibbetts
Merritt Blakeslee	Kay Wilder
Judy Eastwood	Dana Wilson
Sarah Giles	Skye Wood
Lucian Laurie	

Boothbay Harbor Memorial Library

Boothbay Harbor Memorial Library welcomed record attendance to our free community programs in 2023. **After school clubs** filled up quickly, and **“Girls Who Code”** continued in its second year. In the fall, we welcomed the **BRES Pre-K** for their own monthly storytime; the library also had Kimmy’s Kids & Little Critters daycares for **special toddler storytimes**. Two new **family-centered programs** were launched in response to community feedback: a monthly **Homeschool Connection** for homeschool families to socialize, gather, and share ideas; and a **Grandparents Group** (childcare provided) for grandparents who are primary caregivers of their grandchildren to meet, talk, and learn from each other. This year we collaborated with the **Town of Boothbay Harbor and Boothbay** to offer (what we hope to be) the first annual **“Touch-A-Truck”** program, where **138 participants of all ages** got to explore the ins and outs of the big trucks that power our communities like fire engines, police cars, dump trucks, plows, and even the Chamber’s Trolley. Thanks to staff, program volunteers, and a focus on community collaboration the library’s **program attendance increased to over 5,100 (up 66% from last year!)**

Target Age Served	Number of Programs	Attendance
Children 0-5	72	881
Children 6-11	106	1162
YA 12-18	30	123
Adults	102	784
All Ages	74	2225
TOTAL	384	5175

During our summertime work to support student learning and promote the joy of reading we issued **119 Summer Reading Passports**. Young readers wrote **158 book reviews**, logged **316 library visits, completed, 740 challenges**, and logged **1,040 hours** of reading! Reading incentives are provided by sponsors and champions of literacy: Bay Bowls, Coastal Maine Popcorn Co., Dolphin Mini Golf, Downeast Candies, Downeast Ice Cream Factory, Harbor Theater, Mister Smooth, Orne’s Candy Store, Seaside Lodge #144, The Ice Cream Hut, The Smiling Cow, Windward Sales Group, Boothbay House of Pizza. Alongside the free, year round programs, we’re of course still dishing out books, thousands of them! **Book circulation (real books) increased to 29,768**, (up from 27,509 in 2022; 23,777 in 2021, and 13,101 in 2020); and another **6,725 items** were borrowed digitally. **3,796 wireless sessions** were logged, **public computer usage doubled to 632**, and over **33,000 people** visited the library.

Respectfully Submitted,

Joanna M. Breen
 Executive Director
 Boothbay Harbor Memorial Library
BHML is a 501(c)(3) nonprofit organization.

PS: 2024 marks Boothbay Harbor Memorial Library’s 100th year of service at 4 Oak Street. Join us on July 11, 2024 to celebrate!



Boothbay Harbor Police Officers join Miss Jen for a special summer story time.

Boothbay Harbor Region Chamber of Commerce

Boothbay Harbor Region Chamber of Commerce The 2022-2023 Board: Jason Denby, Julie Roberts, Alyssa Allen, Michaela Bitterman, Charlie Bamberg, Joanna Breen, Tricia Campbell, Angelo DiGiulian, Clint Miller, Jaymes Shive, Abby Fessenden, Angela “Gigi” Frost, and Sarah Winchenbach. Julie Roberts served as Board President, Alyssa Allen, as vice president, Secretary Jason Denby, and Angelo DiGiulian as the new treasurer for 2023/2024. Cindy Mastrella is serving as member services coordinator; Ilene Vactor is the guest services coordinator; Kjirsten Flores is the Marketing Coordinator. Lisa Walby serves as the Chamber’s Administrative Director. The Chamber also benefits from many generous volunteers.

2023 showcased our sold-out events: the 10th Annual Claw Down Lobster Bite Competition, and Fishin’ for Fashion Show, held at The Shipyard in Boothbay Harbor. Both events not only celebrated the richness of our coastal resources but also promoted sustainable and responsible fishing practices. The Windjammer Days Street Parade was also organized by the Chamber of Commerce, with a record number of entries and despite the threat of showers, continued the tradition to the great enjoyment of gathered crowds. The Chamber’s social media presence was expanded this year, with a focus on sharing local business info, and glimpses into the scenes of everyday life in the region with photos and video. One post about putting up the pot buoy tree surpassed 159,000 views! Our Popular Monthly Newsletter went out to 8,500 subscribers, showcasing all the reasons why this is a wonderful place to play, shop, dine, stay, and live.

BoothbayHarbor.com was maintained with updated business listings, events, and job postings. It remains the #1 Google search result for the area and an excellent resource for visitors and residents. Our Business After-Hour events provided a platform for our local entrepreneurs and organizations to connect, share insights, and collaborate. The series facilitated the growth of our local economy and reinforced the sense of community among business owners. The Antique Trolley continued to be free to ride for residents and visitors alike. Thanks to the generous sponsorship of area businesses, we not only helped to preserve a piece of our town's history but also contributed to the region's vitality. We aim to make our downtown area more accessible and to encourage the use of public transportation, fostering a sense of community and reducing the environmental impact of individual car travel. We upgraded the tires, brakes, and windshield in 2023.

Our Boothbay Harbor Region Guide remained a hot commodity at visitor centers throughout New England. We distributed 25,000, through the Maine Office of Tourism, Maine Tourism Association, and Canada and individual office requests reaching all over the USA and UK. Even for longtime residents, the guide is a useful tool! In collaboration with Betty Maddocks, Boater Bags were distributed downtown with our Region Guide included, to the nautical travelers to our harbor. November and December were times to focus on fostering a sense of community, helping local businesses join in the celebration, to creating a warm and welcoming ambiance for holiday shoppers. We are especially grateful to the generous sponsors of our Boothbay Lights season. We were thrilled with the turnout and energy surrounding events like raising the Pot Buoy Tree, The Lighted Fire Truck Parade (featuring the Lewiston Police Chief), Santa & Friends, and an astounding 17 boats in the Lighted Boat Parade!

As we reflect on the past year, the Boothbay Harbor Region Chamber of Commerce remains committed to fostering a thriving, connected, and resilient community. With exciting plans for the future, including expanded events and increased support for local businesses, the Chamber is proud to be a driving force behind the tourism and business success of the region.

Respectfully submitted,

Your BHRCC team

Boothbay Region Refuse Disposal District

Thank you for your continued support. Without your help, we would not continue to have such a high recycling rate. Recycling helps to keep costs down.

We have worked really hard to keep our budget down without effecting services that you expect. Costs all around are up, we are no exception. Disposal rates are ever increasing. We were able to pre-buy fuel for our trucks along with the town of Boothbay, significantly reducing trucking cost.

We will always look for ways to better serve you!

The Board of Directors meet monthly on the second Thursday of every month at 5:00 PM, you are always welcome to attend.

Facility Hours: Monday through Saturday 8:00 AM to 4:00PM closed on Sundays

Mailing Address: PO Box 105, Boothbay, ME 04537

Phone: 207-633-5006

Email: www.boothbayrefuse.com

Respectfully submitted,

Steve Lewis
Operations Manager



Left to right back row: Tyler Balsdon, Scott Emerson, Robert Latter, William Johnson, Robert Ames, and David Manson. Front row left to right: Steven Lewis, David Brewer, Rena Smith, Jake Hodgdon and Steve Lewis.

Board of Directors:

- Rob Hopkins, Treasurer, Southport
- Kurt Crosby, Clerk, Edgecomb
- Jody Lewis, Chair, Boothbay
- Charles Cunningham, V. Chair, Boothbay
- Julia Latter, Boothbay Harbor
- JD Warren, Boothbay Harbor

BRRDD Staff:

- | | |
|--------------------------------|-------------------------|
| Steve Lewis, Manager | Steven Lewis, Attendant |
| William Johnson, Forman | David Manson, Attendant |
| Rena Smith, Attendant | Rob Latter, Driver |
| Tyler Balsdon, Driver | Rob Ames, Driver |
| Jake Hodgdon, Assistant forman | Sue Morgan, Bookkeeper |
| Shane Therien, Attendant | |

Boothbay Region Ambulance Service

We have some great updates for you from 2023!

After our Capital Campaign closed, we are happy to announce that we met, and exceeded the match generously donated by Paul and Giselaïne Coulombe! It was a great campaign and we are graciously thankful to everyone who donated!

We have also received two donations from the Schacknow Family Foundation. The first has funded 6 new intravenous infusion pumps that will replace the aging ones that we have, along with updating the technology within the pumps. These pumps are a vital piece of equipment that is needed when caring for acutely ill patients during transport. The second donation has funded 14 brand new AEDs that will be an integral part of a new program that BRAS has embarked on called PulsePoint Respond. This is an app-based program that alerts designated and trained people in the area of a cardiac arrest event. These designated individuals will have an AED with them on a full-time basis and will respond with their AED to initiate CPR and use of the AED if needed before EMS arrival. In cases like this, time is of the essence and every second counts. We are working with the State and are almost ready to launch this program and make history as THE VERY FIRST EMS AGENCY IN MAINE TO DO SO!!

All EMS agencies in Maine continue to compete for staffing due to a statewide shortage of certified personnel. B.R.A.S. continues our attempt to stay competitive during these times by having competitive salaries and increased benefit packages. This issue has generated tough financial situations for most agencies including B.R.A.S. Through salary increases and added benefits, we are happy to share that our retention rate has increased. We have worked hard to provide a stellar work environment, updated equipment, along with comparable wages and benefits to keep the great staff that we have. Along with retention, we have added to our full/part-time staffing to keep up with the ever-increasing need for emergency medical care.

We are happy to announce that B.R.A.S. has ordered a new ambulance to replace part of our aging fleet. Unfortunately, due to manufacturing backlogs and supply chain issues, we will not take delivery of that ambulance until 2025. This is not a problem specific to B.R.A.S., it is a nationwide and ongoing hurdle for all EMS agencies. We continue to hope for a resolution to come soon.

Our Community CPR program has been in full swing with high attendance. This is a free program for community members that we host here at our station. The more people that we can train in CPR, the safer the community is.

B.R.A.S. has brought on a new Medical Director. Dr. Nick Walter has joined us as our EMS Medical Director and he is also the EMS Liaison for Miles Hospital Emergency Room. After interviewing and vetting several candidates, we are more than confident that we have selected the best Medical Director to join us! Dr. Walter is a Board-Certified Emergency Physician who started his career in EMS, so he truly understands the inner workings of our industry.

Dr. Walter is very involved with our training and quality assurance and is playing an integral part in the PulsePoint Respond program. Dr. Walter has been received very well by our staff, as he has become a mentor to them through training and in-person call critique at the emergency room when the crews bring a patient in.

Rob Ham
President, Board of Directors

Dan Gardner
EMS Chief



Sewer District

I am pleased to offer this report (my last) on behalf of the Boothbay Harbor Sewer District. 2023 was a year with moderate levels of inflation, continued supply chain challenges, and the advent of new management. The district continues to work hard to ensure continued fiscal responsibility and provide excellent treatment and conveyance of wastewater.

2023 was a transitional year for the management of the district. Long-time superintendent Chris Higgins announced his retirement at the end of 2023. Nicholas DeGemmis II was hired to fill the superintendent's position. Mr. DeGemmis comes from Jacobs Engineering, a national engineering firm, and has extensive management, operational, and maintenance experience, and will be a great asset to the region.

The district continues to plan improvements in its treatment and collection systems. As in the past, the next several years will continue to be busy. The district is in year nine of its capital improvement plan. The planned improvements will include planning/funding for the evaluation of the existing rate structure/equity buy-in fees, and impact fees, the final two pump station control/SCADA panel upgrades, and the installation of odor control for the headworks area of the plant. This year's major improvements to your system and other accomplishments included the following:

- Installation of new upgraded pump station control panels and telemetry for PS 13 and PS 15.
- Completed the Phase B rehabilitation of the westside manholes.
- The district continues work on the complex sea wall project.
- The district sold the old jetting machine and purchased a new one.
- Replacement of all of the structural steel within the SBR treatment basins.
- Cleaning and inspection of the plant outfall pipe and diffusers.
- Tried new dewatering technology for district biosolids.

Polyfluoroalkyl substances (PFAS), also known as “forever chemicals” are still a major issue for the district going forward as disposal options are very limited and costs ever increasing. The district's existing sequencing batch reactors (SBRs) are not capable of treating these constituents to the low levels being discussed by MEDEP and EPA. If the District must treat any of these constituents, extensive treatment plant modifications could be required. The district will be facing more stringent permit requirements in our new wastewater discharge permit with the State of Maine. This new permit will include required testing and anticipated limits on nutrients, including nitrogen and phosphorus. The current treatment process is not capable of achieving the required removal rates necessary to meet the expected limits.

The District Trustees continue to lead the district through their strong work ethic, strong leadership style, and fiscal responsibility. Because of this leadership, the financial position of the district remains strong. The Board continues to research opportunities for increased efficiencies and expense reduction.

I would like to recognize the resilience of our employees and their dedication to serving the residents of the Boothbay region during these tough times. The district would not have been as successful as we were during these times without the support of the Board of Trustees, and the cooperation of the community. The district looks forward to continuing to serve the residents of the region as faithfully as possible, throughout whatever conditions the world may be in. In addition, the district continues its commitment to protecting the region's greatest resource, Boothbay Harbor, for all to enjoy.

Respectfully submitted,

Chris Higgins
Superintendent



From left: Nicholas DeGemmis, Julie Hoskeer, Adam Macy, Michael Hills, David Pratt.

Public Works

Winter was not much of an issue this year with only one large storm that brought around a foot of snow to the area. As winter continued, we dealt with a lot of small storms dropping between 3” to 6” of snow. The storms were far and few between. However, during the warm days snow and ice would melt and re-freeze during the night resulting in crews going out most mornings and sanding areas of ice on the roadways.

The department took possession of a 2023 International 5-yard dump truck to replace an older 2002 dump truck. The older dump truck became unsafe and was constantly having mechanical issues. The newer smaller 5-yard truck is below CDL requirements allowing the option of non-CDL holders to operate it.

Spring started early with warmer temperatures and decent weather. This allowed us to get an early start cleaning the winter sand. During the 3 summer months, the department worked on roadside cutting, ditching, and shouldering to help extend the life of the roads.

During the late spring and summer months we experienced several days of heavy rain requiring the department to monitor flood-prone areas and fix several washouts throughout the area.

The completed paving project this year was the resurfacing of Samoset Road. We tried something different and shimmed the road filling all the cracks and holes then used a chip seal to finish the road surface. Chip seal consists of laying liquid asphalt down on the roadway and then applying a small stone to the surface. The stone sticks to the liquid asphalt and when cured curates a solid surface. This method was around half the cost of conventional paving and should hold up well to the elements.

The public works department and I would like to thank the community, town manager, and select board for their continuing support.

Respectfully submitted,

Nicholas Upham

Public Works Foreman



Left to right top row: Eric Hyson (asst. foreman), Hunter Arsenault.

Left to right bottom row: Nick Livingston, Bruce Fabiano, Nick Upham (foreman), Jaden Arsenault.

Police Department

Full time Officers:
Chief Douglas Snyder
Sergeant Jacob Powers
Officer Zachary Barry
Administrative Assistant Diane Joyal

Reserve Officers:
Officer Larry Brown
Officer Nicholas Upham
Officer John Braley

As the new Chief, I want to express my gratitude to the community for their unwavering support and understanding of the challenges that our police department faces. I want to thank the town manager for allowing me to serve this community in a leadership role. I want to give a heartfelt thanks to my predecessor, Bob Hasch. He left me with big shoes to fill!

During the year, we faced a staffing issue like no other. I welcome and thank Seargent Jacob Powers and Officer Barry for their dedication and hard work. I would also like to thank reserve officers Brown and Upham for their countless hours of help.

A special thanks to all the generous donors who have continued to support us. The McAvoy Foundation is responsible for donating two state-of-the-art laptops for the police cruisers, and the Bayvile Association is accountable for their donation. We were able to outfit one officer with a bulletproof vest.

Lastly, I would like to thank the Lincoln County Sheriff's Office for assisting us throughout the year. A special thanks to Sergeant Dennison and Sergeant Hayden for their dedication and commitment to the town during this period of understaffing.

I encourage the community to come in and say hello. There are many new officers; let's welcome them to our great community and offer them our best wishes for their new careers. We look forward to the future and serving our community.

Respectfully Submitted,

Douglas Snyder
Chief of Police



Police Department (cont.)

Police responded to and initiated a total of 4044 calls in 2023 - Due to space constraints, this is only a partial list of calls;

- 406 Motor vehicle stops
- 107 Burglary alarms
- 26 Community policing calls
- 101 Motor Vehicle crash reports, plus 5 abandoned motor vehicles and 17 disabled motor vehicles
- 34 Theft / Forgery / Fraud investigations,
- 76 Calls of suspicious activity
- 17 Criminal Mischief complaints
- 23 Complaints of trespassing and 25 calls reporting unwanted subjects
- 4 Sex Offense investigations,
- 18 Calls involving Juvenile investigations
- 13 Calls involving Assaults (does not include Domestic Assaults)
- 22 Domestic disturbance calls with 8 arrests
- 35 Calls involving a person having mental distress 9 missing persons, and 2 LCRC
- 145 Calls involving police information
- 45 Parking problems and parking enforcement
- 18 Assists to other agencies
- 577 Property Check
- 20 Violations of Bail and Protective Orders
- 16 Cases of Threatening
- 5 Calls reporting fighting
- 29 Calls reporting harassment
- 134 Calls for Traffic Control
- 1 Warrant arrests
- 190 Welfare Checks
- 150 Citizen Assists
- 68 Animal Complaints
- 138 Calls for found or lost property
- 9 Inmate compliance checks
- 2 Death investigations
- 45 Loud Noise Complaints
- 27 Erratic Operation Complaints
- 137 Transports and Escorts
- 15 Pedestrian Checks
- 10 Attempts to locate individuals
- 2 Liquor Law violations
- 17 Traffic Hazards
- 38 Special Details
- 6 cases of littering
- 115 fire alarms and 34 other fire calls
- 594 Medical emergencies and 30 medical alarms

Boothbay Region Water District

2023 was a good year for the Boothbay Region Water District (i.e., *the district*), with the completion of several long-needed projects and a true return to normalcy post-Covid. Additionally, ever more intrusive, regulatory authorities both in Maine and on the federal level, began an onslaught of unprecedented rule and lawmaking of which the district spent significant resources in attempting to influence these barriers to operation and develop strategies for compliance. In short, 2023 was an eventful year.

During 2023 the district met all state and federal requirements regarding the treatment and delivery of the region’s water supply. Equally, the district was able to meet its capital maintenance goals, improving overall district operations. Capital improvement projects, efforts, and accomplishments were as follows:

Perform superior system maintenance resulting in an “unaccounted for” water loss rate of 9.8%, among the best in Maine.

Completed an 11,000-foot-high density polyethylene (HDPE) in the *East Side Road Water Main Looping Project* improving overall water service on Barters Island.

Continued construction on the \$4.4 million *Rt 96 Looping Project*, a project designed to connect East Boothbay to Boothbay Harbor, greatly enhancing fire flow to all towns, with 60% of the cost of the project already secured as grants.

Secured \$2,631,000.00 grant/loan funding to design and bid the *Filter Wastewater Recycling Project* which will allow the district to remove between 20MG from its sewer discharge annually and recycle that water into drinking water.

Secured \$3,800,000.00 in congressional discretionary spending to combat sea level rise in Southport.

Purchased a vacuum trailer to help the district dig all existing water services to comply with federal lead & copper regulations.

Continue to pursue grant funding for those that are in-process.

Completed three small seasonal water main extensions equaling 2,000 feet of new water main; and

Added 41 new customers.

In May, the voters of Boothbay re-elected Clerk, Kevin Anthony, and Boothbay Harbor re-elected David Tibbetts, both for a third term. In March, Southport re-elected Vice-Chairman, Smith Climo for his fourth term. The remaining board members included Chairman, Gerald “Gerry” Gamage (Southport), Treasurer Nell Tharpe (At-Large) Merritt Blakeslee (Boothbay Harbor), and Rep. Holly Stover (Boothbay).

Looking ahead to 2024, efforts include:

Continue to go all out in applying for available grant funding in this unprecedented era of incredible federal funding opportunities.

Begin the *Wastewater Recycling Project* at the Adams Pond Treatment Plant Complex.

Work on other projects is currently in the pipeline to completion.

Continued emphasis on leak detection, equipment maintenance, and unequaled performance through unmatched training and emphasis on the district's positive work culture.

The Boothbay Region Water District, Board of Trustees meet the 2nd & 4th Tuesday of every month at 6:00 p.m. during daylight savings time and 7:00 p.m. during standard time at the district administrative office located at 184 Adams Pond Road, Boothbay Maine. The board of trustees values the public’s opinion and encourages the public to attend. For further information concerning projects, minutes, and other pertinent information concerning the operation of the district, the public is invited to access the district’s web page at www.bbrwd.org.

Respectfully submitted,

Jonathan E. Ziegra
General Manager



Left to right: Jon Ziegra, Weston Alley, Shawn Simmons, John Orne, Troy Gauthier, Marcia Wilson, Hunter Arsenault, Sue Mello, Aaron Durgan, Trevor Morin. Missing from photo: Dale Harmon and Steve Reny.

Boothbay Harbor Fire Department

The Fire Department responded to several small calls for service during the spring storms with downed power lines and trees. Some of the lines were still live and required personnel to remain on the scene for CMP.

There was one structure fire reported in the area where a covered wood pile caught fire due to weed burning. The fire rapidly spread to the structure next to the wood pile igniting the exterior of the building. With the quick response from our department and surrounding area departments, we were able to extinguish the fire before it entered the interior of the building resulting in minimal damage. When using fire to burn weeds and brush around your home please make sure you burn far away from structures and that the fire is completely out before leaving the burn area.

More times than not weather events have knocked power out to the area more times than not and depending on the event it may take several days to get power restored. A lot of times people are not prepared for these outages and are not sure what to do. We would like to offer the public the option to sit down with a member of the department and help you come up with a pre-plan for what to do in the event of a prolonged outage. If you would like assistance with this, please feel free to call the fire department and we will schedule a time to meet with you.

For the 2023 year, the Fire Department responded to the following:

Alarms- 99	Accidents- 34
Structure fire-1	Brush Fire- 2
Mutual Aid- 7	Other (flooded basements, powerlines down, CO2 alarm)-32

The Fire Department is always looking for new members and this is a great way to help give back to the community. We are committed to keeping everyone safe and giving the best service to the Boothbay Harbor Region.

The Fire Department would like to thank the community, town manager, and select board for their continuing support.

Respectfully submitted,

Nicholas Upham
Fire Chief



Left to right: Hunter Arsenault, Sawyer Alley, Jesse Peters, Nick Livingston, Nick Upham, Glenn Tilton, Nick Greenleaf, Anna Christina, Rendall Jones.

Not Pictured: Bruce Fabiano, Eric Hyson, Matt Sledge, Aaron Durgan, Arthur Richardson.

Boothbay-Boothbay Harbor Cemetery District

Income

Town of Boothbay Harbor Appropriation—\$17,220.00
Town of Boothbay Appropriation—\$18,000.00
Interest & Dividends—\$25,498.18
Lot Sales—\$4,450.00
Gift from Mildred McEvoy Foundation—\$10,000.00

Received—\$75,168.18

Expenses

Contracted Services-Mowing—\$42,000.00
Maintenance—\$7,101.05
Supplies—\$855.72
Insurance—\$359.00
Water, Evergreen & Ocean View Cemeteries—\$1,040.00
Fees, Dues—\$350.00
Legal—\$325.00

Total Expenses—\$52,030.77

Special Accounts

Athene Annuity—\$450,061.33
E.S. Dunton Reserve—\$19,665.76
Lot Sales—\$30,888.67
Gamage Trust—\$21,527.29
Capital Improvement—\$14,311.24
Cash on Hand—\$15,145.76

\$551,600.05

The district had a busy year dealing with trees and debris across our eleven municipal cemeteries after several large storms. In addition to regular maintenance of mowing and trimming, we remediated a large area of grub infestation at Evergreen, Wylie and Ocean View. For 2024, we plan to continue the phased expansion at Evergreen and the fence extension at Oak Lawn. We were able to transfer investments into a new annuity garnering a significantly higher rate of return for the district's taxpayers which is reflected in our interest income line.

Isabelle Lewis stepped down as Secretary/Treasurer after over sixteen years of service. We thank her for her dedication and meticulous handling of our administrative matters.

Respectfully submitted,

Sara Fahnley, Chair
Patricia Minerich, Secretary/Treasurer
Howard Friant, Boothbay Harbor
Sue Hochstein, Boothbay Harbor
Bernard McPhee, Boothbay
Kim Pinkham, Boothbay

Harbor Master

I want to thank all the good people of Boothbay Harbor for your support this past year. It takes teamwork to manage the waters of Boothbay Harbor, and we appreciate all your help in keeping our waters safe throughout the year.

The 2023 boating season got off to a slow start with the fog that descended upon us early on. Once the fog began to dissipate, we experienced a dramatic increase in the amount of boat traffic from the past couple of years. More seasonal activity on the water is a welcoming sign for our local economy.

With this increase in boater activity, things can get quite hectic out there. Keeping boaters and shorefront properties safe becomes our top priority as the season swings into full gear.

Some of the ways we manage boater and property safety include;

- Daily town boundary run to see if there is anything out of place.

- Speed control operations in all our waters, with an emphasis on the Inner Harbor, Townsend Gut and the Isle of Springs.

- Coordinating our efforts including emergency response with the USCG, USCG Auxiliary, Marine Patrol, Boothbay Harbor Police, EMT Services, and commercial and recreational boaters.

- Assistance with boats that break free, break down or run aground.

- Retrieving fisherman's floats that get loose in rough weather.

- Floating wood removal, especially during full moon tides, avoiding propeller hits.

- Storm and emergency readiness announcements.

- Oil, gasoline, and over-board discharge tracking and reporting.

- Coordinating with Marine Mammals of Maine in protecting wildlife.

This year's improvements to the harbormaster program;

- Implementation of the Online Mooring system, making it convenient for mooring renewals.

- Expanding our daily service schedule for patrolling from 4 to 8 hours a day, 7 days a week.

- Coordination and communications with all local, state, and federal entities.

For the 2024 season, we will additionally focus on;

- Continuing to collect more boater and mooring information on the Online Mooring system.

- Ensuring that moorings can handle the added stress from these powerful storms, we will be enforcing the town requirement that mooring inspections be up to date.

- Making sure all moorings are properly identified so we can communicate quickly with a mooring owner if there are any problems, such as breakaway boats.

- Educating folks on the new 2024 State of Maine requirements for young boaters.

Once again, thank you for your ongoing support and we look forward to seeing you on the ocean for the 2024 season.

Rob Leavitt
Boothbay Harbor Harbormaster



Emergency Management Agency

Well, it seems another year has flown by. This year's weather has been unusual, much like the last few years. The entire mid-coast region experienced a wetter than normal summer. It ranked #2 of the wettest years in Portland. September saw Hurricane Lee cause power outages and trees down for most of Maine and Tropical storm Phillipe's effects were felt in October. December brought us the "Grinch Storm" the coast was spared but inland Maine lost power with strong winds and heavy rains. Damages in 5 counties were enough for a Presidential declaration bringing federal funds to the area.

The start of 2024 was no different and this time the coast and in particular Boothbay, Southport, and Boothbay Harbor were hit hard. The storm came with historic tides and millions of dollars of damage. FEMA sent pre-declaration teams to our towns to put together a case for federal monies to help towns put things back to pre-storm conditions. As of this writing, we are just waiting for the president to sign our declaration. The first responders, neighbors, and especially the employees of the public works departments worked tirelessly with contractors to get roadways back to a passable condition. This allowed people to feel safe knowing that police, fire, and ambulance providers could continue to provide service to all of our communities. A big thank you to everyone who assisted in this all-hands event.

If you are interested in climate change and how it is affecting our peninsula check out the new Boothbay Region Climate Action Team (BRCAT). For more information contact BRCAT at BRclimate@gmail.com or find them on [Facebook@Sunriseecologic](https://www.facebook.com/Sunriseecologic).

Respectfully submitted,

David W. Cody
Regional Emergency Management Director
dwcody1@gmail.com

TOWN OF BOOTHBAY HARBOR
TABLE OF CONTENTS
JUNE 30, 2023

Independent Auditors' Report

Management's Discussion and Analysis

General Purpose Financial Statements

Exhibits

Government-Wide Financial Statements

Statements of Net Position A

Statements of Activities B

Fund Financial Statements

Reconciliation of Total Governmental Fund Balances to Net Position
of Governmental Activities C

Reconciliation of the Statements of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statements of Activities D

Balance Sheets - Governmental Funds E

Statements of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds F

Statements of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund - Fish Pier G

Statements of Cash Flows - Proprietary Fund - Fish Pier H

Notes to Financial Statements

Supplemental Information

Schedules

Required Supplemental Information

Budgetary Comparison Schedule - General Fund A-1

Schedule of Town's Proportionate Share of Net Pension Liability A-2

Schedule of Town Contributions A-3

Other Supplementary Information

Statement of Cash Receipts and Disbursements B-1

Statement of Changes in Unappropriated Surplus B-2

Supplemental Information (Cont'd)

Schedules

Other Supplementary Information (Cont'd)

Statement of Departmental Operations	B-3
Valuation, Assessment, and Collections	B-4
Reconciliation of Treasurer's Cash Balance	B-5
Statement of Taxes Receivable	B-6
Taxes Receivable	B-7
Tax Liens	B-8
Capital Reserves	B-9

WILLIAM H. BREWER

Certified Public Accountant

858 Washington Street

P.O. Box 306

Bath, Maine 04530

(207) 443-9759

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Boothbay Harbor
Boothbay Harbor, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Boothbay Harbor, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Town of Boothbay Harbor's basic financial statements as listed in the Table of Contents.

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 Boothbay Harbor as of June 30, 2023 and 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Boothbay Harbor, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Boothbay Harbor's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Boothbay Harbor's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Boothbay Harbor's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and Schedules A-2 and A-3 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Boothbay Harbor's basic financial statements. The fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Bath, Maine

March 13, 2024



William H. Brewer

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis
June 30, 2023

The following is a discussion and analysis of the Town of Boothbay Harbor's financial activities and performance for the fiscal year ending June 30, 2023.

FINANCIAL AND DISCUSSION HIGHLIGHTS

- The Town's net position increased by \$569,526.50 (Exhibit B).
- General fund actual revenues exceeded expenditures by \$272,526.77 (Exhibit F).
- In business-type activities (i.e., Fish Pier Enterprise Fund), revenues increased by 0.70% from the previous year from \$51,799.77 to \$52,164.16. Operating expenses, which includes depreciation, increased by \$6,951.35 resulting in an operational gain of \$7,850.69 for the Fish Pier Enterprise Fund.
- Governmental revenues increased by \$615,274.51 from the previous year due to an increase in general government collections.
- Mil rate of 8.35 per thousand is a 4.5 per thousand decrease from last year. Assessed value of \$973,538,400.00 was listed as of April 1, 2022 was significantly higher than the \$611,677,380.00 in the prior year.

THIS REPORT

There are two basic financial statements: government-wide financial statements and fund financial statements. Government-wide financial statements present an overview of the overall government, measuring and reporting all of its assets, liabilities, expenses, and net gains and losses. It excludes fiduciary (or trust) fund types, and focuses on governmental and business-type activities. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when they are earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues and posted in the year in which they are levied. Grants are recognized as revenue as soon as the eligibility requirements have been met. Capital assets and long-term debt are recognized as assets and liabilities in the entity-wide financial statements.

Exhibits A and B (i.e. Statement of Net Position and Statement of Activities) are examples of government-wide financial statements. They report information on the change in net position of non-fiduciary activities of the Town as a whole, and demonstrate the degree to which expenses are offset by program revenues. Program revenues are derived directly from the program itself - they are charges to customers for services, and include any specific operating grant and contribution to the Town. The equity section of Exhibit A shows the amounts net invested in capital assets, as well as restricted and unrestricted. Assigned net position is restricted by creditors or imposed by law, whereas, unassigned net position is the residual amounts leftover.

Governmental fund financial statements are reported using the current financial resources measurement focus as well as the modified accrual basis of accounting. The fund financial statements start with Exhibit E. Revenues are recognized as soon as they become available and measurable. Revenues susceptible to accrual are property taxes, interest, and charges for service. They show greater financial detail than the government-wide statements, and tell us how the Town's governmental activities and services were financed during the year as well as what remains for future spending. Capital assets and long-term debt are not reported in the fund financial statements and fund balances are reported as either reserved or unreserved. The remaining statements (i.e. Exhibit G and H) provide financial information about the Town's business-type activities. The Fish Pier account is the Town's only proprietary fund.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2023

THE TOWN AS A WHOLE

Analysis of the Statement of Net Position and Statement of Activities

Our analysis of the Town as a whole begins with Exhibits A and B - the Statement of Net Position and Statement of Activities. Think of the Town as being divided into two kinds of activities: governmental activities and business-type activities. Governmental activities, which include basic services such as police, fire, public works, and general administration, are funded by taxes, intergovernmental funds, and miscellaneous revenues, while business-type activities are supported largely by user charges and fees to help cover the cost of repairs and maintenances and expansion. The Town's only business-type activity is the Fish Pier.

Condensed Statements of Net Position

	2023	2022
Assets:		
Current and Non-Current Assets	\$ 3,762,481.89	\$ 3,412,188.69
Capital Assets - Net of Accumulated Depreciation	6,628,229.08	5,143,095.41
Other Assets		548,452.63
Deferred Outflows of Resources	201,487.23	216,126.39
Total Assets	\$10,592,198.20	\$ 9,319,863.12
Liabilities:		
Current Liabilities	\$ 664,514.09	\$ 572,946.54
Noncurrent Liabilities	1,722,415.33	360,496.36
Total Liabilities	\$ 2,386,929.42	\$ 933,442.90
Deferred Inflows of Resources	\$ 97,642.00	\$ 856,170.63
Net Position:		
Net Invested in Capital Assets	\$ 4,985,034.12	\$ 4,689,781.95
Restricted for:		
Capital Purposes	395,057.50	303,510.83
Other Purposes	582,989.24	484,306.78
Unrestricted	2,144,545.92	2,052,650.03
Total Net Position	\$ 8,107,626.78	\$ 7,530,249.59
Total Liabilities and Net Position	\$10,592,198.20	\$ 9,319,863.12

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2023

The Condensed Statements of Revenues, Expenses, and Changes in Net Position are provided below as a summary for the fiscal years ended June 30, 2023 and 2022.

Condensed Statements of Activities

	2023	2022
Program Revenues:		
Charges for Services	\$ 590,593.45	\$ 779,291.23
Operating Grants and Contributions	13,000.00	12,665.00
Capital Grants and Contributions	390,507.00	
Total Program Revenues	\$ 994,100.45	\$ 791,956.23
General Revenues:		
Property Taxes	\$ 8,116,105.12	\$ 7,859,412.77
Homestead and BETE Reimbursement	58,247.00	57,127.00
Excise Taxes	506,681.84	500,467.03
Intergovernmental	173,000.00	135,000.00
Gain on Disposal of Assets	21,580.00	
Interest and Investment Earnings	106,559.99	(26,252.76)
Total General Revenues	\$ 8,982,173.95	\$ 8,525,754.04
Total Revenues	\$ 9,976,274.40	\$ 9,317,710.27
Expenses:		
Business-Type Activities	\$ 44,313.47	\$ 37,362.12
General Government	1,181,983.90	1,043,931.24
Health, Welfare, and Recreation	1,130,964.06	1,041,242.13
Public Works	963,796.73	508,929.13
Community School District	3,140,249.00	3,148,172.00
Special Assessments	1,289,600.64	1,225,275.32
Public Safety	1,408,785.79	1,755,719.83
Interest Expense	4,622.60	6,786.50
Capital Budget	234,581.02	64,726.30
Total Expenses	\$ 9,398,897.21	\$ 8,832,144.57
Change in Net Position	\$ 577,377.19	\$ 485,565.70
Net Position, July 1	7,530,249.59	7,044,683.89
Net Position, June 30	\$ 8,107,626.78	\$ 7,530,249.59

The Town's total net position (or difference between total assets and liabilities of all governmental activities) for the period ending June 30, 2023 was \$7,070,606.80. In contrast, the total net position for the prior period was \$6,501,080.32. The difference between the two periods is \$569,526.50. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2023 was \$1,037,019.98, while the net position for the same period last year was \$1,029,169.29, an increase of \$7,850.69. In both cases, the Town's equity position (or net worth) has changed moderately from the previous year. Management will monitor for any variance in accounting to ensure continued compliance and stewardship responsibility.

The Town's total net position, which includes anything that the Town owns of value, is \$8,107,626.78 compared to \$7,530,249.59 in 2022. This includes all cash, taxes receivable and liens, internal balances, and net capital assets for both governmental and business-type activities. Internal balances represent the balances owed between the governmental and business-type activities. The Town's total liabilities, which include all accounts payable, accrued expenses and interest, and long-term liabilities are \$2,386,929.42, of which \$153,422.21 of the long-term liabilities is due within one year (Exhibits A and B).

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2023

THE TOWN'S MOST SIGNIFICANT FUND: THE GENERAL FUND

Analysis of Fund Financial Statements

Our analysis of the Town's major funds begins with Exhibit F (or the Statement of Revenues, Expenditures, and Changes in Fund Balances). The fund financial statements provide detailed information on the flow and use of financial resources: they are the Town's most significant funds, with the general fund being the most important fund. It accounts for all resources not otherwise devoted to specific activities, and it finances most of our basic local government functions, such as general administration and police. The Town uses two kinds of funds - *governmental and proprietary* - with different accounting approaches.

Governmental funds: The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law are accounted for in this fund. Governmental funds use the modified accrual accounting method, and are reported separately from business-type activities, which rely on fees and charges for support. Revenues are recognized when they become available and measurable. Exhibit F provides a detailed short-term view of the Town's general government operations and the basic services it provides.

The relationship (or differences) between governmental activities and how that information is reported in the Statement of Net Position and the Statement of Activities is discussed in Exhibits A & B.

Proprietary funds: Proprietary fund financial statements include a statement of net position (or a balance sheet), a statement of revenues, expenses, and changes in net position (or fund equity) and a statement of cash flows. The balance sheet presents investments in net assets and unrestricted net position. The Fish Pier operation is reported as an enterprise fund, because it is supported largely by user fees and charges to help it cover the cost of repairs and maintenance. It runs on a fully self-supporting, independent basis, utilizing private-sector standards of accounting and financial reporting. Reporting for proprietary funds requires a cash flow statement (Exhibit H), which displays receipts and disbursements of cash. Recognition of all expenses is required for proprietary funds (Exhibit G) accounting for capital assets and their depreciation.

For the year ending 2023, governmental revenues increased by \$657,373.95 from the previous year. Governmental expenditures increased \$1,605,755.97 for the same period. In the current year \$1,282,566.69 was borrowed to fund the Footbridge Project. Revenues exceeded expenditures by \$364,147.44. The fund balance of the governmental funds is \$3,105,600.70, \$2,700,393.15 for general fund, \$395,057.50 for capital projects, and \$10,150.05 for the shellfish account. The unassigned fund balance of the general fund of \$2,092,468.96 is above the fund balance requirement established in May of 2004, which requires that the fund balance levels not be less than 8% of the general fund expenditures of that fiscal year.

The cost of all general fund expenditures for 2023 was \$10,825,204.21 compared to \$9,171,454.54 last year. The total amount that our taxpayers financed for these activities through property taxes was \$8,114,392.33 in comparison to \$7,858,525.77 in 2022. The tax collection rate of 99.15% was a decrease over last year's rate of 99.40%. The amount of uncollected taxes for the year ending 2023 was \$38,290.94 compared to the previous year of \$35,542.11. The Town established the dates that taxes were due and payable. The rate of interest was set at 4.00%, 2% lower than last year at 6.00%.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2023

Business-Type Activities

The Fish Pier revenues for the year ending 2023 were \$52,164.16 (Exhibit G), with operating expenses and depreciation of \$44,313.47 for an operational gain of \$7,850.69. In contrast, revenues for the previous year were \$51,799.77 with operating expenses and depreciation of \$37,362.12 for an operational gain of \$14,437.65. Net position at the beginning of the year was \$1,029,169.29. Net position at the end of the year was \$1,037,019.98.

GENERAL FUND BUDGETARY DISCUSSION

A budget is adopted for the General Fund only and not the Fish Pier, which is the Town's business-type activity. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Once adopted by the legislative body (or the Town Meeting), the level of control begins with the Town Meeting Warrant, in which expenditures may not exceed appropriations. The Town authorized the municipal officers to carry forward any unexpended account balance, provided that the account carried forward is used for the same purpose and to fund any expenditure exceeding budget from undesignated fund balance. If the undesignated fund balance of the general fund exceeds 8% for that fiscal year, the municipal officials may use the excess over 8% to reduce the tax commitment for the ensuing year. The municipal officials may also make emergency expenditures from the undesignated fund balance to meet an essential need to protect the public health, safety, or welfare. The expenditure for that essential need must be described in an agenda item that includes a precise statement of need and amount of funds required. Excluding normal professional services, contracts for purchases, supplies and capital improvements that are estimated to exceed \$5,000.00 in any fiscal year requires a formal written sealed bid process. The bid awards must be approved by municipal officers, who shall award to the lowest bidder, unless an award to another bidder is deemed by the municipal officers to be in the best interest of the Town.

For the year ending 2023, expenditures exceeded revenue by \$937,872.86 (Schedule A-1) and actual revenues exceeded budgeted revenues by \$705,861.11. The accounts exceeding their budgets are listed in Note H.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Finance Officer maintains a schedule of assets for GASB Statement No. 34. New property, buildings, or improvements other than furniture and equipment are maintained on this capital asset report. The Town uses the depreciation schedule as defined by GASB Statement No. 34 for its reporting.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2023

CAPITAL ASSET AND DEBT ADMINISTRATION (CONT'D)

Capital Assets (Cont'd)

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. As of June 30, 2023, the Town had \$5,778,602.46 in governmental capital assets.

Capital Assets at Year End:

	2023	2022
Land	\$ 1,497,863.00	\$ 1,497,863.00
Buildings	1,956,460.00	1,956,460.00
Improvements	3,618,487.80	2,267,419.14
Vehicles	1,890,217.96	1,714,534.95
Equipment	1,068,054.70	958,685.70
Total Capital Assets	\$10,031,083.46	\$ 8,394,962.79
Less: Accumulated Depreciation	(4,252,481.00)	(4,088,061.00)
Capital Assets Net of Accumulated Depreciation	\$ 5,778,602.46	\$ 4,306,901.79

Debt

The Town's long-term liability for the year ended June 30, 2023 was \$1,592,648.91 in governmental activities and \$50,545.63 in business-type activities. Long-term debt in governmental activities consists of a Refinance Note and the loan for the purchase of a loader and the loan for the footbridge capital project (Note I). The total notes payable for both governmental and business-type activities were \$1,643,194.54, of which \$153,422.21 was due within one year.

The State limits the amount of general obligation debt that towns can issue to 3% of the assessed value of all taxable property. The Town's outstanding general obligation debt is significantly below this \$29,206,152.00 state-imposed limit.

Other obligations include \$76,404.76 of accrued compensated absences (i.e., unused vacation pay and sick leave) reported on Exhibit A.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2023

CONCLUSION TO MD&A REPORT

The Town of Boothbay Harbor worked to complete the improvements to the Footbridge in the current year. To complete the \$1.3 Million project we borrowed funds. We also purchased a 2022 International Dump Truck for \$159,924.00. We worked on the Sidewalk Rehabilitation Project, purchased a grant funded boat for the pump out project for \$110K, and the \$28K exhaust system for the Fire Department was funded by a federal grant. In the current year we added additional parking kiosks at the Town's parking lots. This increased parking revenue significantly over the prior year and for what we budgeted for the year. We look forward to utilizing the additional revenue for future years.

We look forward to a successful 2023-2024 year, moving forward with planned capital projects and infrastructure upgrades including completing the Footbridge Project and continuing of the 5-year paving program.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Julia Latter, Town Manager, at The Town of Boothbay Harbor, 11 Howard Street, Boothbay Harbor, Maine 04538.

TOWN OF BOOTHBAY HARBOR

Exhibit A

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF NET POSITION
JUNE 30, 2023 AND 2022

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2023 TOTALS	2022 TOTALS
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	\$ 3,092,379.42	\$ -	\$ 3,092,379.42	\$ 2,819,645.39
Prepaid Expenses	18,084.20		18,084.20	28,515.54
Accounts Receivable	22,869.87		22,869.87	10,293.34
Taxes Receivable (Schedule B-7)	2,844.89		2,844.89	1,655.80
Tax Liens (Schedule B-8)	46,426.49		46,426.49	44,818.62
Due From Other Funds		238,148.68	238,148.68	255,790.35
Investments (Note F)	341,728.34		341,728.34	251,469.65
Total Current Assets	\$ 3,524,333.21	\$ 238,148.68	\$ 3,762,481.89	\$ 3,412,188.69
PROPERTY, PLANT, AND EQUIPMENT (NOTE G):				
Land	\$ 1,497,863.00	\$ 249,832.00	\$ 1,747,695.00	\$ 1,747,695.00
Buildings	1,956,460.00	534,176.42	2,490,636.42	2,490,636.42
Improvements	3,618,487.80	664,133.20	4,282,621.00	2,884,352.34
Vehicles	1,890,217.96		1,890,217.96	1,714,534.95
Equipment	1,068,054.70		1,068,054.70	958,685.70
Total Property, Plant, and Equipment	\$ 10,031,083.46	\$ 1,448,141.62	\$ 11,479,225.08	\$ 9,795,904.41
Less: Accumulated Depreciation	(4,252,481.00)	(598,515.00)	(4,850,996.00)	(4,652,809.00)
Net Property, Plant, and Equipment	\$ 5,778,602.46	\$ 849,626.62	\$ 6,628,229.08	\$ 5,143,095.41
OTHER ASSETS:				
Pension Asset (Note N)	\$ -	\$ -	\$ -	\$ 24,233.00
Leases Receivable				524,219.63
Total Other Assets	\$ -	\$ -	\$ -	\$ 548,452.63
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	\$ 201,487.23	\$ -	\$ 201,487.23	\$ 216,126.39
Total Assets and Deferred Outflows	\$ 9,504,422.90	\$ 1,087,775.30	\$ 10,592,198.20	\$ 9,319,863.12
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable (Note I)	\$ 141,320.36	\$ 12,101.85	\$ 153,422.21	\$ 92,816.68
Accounts Payable - Trade	80,710.15		80,710.15	81,378.85
Accrued Wages (Note J)	76,404.76		76,404.76	75,471.96
Deferred Tax Revenue (Note O)	9,700.07		9,700.07	10,631.81
Deferred Revenue	75,447.82		75,447.82	54,131.07
Accrued Interest	30,470.71	209.69	30,680.40	2,725.82
Due To Other Funds	238,148.68		238,148.68	255,790.35
Total Current Liabilities	\$ 652,202.55	\$ 12,311.54	\$ 664,514.09	\$ 572,946.54
LONG-TERM LIABILITIES:				
Pension Liability	\$ 232,643.00	\$ -	\$ 232,643.00	\$ -
Notes Payable - Net of Current Portion (Note I)	1,451,328.55	38,443.78	1,489,772.33	360,496.36
Total Long-Term Liabilities	\$ 1,683,971.55	\$ 38,443.78	\$ 1,722,415.33	\$ 360,496.36
Total Liabilities	\$ 2,336,174.10	\$ 50,755.32	\$ 2,386,929.42	\$ 933,442.90
DEFERRED INFLOWS OF RESOURCES:				
Related to Leases	\$ -	\$ -	\$ -	\$ 524,219.63
Related to Pensions	97,642.00		97,642.00	331,951.00
Total Deferred Inflows of Resources	\$ 97,642.00	\$ -	\$ 97,642.00	\$ 856,170.63
NET POSITION:				
Net Invested in Capital Assets	\$ 4,185,953.55	\$ 799,080.57	\$ 4,985,034.12	\$ 4,689,781.95
Restricted for:				
Capital Reserves	395,057.50		395,057.50	303,510.83
Other Purposes	582,989.24		582,989.24	484,306.78
Unrestricted	1,906,606.51	237,939.41	2,144,545.92	2,052,650.03
Total Net Position	\$ 7,070,606.80	\$ 1,037,019.98	\$ 8,107,626.78	\$ 7,530,249.59
Total Liabilities, Deferred Inflows, and Net Position	\$ 9,504,422.90	\$ 1,087,775.30	\$ 10,592,198.20	\$ 9,319,863.12

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION			
	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2023 TOTALS	2022 TOTALS
Primary Government:							
Governmental Activities:							
General Government	\$ 1,181,983.90	\$ -	\$ -	\$ (711,718.61)	\$ -	\$ (711,718.61)	\$ (379,038.62)
Health, Welfare, and Recreation	1,130,964.06			(1,118,077.88)		(1,118,077.88)	(1,013,802.13)
Public Works	963,796.73	13,000.00		(950,796.73)		(950,796.73)	(496,264.13)
Community School District	3,140,249.00			(3,140,249.00)		(3,140,249.00)	(3,148,172.00)
Special Assessments	1,289,600.64			(1,286,900.64)		(1,286,900.64)	(1,222,573.32)
Public Safety	1,408,785.79			(1,356,207.97)		(1,356,207.97)	(1,723,260.99)
Interest Expense	4,622.60			(4,622.60)		(4,622.60)	(6,786.50)
Capital Budget	234,581.02			(234,581.02)		(234,581.02)	(64,726.30)
Capital Grants		390,507.00		390,507.00		390,507.00	
Total Governmental Activities	\$ 9,354,583.74	\$ 13,000.00	\$ 390,507.00	\$ (8,412,647.45)	\$ -	\$ (8,412,647.45)	\$ (8,054,625.99)
Business-Type Activities:							
Fish Pier	44,313.47				7,850.69	7,850.69	14,437.65
Total Primary Government	\$ 9,398,897.21	\$ 13,000.00	\$ 390,507.00	\$ (8,412,647.45)	\$ 7,850.69	\$ (8,404,796.76)	\$ (8,040,188.34)
General Revenues:							
Taxes:							
Property Taxes				\$ 8,116,105.12	\$ -	\$ 8,116,105.12	\$ 7,859,412.77
Homestead and BETE Reimbursement				58,247.00		58,247.00	57,127.00
Excise Taxes				506,681.84		506,681.84	500,467.03
Intergovernmental				173,000.00		173,000.00	135,000.00
Gain on Disposal of Assets				21,580.00		21,580.00	
Interest and Investment Earnings				106,559.99		106,559.99	(26,252.76)
Total General Revenues				\$ 8,982,173.95	\$ -	\$ 8,982,173.95	\$ 8,525,754.04
Changes in Net Position				\$ 569,526.50	\$ 7,850.69	\$ 577,377.19	\$ 485,565.70
Net Position, July 1				6,501,080.30	1,029,169.29	7,530,249.59	7,044,683.89
Net Position, June 30				\$ 7,070,606.80	\$ 1,037,019.98	\$ 8,107,626.78	\$ 7,530,249.59

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Reserves	\$ 395,057.50	\$ 303,510.83
Other Purposes (Schedule B-3)	599,990.04	474,230.73
Unrestricted (Schedule B-2)	2,100,403.11	1,953,635.65
Special Revenue	10,150.05	10,076.05
 Total Governmental Fund Balances	 \$ 3,105,600.70	 \$ 2,741,453.26
 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.	5,778,602.46	4,306,901.79
Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.	201,487.23	216,126.39
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(1,592,648.91)	(390,919.62)
Compensated absences are accrued when earned, not when paid and are reported in the funds.	(76,404.76)	(75,471.96)
Accrued interest expense for notes payable are not reported in the funds.	(30,470.71)	(2,304.56)
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(232,643.00)	24,233.00
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 assessed.	14,725.79	13,013.00
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(97,642.00)	(331,951.00)
 Net Position of Governmental Activities (Exhibit A)	 \$ 7,070,606.80	 \$ 6,501,080.30

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
 RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 364,147.44	\$ 187,990.77
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	1,471,700.67	296,627.53
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	80,837.40	80,178.93
In the governmental funds loan proceeds are recorded as revenue and in the Statements of Net Position it increases liabilities.	(1,282,566.69)	(158,028.00)
The change in accrual for compensated absences is not recorded in the governmental fund statements.	(932.80)	19,546.14
The change in accrual for interest is not recorded in the governmental fund statements.	(28,166.15)	565.25
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	(37,206.16)	43,360.43
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.	1,712.79	887.00
Changes in Net Position of Governmental Activities	\$ 569,526.50	\$ 471,128.05

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR

Exhibit E

TOWN OF BOOTHBAY HARBOR
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2023 AND 2022

	GOVERNMENTAL FUND TYPES				
	MAJOR		NON-MAJOR		
	GENERAL	CAPITAL RESERVES	SPECIAL REVENUE SHELLFISH	2023 TOTALS	2022 TOTALS
ASSETS:					
Cash (Note B)	\$ 3,032,199.51	\$ 60,179.91	\$ -	\$ 3,092,379.42	\$ 2,819,645.39
Taxes Receivable (Schedule B-7)	2,844.89			2,844.89	1,655.80
Tax Liens (Schedule B-8)	46,426.49			46,426.49	44,818.62
Accounts Receivable	22,869.87			22,869.87	10,293.34
Investments		341,728.34		341,728.34	251,469.65
Due From Other Funds	6,850.75		10,150.05	17,000.80	10,076.05
Prepaid Expenses	18,084.20			18,084.20	28,515.54
Total Assets	<u>\$ 3,129,275.71</u>	<u>\$ 401,908.25</u>	<u>\$ 10,150.05</u>	<u>\$ 3,541,334.01</u>	<u>\$ 3,166,474.39</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 80,710.15	\$ -	\$ -	\$ 80,710.15	\$ 81,378.85
Due To Other Funds	248,298.73	6,850.75		255,149.48	265,866.40
Total Liabilities	<u>\$ 329,008.88</u>	<u>\$ 6,850.75</u>	<u>\$ -</u>	<u>\$ 335,859.63</u>	<u>\$ 347,245.25</u>
Deferred Inflows:					
Deferred Tax Revenue (Note D)	\$ 24,425.86	\$ -	\$ -	\$ 24,425.86	\$ 23,644.81
Deferred Revenue	75,447.82			75,447.82	54,131.07
Total Deferred Inflows	<u>\$ 99,873.68</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,873.68</u>	<u>\$ 77,775.88</u>
Fund Balance:					
Nonspendable	\$ 18,084.20	\$ -	\$ -	\$ 18,084.20	\$ 28,515.54
Committed for Capital Reserves		395,057.50		395,057.50	303,510.83
Assigned for Other Purposes	599,990.04			599,990.04	474,230.73
Unassigned	2,082,318.91		10,150.05	2,092,468.96	1,935,196.16
Total Fund Balance	<u>\$ 2,700,393.15</u>	<u>\$ 395,057.50</u>	<u>\$ 10,150.05</u>	<u>\$ 3,105,600.70</u>	<u>\$ 2,741,453.26</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 3,129,275.71</u>	<u>\$ 401,908.25</u>	<u>\$ 10,150.05</u>	<u>\$ 3,541,334.01</u>	<u>\$ 3,166,474.39</u>

The accompanying notes are an integral part of the financial statements

2023 ANNUAL REPORT

Exhibit F

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	GOVERNMENTAL FUNDS				
	MAJOR		NON-MAJOR		
	GENERAL	CAPITAL RESERVES	REVENUE SHELLFISH	SPECIAL	
				2023 TOTALS	2022 TOTALS
REVENUES:					
State Revenue Sharing	\$ 173,000.00	\$ -	\$ -	\$ 173,000.00	\$ 135,000.00
Homestead Reimbursement	54,771.00			54,771.00	55,856.00
BETE Reimbursement	3,476.00			3,476.00	1,271.00
Property Taxes	8,114,392.33			8,114,392.33	7,858,525.77
Excise Tax (Auto and Boat)	506,681.84			506,681.84	500,467.03
General Government	491,845.29			491,845.29	664,892.62
Health, Welfare, and Recreation	2,062.18	7,000.00	3,824.00	12,886.18	27,440.00
Interest and Debt Service	95,317.92	11,242.07		106,559.99	(26,252.76)
Special Assessments	2,700.00			2,700.00	2,700.00
Public Safety	52,577.82			52,577.82	32,458.84
Public Works		13,000.00		13,000.00	
Capital Grants	390,507.00			390,507.00	12,665.00
Total Revenues	\$ 9,887,331.38	\$ 31,242.07	\$ 3,824.00	\$ 9,922,397.45	\$ 9,265,023.50
EXPENDITURES:					
Education	\$ 3,140,249.00	\$ -	\$ -	\$ 3,140,249.00	\$ 3,148,172.00
General Government	1,110,787.31			1,110,787.31	1,046,213.80
Public Works	746,145.55	1,362.46		747,508.01	649,837.40
Public Safety	1,771,303.99			1,771,303.99	1,829,858.35
Health, Welfare, and Recreation	1,119,217.06	10,500.00	3,750.00	1,133,467.06	1,025,984.13
Bayville/Isle of Springs Assessments	104,535.81			104,535.81	112,183.99
Special Assessments - County Tax	1,129,051.83			1,129,051.83	1,056,706.34
Special Assessments - Other	56,013.00			56,013.00	56,384.99
Debt Service	85,460.00			85,460.00	86,965.43
Capital Budget	1,562,440.69			1,562,440.69	222,754.30
Total Expenditures	\$ 10,825,204.24	\$ 11,862.46	\$ 3,750.00	\$ 10,840,816.70	\$ 9,235,060.73
Excess of Revenues Over (Under) Expenditures	\$ (937,872.86)	\$ 19,379.61	\$ 74.00	\$ (918,419.25)	\$ 29,962.77
OTHER FINANCING SOURCES (USES):					
Loan Proceeds	\$ 1,282,566.69	\$ -	\$ -	\$ 1,282,566.69	\$ 158,028.00
Operating Transfers - In	102,332.94	174,500.00		276,832.94	322,636.76
Operating Transfers - Out	(174,500.00)	(102,332.94)		(276,832.94)	(322,636.76)
Total Other Financing Sources (Uses)	\$ 1,210,399.63	\$ 72,167.06	\$ -	\$ 1,282,566.69	\$ 158,028.00
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 272,526.77	\$ 91,546.67	\$ 74.00	\$ 364,147.44	\$ 187,990.77
Fund Balance, July 1	2,427,866.38	303,510.83	10,076.05	2,741,453.26	2,553,462.49
Fund Balance, June 30	\$ 2,700,393.15	\$ 395,057.50	\$ 10,150.05	\$ 3,105,600.70	\$ 2,741,453.26

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR

Exhibit G

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
REVENUES:		
Rental Income	\$ 52,164.16	\$ 51,799.77
EXPENDITURES:		
Interest Expense	\$ 3,940.64	\$ 2,554.47
Depreciation Expense	33,767.00	32,980.00
Licenses and Service Agreements	659.55	659.55
Repairs and Maintenance	5,946.28	1,168.10
Total Expenditures	\$ 44,313.47	\$ 37,362.12
Excess of Revenues Over Expenditures	\$ 7,850.69	\$ 14,437.65
Net Position, July 1	1,029,169.29	1,014,731.64
Net Position, June 30	\$ 1,037,019.98	\$ 1,029,169.29

Exhibit H

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 52,164.16	\$ 51,799.77
Payments to Suppliers	(4,820.24)	(1,827.65)
Cash Flows Provided by Operating Activities	\$ 47,343.92	\$ 49,972.12
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (1,601.60)	\$ (2,878.13)
Principal Payments on Long-Term Debt	(14,398.40)	(11,616.34)
Funds Held in General Fund	15,856.08	(35,477.65)
Purchase of Fixed Assets	(47,200.00)	
Cash Flows Used in Capital and Related Financing Activities	\$ (47,343.92)	\$ (49,972.12)
Change in Cash	\$ -	\$ -
Cash Balance, July 1	-	-
Cash Balance, June 30	\$ -	\$ -

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Boothbay Harbor was incorporated in 1764. The Town operates under a town meeting form of government. Major services provided by the Town are public safety, public works, administrative services, and code enforcement.

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

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

2. Basic Financial Statements - Government-Wide Statements

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

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 (public safety, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (public safety, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

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

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

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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. Capital Reserve Funds:

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

3. Proprietary Funds:

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

4. Special Revenue Fund - Special revenue funds are used to account for the revenues derived from specific sources (i.e. federal and state grants) and to facilitate the management of financial resources internally "designated" for specific purposes.

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.

TOWN OF BOOTHBAY HARBOR
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023

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

4. Basis of Accounting (Cont'd)

b. Modified Accrual:

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

b. Accounts Receivable:

Receivables include federal grants, state subsidies, town assessments and reimbursements. Based on prior year collections, management has determined that an allowance for doubtful accounts is not considered necessary at June 30, 2023.

c. Capital Assets:

Capital assets purchased or acquired with an original cost of \$5,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 Years
Equipment	5-10 Years
Improvements	20 Years
Vehicles	5-15 Years

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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

5. Financial Statement Amounts (Cont'd)

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. Compensated Absences:

The Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

g. Deferred Inflows and Outflows of Resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

h. Pensions:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

i. Interfund Receivables/Payables:

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

5. Financial Statement Amounts (Cont'd)

j. Investments:

Investments, including deferred compensation and pension funds, are stated at fair value (quoted market price or the best available estimate).

k. 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.

l. Fund Balance:

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

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

Restricted fund balances represent those portions of fund equity that have externally enforceable legal restrictions.

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

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

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

6. Implementation of New Accounting Standards

- a. Statement No. 94, "Public Private Partnerships" is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

6. Implementation of New Accounting Standards (Cont'd)

- b. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.
- c. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 is effective for the fiscal year ending June 30, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.

7. Future Accounting Pronouncements

- a. Statement No. 93, "Replacement of Interbank Offered Rates" is effective for the fiscal year ending June 30, 2024. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.
- b. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 is effective for the fiscal year ending June 30, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.
- c. Statement No. 100, "Accounting Changes and Error Corrections" is effective for the fiscal year ending June 30, 2024. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined that this statement is applicable based on certain circumstances that change from year to year.
- d. Statement No. 101, "Compensated Absences" is effective for the fiscal year ending June 30, 2025. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management has determined that this statement will not be applicable.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

8. 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.

NOTE B - CASH AND CASH EQUIVALENTS:

At year-end the carrying amount of the Town's deposits (checking, certificates of deposit, and savings accounts) was \$3,092,379.42 and the bank balance was \$3,120,900.92. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$2,870,900.92 was collateralized with funds held at the pledging institute. There were no uninsured bank balances.

NOTE C - GENERAL FUND BUDGET:

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

At the annual town meeting, held in May, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen, Town Manager, or Budget Committee.

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied August 1, 2022 on the assessed value listed as of April 1, 2022 for all real and personal property located in the Town. One half of the total tax was due September 20, 2022 with the balance due March 20, 2023. Interest of 4.0% was charged on delinquent taxes on the unpaid portion of one-half of the tax bill not paid on or before September 21, 2022, and on the entire portion not paid on or before March 21, 2023.

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 the year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

NOTE E - PENSION PLAN - DEFINED BENEFITS:

The Town of Boothbay Harbor offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until their termination, retirement, death, or unforeseeable emergency.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE F - INVESTMENTS:

The Town’s investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at their fair values in the Statements of Net Position. Realized and unrealized gains and losses are included in the change in net assets.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Town uses various methods including market, income, and cost approaches.

Based on these approaches, the Town often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumption about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Town utilizes valuation on the observability of the inputs used in the valuation techniques. The Town is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values.

Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1- Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town’s financial instruments fall as of June 30, 2023:

Investments at Fair Value as of June 30, 2023

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ 26,090.69	\$	\$	\$ 26,090.69
Mutual Funds	315,637.65			315,637.65
Total	\$ 341,728.34	\$	\$	\$ 341,728.34

Investments at Fair Value as of June 30, 2022

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ 3,822.47	\$	\$	\$ 3,822.47
Mutual Funds	247,647.08			247,647.08
Total	\$ 251,469.55	\$	\$	\$ 251,469.55

2023 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE G - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2023:

	BALANCE JULY 1, 2022	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2023
General Government:				
Non-Depreciable Assets:				
Land	\$ 1,497,863.00	\$	\$	\$ 1,497,863.00
Improvements	75,860.20			75,860.20
	<u>\$ 1,573,723.20</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,573,723.20</u>
Depreciable Assets:				
Buildings	\$ 1,956,460.00	\$	\$	\$ 1,956,460.00
Improvements	2,191,558.94	1,351,068.66		3,542,627.60
Vehicles	1,714,534.95	301,118.00	(125,435.00)	1,890,217.95
Equipment	958,685.70	109,369.00		1,068,054.70
	<u>\$ 6,821,239.59</u>	<u>\$ 1,761,555.66</u>	<u>\$ (125,435.00)</u>	<u>\$ 8,457,360.25</u>
Total Property, Plant and Equipment	<u>\$ 8,394,962.79</u>	<u>\$ 1,761,555.66</u>	<u>\$ (125,435.00)</u>	<u>\$ 10,031,083.45</u>
Accumulated Depreciation	(4,088,061.00)	(289,855.00)	125,435.00	(4,252,481.00)
Net Property, Plant, and Equipment	<u>\$ 4,306,901.79</u>	<u>\$ 1,471,700.66</u>	<u>\$</u>	<u>\$ 5,778,602.45</u>
	BALANCE JULY 1, 2022	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2023
Business-Type Activities:				
Non-Depreciable Assets:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Depreciable Assets:				
Buildings	\$ 534,176.42	\$	\$	\$ 534,176.42
Improvements	616,933.20	47,200.00		664,133.20
Total Depreciable Assets	<u>\$ 1,151,109.62</u>	<u>\$ 47,200.00</u>	<u>\$</u>	<u>\$ 1,198,309.62</u>
Total Property, Plant, and Equipment	<u>\$ 1,400,941.62</u>	<u>\$ 47,200.00</u>	<u>\$</u>	<u>\$ 1,448,141.62</u>
Accumulated Depreciation	(564,748.00)	(33,767.00)		(598,515.00)
Net Property, Plant, and Equipment	<u>\$ 836,193.62</u>	<u>\$ 13,433.00</u>	<u>\$</u>	<u>\$ 849,626.62</u>

Depreciation expense for the period totaled \$323,622.00. Of that amount, \$35,168.00 was administration, \$161,317.00 was public works, \$73,664.00 was public safety, \$19,706.00 was health, welfare, and recreation, and \$33,767.00 was for the fish pier.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE H - EXPENDITURES AND REVENUES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES AND REVENUES	VARIANCE
Expenditures:			
Administration	\$ 207,506.00	\$ 219,597.27	\$ (12,091.27)
Contracted Services	\$ 235,036.65	\$ 246,730.02	\$ (11,693.37)
Insurance	\$ 91,000.00	\$ 95,790.06	\$ (4,790.06)
Municipal Buildings and Vehicles	\$ 96,598.00	\$ 101,884.94	\$ (5,286.94)
Selectmen	\$ 13,322.00	\$ 13,549.95	\$ (227.95)
Animal Control	\$ 7,208.00	\$ 10,207.49	\$ (2,999.49)
Parking Facilities	\$ 39,643.00	\$ 49,146.27	\$ (9,503.27)
Harbor Management	\$ 52,759.00	\$ 76,798.43	\$ (24,039.43)
Street Lights	\$ 53,150.00	\$ 68,847.14	\$ (15,697.14)
Improvements	\$ 169,332.94	\$ 220,924.85	\$ (51,591.91)
Revenues:			
Public Works	\$ 26,788.00	\$ 27,532.00	\$ (744.00)
Parks and Recreation	\$ 450.00	\$ 550.00	\$ (100.00)

The overdrafts are the result of expenditures exceeding budgeted amounts and revenues not meeting budgeted figures. Administration was overdrafted due to the implementation of new pay rates in the collective bargaining agreement.

NOTE I - NOTE AND LOANS PAYABLE:

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

	BALANCE JULY 1, 2022	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2023
First National Bank:				
Refinance Loan	\$ 326,325.38	\$	\$ 61,965.41	\$ 264,359.97
Loader Purchase Loan	\$ 126,987.66	\$	\$ 30,719.78	\$ 96,267.88
Footbridge Loan	\$ -0-	\$ 1,282,566.69	\$	\$ 1,282,566.69

Refinance Loan:

This loan is an installment note with forty semi-annual principal and interest payments of \$34,085.00. Interest is fixed at 1.98% for the life of the loan. The proceeds from this loan refinanced existing debt for the Parking Facility, the Fish Pier, and the Public Works Garage.

Loader Purchase Loan:

This loan is a business loan with ten semi-annual principal and interest payments of \$16,645.00. Interest is fixed at 2.140% for the life of the loan.

Footbridge Loan:

This loan is an installment note with 20 annual payments of \$105,348.38. Interest is fixed at 5.41% for the life of the loan.

2023 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

The annual requirements to amortize the note and loans payable are as follows:

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$ 153,422.21	\$ 53,386.17	\$ 206,808.38
2025	134,690.67	72,117.71	206,808.38
2026	138,891.87	67,868.29	206,760.16
2027	109,671.09	63,847.29	173,518.38
2028	48,356.66	60,535.41	108,892.07
2029-2033	263,619.72	263,122.18	526,741.90
2034-2038	344,527.96	182,213.94	526,741.90
2039-2043	450,014.36	76,727.28	526,741.64
	<u>\$ 1,643,194.54</u>	<u>\$ 839,818.27</u>	<u>\$ 2,483,012.81</u>

NOTE J - COMPENSATED ABSENCES:

As of June 30, 2023, the accrued salaries due for hours worked in the 2022 fiscal year was \$20,352.95, the accrued sick time was \$55,790.22, and the accrued vacation time was \$261.59. The amount expected to be paid from current resources is not significant.

NOTE K - RISK MANAGEMENT:

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

NOTE L - OVERLAPPING DEBT:

The Town of Boothbay Harbor is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County for which the Town of Boothbay Harbor would be proportionally responsible in the event the County defaulted amounted to \$1,978,250.00 at December 31, 2022. The Town of Boothbay Harbor's share would be approximately 10.29% of the debt, or approximately \$203,489.00.

The Town of Boothbay Harbor participates in the Boothbay-Boothbay Harbor CSD and is therefore subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in Boothbay-Boothbay Harbor CSD for which the Town of Boothbay Harbor would be proportionally responsible in the event the school defaulted amounted to approximately \$5,947,438.00 at June 30, 2023. The Town of Boothbay Harbor's share would be 32.34% of the debt, or approximately \$1,923,401.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$8,774.81, which was charged as an expense to public works for \$4,830.31, and fish pier for \$3,944.50.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE N - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

General Information about the Pension Plan

Plan Description - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employers Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.maineperc.org.

Benefits Provided - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan).

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

PLD Plan - Employees are required to contribute 8.2% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2023, was 11.40% of annual payroll for the regular plan. Contributions to the pension plan from the Town were \$57,896.98 for the year ended June 30, 2023. Starting in November 2019 the Town was required to contribute 5% of retired employees pay to the system. The amount contributed for retired employees totaled \$9,299.25.

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

The net pension liabilities were measured as of June 30, 2022, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan), actuarially determined.

PLD Plan - At June 30, 2022, the Town reported a liability of \$232,643.00 for its proportionate share of the net pension liability. At June 30, 2022, the Town's proportion of the PLD Plan was .087515%.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

For the year ended June 30, 2022, the Town recognized pension loss of \$37,206.16 for the PLD Plan. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 43,235.00	\$ 97,642.00
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		
Changes in Proportion and Differences Between Town Contributions and Proportionate Share of Contributions	43,838.00	
Town Contributions Subsequent to the Measurement Date	67,196.23	
Changes in Assumptions	47,218.00	
Total	\$ 201,487.23	\$ 97,642.00

\$67,196.23 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2023	\$ 61,897.00
2024	\$ (10,447.00)
2025	\$ (60,660.00)
2026	\$ 45,861.00

Actuarial Assumptions - The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>
Inflation	2.75%
Salary Increases, Per Year	2.75% to 11.48%
Investment Return, Per Annum, Compounded Annually	6.50%
Cost of Living Benefit Increases, Per Annum	1.91%

Mortality rates were based on the 2010 Public Plan General Benefits – Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 Model.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2022 are summarized in the following table:

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

<u>Long-Term Expected Asset Class</u>	<u>Real Rate of Return</u>
Public Equities	6.0%
US Government	2.3%
Private Equity	7.6%
Real Assets:	
Real Estate	5.2%
Infrastructure	5.3%
Natural Resources	5.0%
Traditional Credit	3.0%
Alternative Credit	7.4%
Diversifiers	5.9%

Discount Rate - The discount rate used to measure the total pension liability was 6.5% for the PLD Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town of Boothbay Harbor's proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town of Boothbay Harbor's proportionate share of the net pension liability calculated using the discount rate of 6.5% for the PLD Plan as well as what the Town of Boothbay Harbor's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.5% for PLD Plan) or 1 percentage-point higher (7.5% for PLD Plan) than the current rate:

<u>PLD Plan</u>	<u>1% Decrease (5.5%)</u>	<u>Current Discount Rate (6.5%)</u>	<u>1% Increase (7.5%)</u>
Town's Proportionate Share of the Net Pension Liability	\$ 687,294.00	\$ 232,643.00	\$ (143,142.00)

Net Pension Liability

Each employer's share of the collective net pension (asset) liability is equal to the collective net pension (asset) liability multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension (asset) liability are recognized in pension expense for the year ended June 30, 2022 with the following exceptions.

Differences Between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors is recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2021 and 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018, this was three years for the PLD Consolidate Plan and for 2017 this was four years for the PLD Consolidated Plan.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

Differences Between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes of Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2022 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Collective Deferred Outflows (Inflows) of Resources

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in pension expense over a closed period equal to the expected remaining service lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income are recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to pensions.

Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2022 Annual Comprehensive Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE O - DEFERRED REVENUE:

Deferred Revenue at June 30, 2023 consists of Prepaid 2024 Taxes of \$9,700.07.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE P - INTERFUND RECEIVABLES AND PAYABLES:

As of June 30, 2023, interfund loans receivable and payable were as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE	TRANSFERS
General Fund	\$	\$ 248,298.73	\$
Proprietary Fund	238,148.68		
Special Revenues	10,150.05		
	<u>\$ 248,298.73</u>	<u>\$ 248,298.73</u>	<u>\$</u>

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account.

NOTE Q - FISH PIER LEASES:

There are three leases for the fish pier:

- a. Page Lobster, Inc. DBA Atlantic Edge Lobster. This lease runs from 1/1/2021 until 12/31/2041. The base rent in the first year is \$22,815.36, payable monthly, and will be adjusted annually by the CPI Adjustment Factor. Revenue for fiscal year 2023 was \$24,161.52.
- b. Charles E. and Jeanne A. Fuller. This lease runs from 5/1/2013 until 4/30/2033. After amendments in 2013 and 2014, the base monthly rent as of 6/1/2014 was \$1,672.19. This will be adjusted annually by the corresponding changes in the Consumer Price Index for the Urban Consumer. Revenue for fiscal year 2023 was \$23,992.43.
- c. Boothbay Marine Services, Inc. This lease ran from 4/19/2016 until 4/15/2019. The annual rent for this lease is \$7,197.12 and was adjusted annually by the CPI Adjustment Factor. Currently, the Town still follows the lease agreement after it has ended, as an engineering study on the property which will be performed soon. Revenue for fiscal year 2023 was \$4,010.21.

2023 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE Q - FISH PIER LEASES (CONT'D):

The future minimum lease payments are as follows:

Lease Payments for the fiscal year ended June 30:

	2024	\$	53,946.67
	2025		45,923.62
	2026		45,923.62
	2027		45,923.62
	2028		45,923.62
	2029		45,923.62
	2030		45,923.62
	2031		45,923.62
	2032		45,923.62
	2033		45,923.62
	2034		25,635.34
	2035		25,635.34
	2036		25,635.34
	2037		25,635.34
	2038		25,635.34
	2039		25,635.34
	2040		25,635.34
	2041		25,635.34
Total Future Minimum Lease Payments		\$	672,341.97

The Town has recorded a lease receivable for several leases for land and buildings. Lease agreements are generally subject to future increases for inflation. At the commencement of a lease the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable and amortized evenly over the life of the lease term. The Town uses its estimated incremental borrowing rate as the discount rate for leases unless a specific interest rate is specified in the lease agreement.

During the fiscal year the Town recognized principal payments and interest payments from lease activities. Leases receivable as of June 30, 2023 are:

	PRINCIPAL	INTEREST
Business-Type Activities:		
Page Lobster Company	\$ 326,378.84	\$ 96,413.08
Charles and Jeanne Fuller	161,134.65	23,150.56
Boothbay Marine Services	8,023.05	
	\$ 495,536.54	\$ 119,563.64

TOWN OF BOOTHBAY HARBOR

Schedule A-1

TOWN OF BOOTHBAY HARBOR
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
State Revenue Sharing	\$ 173,000.00	\$ 173,000.00
Homestead Reimbursement	56,018.48	54,771.00
BETE Reimbursement	2,203.15	3,476.00
Property Taxes	8,129,045.64	8,114,392.33
Excise Tax	447,500.00	506,681.84
General Government	337,203.00	491,845.29
Health, Welfare, and Recreation	2,625.00	2,062.18
Interest	24,395.00	95,317.92
Special Assessments	2,640.00	2,700.00
Public Safety	6,840.00	52,577.82
Capital Grants		390,507.00
Total Revenues	\$ 9,181,470.27	\$ 9,887,331.38
EXPENDITURES:		
General Government	\$ 919,423.00	\$ 1,110,787.31
Health, Welfare, and Recreation	1,120,978.00	1,119,217.06
Public Works	757,304.00	746,145.55
Bayville/Isle of Springs	112,184.00	104,535.81
Community School District	3,140,249.00	3,140,249.00
Special Assessments - County Tax	1,129,051.83	1,129,051.83
Special Assessments - Miscellaneous	56,013.00	56,013.00
Public Safety	1,857,048.00	1,771,303.99
Debt Service	85,460.00	85,460.00
Capital Budget	67,000.00	1,562,440.69
Total Expenditures	\$ 9,244,710.83	\$ 10,825,204.24
Excess of Expenditures Over Revenues	\$ (63,240.56)	\$ (937,872.86)
OTHER FINANCING SOURCES (USES):		
Loan Proceeds	\$ -	\$ 1,282,566.69
Operating Transfers - Out	(174,500.00)	(174,500.00)
Operating Transfers - In		102,332.94
Total Other Financing Sources (Uses)	\$ (174,500.00)	\$ 1,210,399.63
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (237,740.56)	\$ 272,526.77
Fund Balance, July 1, 2022	2,427,866.38	2,427,866.38
Fund Balance, June 30, 2023	\$ 2,190,125.82	\$ 2,700,393.15

TOWN OF BOOTHBAY HARBOR
 SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONSOLIDATED PLAN
 LAST 10 FISCAL YEARS (STARTING IN 2015)*

	2023**	2022**	2021**	2020**	2019**
Town's Proportion of the Net Pension Liability	.087515%	.075407%	.051394%	.050728%	.0503170%
Town's Proportionate Share of the Net Pension Liability	\$ 232,643.00	\$ (24,233.00)	\$ 137,706.00	\$ 155,054.00	\$ 137,706.00
Town's Covered-Employee Payroll	\$ 507,868.26	\$ 499,625.04	\$ 521,437.29	\$ 320,486.13	\$ 295,540.40
Town's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	45.81%	(4.85%)	43.63%	48.35%	46.59%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	55.36%	3.78%	(59.32%)	(88.46%)	(114.01%)
*Only nine years of information available					
** The amounts presented for each fiscal year were determined as of the prior year.					
Town's Proportion of the Net Pension Liability	.051394%	.065614%	.101366%	.084956%	
Town's Proportionate Share of the Net Pension Liability	\$ 210,430.00	\$ 348,627.00	\$ 271,049.00	\$ 155,983.00	
Town's Covered-Employee Payroll	\$ 276,553.16	\$ 271,810.15	\$ 345,940.22	\$ 418,521.28	
Town's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	76.09%	128.26%	78.35%	37.27%	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	(124.90%)	(92.81%)	(92.12%)	(69.56%)	
*Only nine years of information available					
** The amounts presented for each fiscal year were determined as of the prior year.					

TOWN OF BOOTHBAY HARBOR

Schedule A-3

TOWN OF BOOTHBAY HARBOR
 SCHEDULE OF TOWN CONTRIBUTIONS
 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONSOLIDATED PLAN
 LAST 10 FISCAL YEARS (STARTING IN 2015)*

	2018	2017	2016	2015	2020	2019
Contractually Required Contribution	\$ 27,931.95	\$ 24,734.75	\$ 30,788.68	\$ 34,726.91	\$ 31,062.23	\$ 31,031.74
Contributions in Relation to the Contractually Required Contribution	(57,896.98)	(56,457.63)	(51,590.96)	(31,062.23)	(31,062.23)	(31,031.74)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's Covered-Employee Payroll	\$ 507,868.26	\$ 499,625.04	\$ 521,437.29	\$ 320,486.13	\$ 295,540.40	
Contributions as a Percentage of Covered-Employee Payroll	11.40%	11.30%	9.89%	10.6%		10.50%
Retirees Contribution Percentage of Covered-Employee Payroll	5.00%	5.00%	6.83%	5.00%		
*Only nine years of information available						
Contractually Required Contribution	\$ 27,931.95	\$ 24,734.75	\$ 30,788.68	\$ 34,726.91		
Contributions in Relation to the Contractually Required Contribution	(27,931.95)	(24,734.75)	(30,788.68)	(34,726.91)		
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Town's Covered-Employee Payroll	\$ 276,553.16	\$ 271,810.15	\$ 345,940.22	\$ 418,521.28		
Contributions as a Percentage of Covered-Employee Payroll	10.10%	9.10%	8.90%	8.30%		
Retirees Contribution Percentage of Covered-Employee Payroll						

*Only nine years of information available

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Cash Balance, July 1, 2022		\$ 2,767,604.21
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	\$ 8,067,182.37	
Prior Year	35,493.98	
Prepaid Taxes	<u>9,700.07</u>	
		\$ 8,112,376.42
Departmental (Schedule B-3)		1,528,883.51
Revenue Sharing		194,316.75
Homestead Reimbursement		54,771.00
BETE Reimbursement		3,476.00
Fish Pier Revenue		52,164.16
Shellfish Revenue		3,824.00
Accounts Receivable - Prior Year		10,293.34
Prior Year Prepaid Expenses		28,515.54
Accounts Payable		8,497.22
Loan Proceeds		1,282,566.69
Transfer from Capital Reserves		<u>102,332.94</u>
Total Cash Receipts		<u>11,382,017.57</u>
Total Cash Available		<u>\$ 14,149,621.78</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule B-3)	\$ 10,759,842.06	
Accounts Payable - Prior Year	81,378.85	
Current Year Accounts Receivables	10,061.33	
Prepaid Expenses	18,084.20	
Transfer to Capital Reserves	174,500.00	
Fish Pier Expenses	6,605.83	
Fish Pier Fixed Assets	47,200.00	
Fish Pier Principal Payment on Loan	11,847.79	
Fish Pier Interest Payment on Loan	4,152.21	
Shellfish Expenses	<u>3,750.00</u>	
Total Cash Disbursements		<u>11,117,422.27</u>
Cash Balance, June 30, 2023		<u><u>\$ 3,032,199.51</u></u>

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2023

Unappropriated Surplus, July 1, 2022		\$ 1,953,635.65
INCREASE:		
Operating Account Balances Lapsed (Schedule B-3)		448,480.25
DECREASE:		
Appropriated at Town Meeting	\$ 300,000.00	
Increase in Deferred Tax Revenue	<u>1,712.79</u>	
		<u>301,712.79</u>
Unappropriated Surplus, June 30, 2023		<u><u>\$ 2,100,403.11</u></u>

2023 ANNUAL REPORT

Schedule B-3

TOWN OF BOOTHBAY HARBOR
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE FORWARD 7/1/22	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/23
GENERAL GOVERNMENT:										
Administration	\$ -	\$ 207,506.00	\$ -	\$ -	\$ 207,506.00	\$ 210,303.10	\$ 9,294.17	\$ 219,597.27	\$ (12,091.27)	\$ -
Assessors	6,837.00	26,217.00	-	-	33,054.00	24,865.63	625.00	25,490.63	7,563.37	-
Contracted Services	108,308.65	126,728.00	-	-	235,036.65	224,885.27	21,844.75	246,730.02	(11,693.37)	-
Supplemental Membership/Flex Account	1,000.00	2,800.00	-	-	3,800.00	2,900.00	100.00	3,000.00	800.00	-
Finance		97,883.00	-	-	97,883.00	95,905.40	-	95,905.40	1,977.60	-
Insurance		91,000.00	-	-	91,000.00	95,790.06	-	95,790.06	(4,790.06)	-
Meetings		14,847.00	-	-	14,847.00	12,632.84	-	12,632.84	2,214.16	-
Municipal Buildings and Vehicles		96,598.00	-	-	96,598.00	101,767.36	117.58	101,884.94	(5,286.94)	-
Selectmen		13,322.00	-	-	13,322.00	13,549.95	-	13,549.95	(227.95)	-
Economic Development	3,053.62	-	-	-	3,053.62	92,546.49	-	92,546.49	2,588.51	3,053.62
Town Clerk		95,135.00	-	-	95,135.00	147,304.05	-	147,304.05	82.95	-
Town Manager		147,387.00	-	-	147,387.00	27,246.86	-	27,246.86	-	-
Revaluation Reserve	27,246.86	-	-	-	27,246.86	1,049,697.01	31,981.50	1,081,678.51	(18,863.00)	3,053.62
	\$ 146,446.13	\$ 919,423.00	\$ -	\$ -	\$ 1,065,869.13	\$ 1,049,697.01	\$ 31,981.50	\$ 1,081,678.51	\$ (18,863.00)	\$ 3,053.62
GOVERNMENTAL REVENUES:										
Excise Taxes	\$ -	\$ -	\$ 506,681.84	\$ -	\$ 506,681.84	\$ -	\$ 447,500.00	\$ 447,500.00	\$ 59,181.84	\$ -
State Revenue Sharing			42,246.37	173,000.00	173,000.00	-	173,000.00	173,000.00	-	-
Miscellaneous Revenue			42,246.37	-	42,246.37	-	23,612.00	23,612.00	18,634.37	-
Code Enforcement			42,832.38	-	42,832.38	-	21,000.00	21,000.00	21,832.38	-
Interest/Liens			95,317.92	-	95,317.92	-	24,395.00	24,395.00	70,922.92	-
Cable TV Fees			37,510.78	-	37,510.78	-	36,973.00	36,973.00	537.78	-
American Rescue Plan	233,999.32	-	209,728.11	-	233,999.32	29,108.80	125,000.00	29,108.80	84,728.11	204,890.52
Parking Fees			6,207.00	-	6,207.00	-	6,000.00	6,000.00	207.00	-
Parking Fines			26,788.00	-	26,788.00	-	27,532.00	27,532.00	(744.00)	-
Public Works			81,580.00	-	81,580.00	-	63,470.00	63,470.00	18,110.00	-
Harbor Management			12,747.50	7,118.65	19,866.15	-	11,524.00	11,524.00	8,342.15	-
Pumpout Boats			24,636.50	-	24,636.50	-	21,542.00	21,542.00	3,094.50	-
Licenses and Permits			450.00	-	450.00	-	550.00	550.00	(100.00)	-
Parks and Recreation			-	58,247.00	58,247.00	29,108.80	58,221.63	58,221.63	25.37	-
Homestead Reimbursement/BETE Reimbursement	233,999.32	-	1,086,726.40	238,365.65	1,559,091.37	29,108.80	1,040,319.63	1,069,428.43	284,772.42	204,890.52
	\$ 233,999.32	\$ -	\$ 1,086,726.40	\$ 238,365.65	\$ 1,559,091.37	\$ 29,108.80	\$ 1,040,319.63	\$ 1,069,428.43	\$ 284,772.42	\$ 204,890.52
HEALTH, WELFARE, AND RECREATION:										
Ambulance Service	\$ -	\$ 442,048.00	\$ -	\$ -	\$ 442,048.00	\$ 442,047.60	\$ -	\$ 442,047.60	\$ 0.40	\$ -
Boothbay Region Community Resource Council		8,000.00	-	-	8,000.00	8,000.00	-	8,000.00	-	-
Boothbay Region Health and Wellness Foundation		5,100.00	-	-	5,100.00	5,100.00	-	5,100.00	-	-
Boothbay Region Healthcare		2,750.00	-	-	2,750.00	2,750.00	-	2,750.00	-	-
District Nurse		24,850.00	-	-	24,850.00	24,850.00	-	24,850.00	-	-
Fireworks		15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	-	-
Harbor Lights Festival		3,750.00	-	-	3,750.00	3,750.00	-	3,750.00	-	-
Memorial Day		500.00	-	-	500.00	500.00	-	500.00	-	-
Memorial Library		65,000.00	-	-	65,000.00	65,000.00	-	65,000.00	-	-
Sanitation		550,230.00	-	-	550,230.00	550,230.00	-	550,230.00	-	-
General Assistance		3,750.00	2,062.18	-	5,812.18	1,989.46	2,625.00	4,614.46	1,197.72	-
	\$ -	\$ 1,120,978.00	\$ 2,062.18	\$ -	\$ 1,123,040.18	\$ 1,119,217.06	\$ 2,625.00	\$ 1,121,842.06	\$ 1,198.12	\$ -

TOWN OF BOOTHBAY HARBOR

Schedule B-3 (Cont'd)

TOWN OF BOOTHBAY HARBOR
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE FORWARD 7/1/22	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/23
PUBLIC WORKS:										
Paving and Construction	\$ 85,770.00	\$ 209,634.00	\$ -	\$ -	\$ 295,404.00	\$ 234,915.95	\$ -	\$ 234,915.95	\$ -	\$ 60,488.05
Public Works Department		417,756.00			417,756.00	392,991.71	229.41	392,621.12	25,134.88	
Restrooms		28,339.00			28,339.00	20,545.02	500.00	21,045.02	7,293.98	
Winter Operations		101,575.00			101,575.00	92,775.46	4,788.00	97,563.46	4,011.54	
	\$ 85,770.00	\$ 757,304.00	\$ -	\$ -	\$ 843,074.00	\$ 740,628.14	\$ 5,517.41	\$ 746,145.55	\$ 36,440.40	\$ 60,488.05
SPECIAL ASSESSMENTS AND ORGANIZATIONS:										
Community School District	\$ -	\$ 3,140,249.00	\$ -	\$ -	\$ 3,140,249.00	\$ 3,140,249.00	\$ -	\$ 3,140,249.00	\$ -	\$ -
County Tax Assessment		1,129,051.83			1,129,051.83	1,129,051.83		1,129,051.83		
Overlay, Abatements, and Supplementals		62,259.44		6,896.27	69,155.71	104,535.81	19,836.79	19,836.79	49,318.92	
Bayville/Isle of Springs		112,184.00	2,700.00		114,884.00	36,973.00	2,640.00	107,175.81	7,708.19	
Community Cable Channel		36,973.00			36,973.00	36,973.00		36,973.00		
Cemetery		15,885.00			15,885.00	15,885.00		15,885.00		
Support Organizations		3,155.00			3,155.00	3,155.00		3,155.00		
	\$ -	\$ 4,499,757.27	\$ 2,700.00	\$ 6,896.27	\$ 4,509,353.54	\$ 4,429,849.64	\$ 22,476.79	\$ 4,452,326.43	\$ 57,027.11	\$ -
PUBLIC SAFETY:										
Animal Control	\$ -	\$ 7,208.00	\$ -	\$ -	\$ 7,208.00	\$ 9,578.18	\$ 629.31	\$ 10,207.49	\$ (2,999.49)	\$ -
Parking Facilities		39,643.00			39,643.00	49,026.27	120.00	49,146.27	(9,503.27)	
Code Enforcement		92,094.00			92,094.00	91,242.61		91,242.61	851.39	
Emergency Management		8,010.00	2,353.33	5,689.89	16,053.22	5,710.83	5,340.00	11,050.83	5,002.39	
Fire Department		89,213.00	141.60		89,354.60	81,905.21	299.47	82,204.68	7,149.92	
Harbor Management		52,759.00			52,759.00	74,540.30	2,258.13	76,798.43	(24,039.43)	
Police Department	8,015.28	904,345.00	44,393.00		956,753.28	756,771.43	21,249.11	778,020.54	178,732.74	
Street Lights		53,150.00			53,150.00	64,039.89	4,807.25	68,847.14	(15,697.14)	
Hydrant Rental		610,626.00			610,626.00	610,626.00		610,626.00		
	\$ 8,015.28	\$ 1,857,048.00	\$ 46,887.93	\$ 5,689.89	\$ 1,917,641.10	\$ 1,743,440.72	\$ 34,703.27	\$ 1,778,143.99	\$ 139,497.11	\$ -
	\$ -	\$ 85,460.00	\$ -	\$ -	\$ 85,460.00	\$ 85,460.00	\$ -	\$ 85,460.00	\$ -	\$ -
DEBT SERVICE										
CAPITAL BUDGET:										
Improvements	\$ -	\$ 67,000.00	\$ -	\$ 102,332.94	\$ 169,332.94	\$ 220,924.85	\$ -	\$ 220,924.85	\$ (51,591.91)	\$ -
Pumpout Boat			110,507.00		110,507.00	110,507.00		110,507.00		
Capital Reserves		174,500.00			174,500.00		174,500.00	174,500.00		
Fire Department Vent System			30,000.00		30,000.00	29,523.20		29,523.20		476.80
Footbridge Enhancement			250,000.00	1,282,566.69	1,532,566.69	1,201,485.64		1,201,485.64		331,081.05
	\$ -	\$ 241,500.00	\$ 390,507.00	\$ 1,384,899.63	\$ 2,016,906.63	\$ 1,562,440.69	\$ 174,500.00	\$ 1,736,940.69	\$ (51,591.91)	\$ 331,557.85
	\$ 474,230.73	\$ 9,481,470.27	\$ 1,528,883.51	\$ 1,635,851.44	\$ 13,120,435.95	\$ 10,759,842.06	\$ 1,312,123.60	\$ 12,071,965.66	\$ 448,480.25	\$ 599,990.04

TOWN OF BOOTHBAY HARBOR
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2023

VALUATION:		
Real Estate	\$ 967,745,400.00	
Personal Property	<u>5,793,000.00</u>	
Total		<u><u>\$ 973,538,400.00</u></u>
ASSESSMENT:		
Valuation x Rate (\$973,538,400.00 x .0083500)	\$ 8,129,045.64	
Supplemental Taxes	<u>6,896.27</u>	
		\$ 8,135,941.91
COLLECTIONS AND CREDITS:		
Cash Collections (99.15% of Assessment)	\$ 8,067,182.37	
Abatements	19,836.79	
Prepaid Taxes	10,631.81	
Taxes to Lien	<u>37,101.85</u>	
Total Collections and Credits		<u>8,134,752.82</u>
2022-23 Taxes Receivable, June 30, 2023		<u><u>\$ 1,189.09</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 8,129,045.64	
Excise Tax	447,500.00	
State Revenue Sharing	173,000.00	
Code Enforcement	18,240.00	
Miscellaneous	21,000.00	
Interest	16,395.00	
Cable TV	36,973.00	
Bayville Trash	1,440.00	
Public Safety	1,500.00	
Parking Fees	125,000.00	
Parking Fines	6,000.00	
DOT Urban/Rural PGM	26,532.00	
BETE Reimbursement	2,203.15	
Harbor Management	74,994.00	
Licenses and Permits	21,542.00	
Parks and Recreation	550.00	
Homestead Reimbursement	56,018.48	
Fuel Reimbursement	2,412.00	
Municipal/Agent Fees	10,500.00	
General Assistance	2,625.00	
Liens and Notices	8,000.00	
Surplus/Undesignated Fund Balance	<u>300,000.00</u>	
		\$ 9,481,470.27
REQUIREMENTS:		
Town Appropriations	\$ 5,149,910.00	
County Tax Assessment	1,129,051.83	
Education Assessment	<u>3,140,249.00</u>	
		9,419,210.83
OVERLAY		<u><u>\$ 62,259.44</u></u>

TOWN OF BOOTHBAY HARBOR

Schedule B-5

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF TREASURER'S CASH BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

Cash on Hand		\$ 600.00
GENERAL FUND CHECKING ACCOUNT:		
First National Bank		
Balance Per Bank Statement	\$ 3,055,721.01	
Add: Deposits in Transit	59,483.76	
Deduct: Outstanding Checks	<u>83,605.26</u>	
		<u>3,031,599.51</u>
Cash Balance, June 30, 2023		<u><u>\$ 3,032,199.51</u></u>

Schedule B-6

STATEMENT OF TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2023

2022-2023	\$ 1,189.09
2021-2022	632.24
2020-2021	355.38
2019-2020	357.30
2018-2019	310.88
	<u><u>\$ 2,844.89</u></u>

TOWN OF BOOTHBAY HARBOR
TAXES RECEIVABLE
JUNE 30, 2023

Personal Property

2022-2023

Andrews, John F., Jr., DMD	\$	231.29	
BBH Embroidery, Inc.		272.21	
Boothbay Harbor Marine Services		34.24	
Buxton, Carol D.		4.18	
Calypso, Inc.		20.88	
Coca Cola Company, The		16.70	
Court Street Ventures, Inc.		155.31	
Curtis, Pamela		32.57	
G4S Retail Solutions USA, Inc.		28.39	
Getchell Bros, Inc.		17.54	
Heads of Harbor, Inc.		45.93	
Nadeau, Thomas P., OD		204.58	
Reid, Anya		35.91	
Shear Artistry Family Hair Salon		34.24	
Sweet Bay Shop		18.37	
The Footbridge Shop		32.57	
Webster, Susan, LMT		4.18	
		4.18	\$ 1,189.09

2021-2022

BBH Embroidery, Inc.	\$	327.68	
BPUMO Enterprises LTD		173.48	
Curtis, Pamela		39.84	
Heads of Harbor, Inc.		56.54	
Mobile Mini, Inc.		29.56	
Webster, Susan, LMT		5.14	
		5.14	632.24

2020-2021

BBH Embroidery, Inc.	\$	184.26	
BPUMO Enterprises LTD		171.12	
		171.12	355.38

2019-2020

BPUMO Enterprises LTD	\$	182.83	
McLellan, Stacy		83.65	
Mountain Tops, Inc.		90.82	
		90.82	357.30

2018-2019

BPUMO Enterprises LTD	\$	171.68	
McLellan, Stacy		83.52	
Savage, Heather		49.88	
Spurgin, Robert L. & Virginia M.		5.80	
		5.80	310.88

	\$ 2,844.89
--	-------------

TOWN OF BOOTHBAY HARBOR

Schedule B-8

TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2023

2022

Azarian, Margaret Emery	\$	769.07	
Barter, Allen J. & Kathryn T.		1,568.97	
Brewer, Marc A.		1,973.11	
Brewer, Michael M. & Martha J. Clayter		1,472.94	
Brewer, Wayne A. & Lucy A.		199.58	
Chappelle, Donna R.		2,779.87	
Clark, Andrew D. & Katrina C.		1,439.54	
Clark, Andrew D. & Katrina C.		543.59	
Crocker, Allan R.		680.78	
Curtis, Osborn Marcus, IV		3,047.75	
Cusumano, Michael J., Sr.		2,611.05	
Domenech-Cifuentes, Cindy E., Trustee		2,356.37	
Hinds, Timothy		1,710.92	
Norred, Michael L.		1,236.64	
Paquette, Susan M.		1,356.88	
Reed, Omer W. & Constance W.		1,886.27	
Russell, Kim & Joni		2,440.71	
Russell, Kim & Joni		821.64	
Snow, James K.		936.03	
Stoddard, Ronald W. & Ernestine		3,251.49	
Tupper, Claire		1,591.31	
Vosburgh, Sandra Lee Temple		1,776.04	
Whitehead Lakeside Properties, LLC		651.30	
			\$ 37,101.85

2021

Brewer, Marc A.	\$	1,622.96	
Clark, Andrew D. & Katrina C.		1,231.03	
Clark, Andrew D. & Katrina C.		420.20	
Curtis, Osborn Marcus, IV		2,573.86	
Paquette, Susan M.		1,504.74	
Russell, Kim & Joni		1,520.81	
Russell, Kim & Joni		451.04	
			9,324.64
			\$ 46,426.49

TOWN OF BOOTHBAY HARBOR
CAPITAL RESERVES
JUNE 30, 2023

FOOTBRIDGE ENHANCEMENT:			
Balance, July 1, 2022	\$	34,003.78	
Add: Contributions		13,000.00	
Less: Withdrawal		<u>(1,362.46)</u>	
Balance, June 30, 2023			\$ 45,641.32
FULLER ESCROW RESERVE:			
Balance, July 1, 2022	\$	3,032.00	
Add: Interest		<u>0.60</u>	
Balance, June 30, 2023			3,032.60
COMMUNITY FIREWORKS FUND:			
Balance, July 1, 2022	\$	12,004.55	
Add: Contributions		7,000.00	
Less: Withdrawals		<u>(10,500.00)</u>	
Balance, June 30, 2023			8,504.55
FIRE TRUCK RESERVE:			
Balance, July 1, 2022	\$	13,261.33	
Add: Investment Income/Loss		935.58	
Appropriations		<u>15,000.00</u>	
Balance, June 30, 2023			29,196.91
PAGE LOBSTER INC. ESCROW:			
Balance, July 1, 2022	\$	3,000.85	
Add: Interest		<u>0.59</u>	
Balance, June 30, 2023			3,001.44
REVALUATION RESERVE:			
Balance, July 1, 2022	\$	(300.16)	
Add: Interest/Change in Market Value		<u>300.16</u>	
Balance, June 30, 2023			-
FIRE DEPARTMENT VENTILATION:			
Balance, July 1, 2022	\$	22,499.13	
Add: Investment Income/Loss		<u>316.33</u>	
Balance, June 30, 2023			22,815.46
FLOAT REPLACEMENT:			
Balance, July 1, 2022	\$	10,926.58	
Add: Investment Income/Loss		454.86	
Transfer In		<u>6,000.00</u>	
Balance, June 30, 2023			17,381.44
POLICE VEHICLES:			
Balance, July 1, 2022	\$	17,326.25	
Add: Investment Income/Loss		1,241.02	
Appropriation		<u>20,000.00</u>	
Balance, June 30, 2023			38,567.27

TOWN OF BOOTHBAY HARBOR

Schedule B-9 (Cont'd)

TOWN OF BOOTHBAY HARBOR
CAPITAL RESERVES
JUNE 30, 2023

POLICE EQUIPMENT:			
Balance, July 1, 2022	\$	8,840.89	
Add: Investment Income/Loss		104.07	
Less: Withdrawal		<u>(2,339.76)</u>	
Balance, June 30, 2023			\$ 6,605.20
POLICE LC SERVER:			
Balance, July 1, 2022	\$	3,315.01	
Add: Investment Income/Loss		<u>50.47</u>	
Balance, June 30, 2023			3,365.48
ROUTE 27 SIDEWALK:			
Balance, July 1, 2022	\$	27,892.47	
Add: Investment Income/Loss		<u>391.12</u>	
Balance, June 30, 2023			28,283.59
ROOF MAINTENANCE:			
Balance, July 1, 2022	\$	(134.87)	
Add: Investment Income/Loss		<u>134.87</u>	
Balance, June 30, 2023			-
PUBLIC WORKS TRUCK:			
Balance, July 1, 2022	\$	31,345.93	
Add: Investment Income/Loss		<u>438.98</u>	
Balance, June 30, 2023			31,784.91
PUBLIC WORKS DUMP TRUCK:			
Balance, July 1, 2022	\$	51,562.66	
Add: Investment Income/Loss		1,193.01	
Appropriation		36,000.00	
Less: Withdrawal		<u>(88,755.67)</u>	
Balance, June 30, 2023			-
PUBLIC WORKS DUMP TRUCK 2:			
Balance, July 1, 2022	\$	-	
Add: Investment Income/Loss		2,121.79	
Appropriation		<u>42,500.00</u>	
Balance, June 30, 2023			44,621.79
SERVER:			
Balance, July 1, 2022	\$	4,420.44	
Add: Investment Income/Loss		(33.68)	
Less: Withdrawal		<u>(4,386.76)</u>	
Balance, June 30, 2023			-
MATCHING GRANT FUNDS:			
Balance, July 1, 2022	\$	33,197.56	
Add: Investment Income/Loss		<u>464.65</u>	
Balance, June 30, 2023			33,662.21

TOWN OF BOOTHBAY HARBOR
CAPITAL RESERVES
JUNE 30, 2023

WAYFINDING:

Balance, July 1, 2022	\$	27,316.43		
Add: Investment Income/Loss		1,130.40		
Appropriation		15,000.00		
Balance, June 30, 2023			\$	43,446.83

LED LIGHTING:

Balance, July 1, 2022	\$	-		
Add: Investment Income/Loss		1,997.25		
Appropriation		40,000.00		
Less: Transfer to General Fund		(6,850.75)		
Balance, June 30, 2023				35,146.50

\$ 395,057.50

Tax Collector's Report

2023 Unpaid Real Estate Taxes as of 4/1/2024

200 TOWNSEND AVE LLC	13,013.57	ENGERT BRUCE C & MARY-ELLEN	2,165.78
29 MCKOWN LLC	4081.53	FARNHAM MERLE W—HEIRS C/O G	721.66
ABBE BENJAMIN O ABBE HANNAH	6,248.31	FERRELL DOROTHY RUTH REYNOL	2,258.87
ABBOTT DONALD B	817.59	FREEMAN PAUL G	909.96
ANDERSON WILL C & JULIANA C	31.45	GILBERT WAYNE GILBERT MICHAEL	364.24
ANDREWS JOHN F JR	3,643.41	GRANDVIEW LANDING LLC	10.05
ANDREWS JOHN F, JR ANDREWS LIS	935.83	GRAY DAVID H & DOROTHY ANNE	8.55
ANNENBERG MARCIA	187.41	GREENLEAF ALBERT L & CLEO R	1,269.88
ARMBRUSTER, REID VENTOSO, ANA	152.15	HALLINAN ROBERT A & DEBRA S	1,177.33
ARMBRUSTER, REID VENTOSO, ANA	95.32	HARRINGTON BRANDON JACKSON	3,027.47
ASPLUNDH EDWARD K & GWENDO	15.45	HARRINGTON, BRANDON JACKSON,	820.34
ASPLUNDH EDWARD K & GWENDO	14.93	HILL LOIS BOON	2,049.10
ASPLUNDH EDWARD K & GWENDO	31.77	HOWARD H WYMAN JR TRUSTEE T	1,894.57
ASPLUNDH EDWARD K & GWENDO	21.81	HOWARD H WYMAN JR TRUSTEE T	283.23
AZARIAN MARGARET EMERY	1,937.65	HUNT FRANCIS STUART HUNT BLAIR	86.87
BARTER ALLEN J & KATHRYN T	1,722.25	JOHNSON, RONALD E	210.81
BARTLES MICHAEL L BARTLES HAR	1,408.75	KATAMA ACQUISITIONS LLC	3,666.31
BARTON ALEXANDRA; SARAH; LIS	57.95	KATAMA ACQUISITIONS LLC	3,287.77
BARTON WILLIAM E TRUSTEE WILL	251.75	KATAMA ACQUISITIONS LLC	1,826.74
BATAKIS MARY T	185.15	KATAMA ACQUISITIONS LLC	652.61
BEGLEY JAMES E C/O-MICHAEL BE	2,514.17	KHALSA KAUR SANGAT GURU KHA	2,471.09
BGN HOLDINGS LLC TRUSTEE, 7 WE	92.78	LAWN COTTAGE LLC	64.71
BIGOS KELLIE	858.27	LAWN COTTAGE LLC	43.14
BOSCO JOSEPH A & CAROL B	917.60	LINEKIN HEIGHTS ASSOCIATION	119.60
BREWER MARC A	2,165.87	LINEKIN HEIGHTS ASSOCIATION	82.13
BREWER WAYNE A & LUCY A	533.32	LINEKIN HEIGHTS ASSOCIATION	79.43
BROWN LOUISE D & MCGUIGGAN M	1,106.78	LINEKIN HEIGHTS ASSOCIATION	64.08
CABOOSE COTTAGE LLC	165.37	MAINE HARBOR PROPERTIES LLC	5.65
CABOOSE COTTAGE LLC C/O SCOTT	1,321.13	MARANCI ARUTUN & ANAHID	1,408.75
CANE CLIFTON & ANNE	2,111.82	MARKEE KENNETH A & JULIE P	326.30
CAPN FISH REAL ESTATE HOLDING	1,376.96	MARR BARBARA JEAN	1,016.46
CAP'N FISH REAL ESTATE HOLDING	4,862.11	MARTIN ANNE K	774.78
CAPORALE ERNEST J & MARY R	1,334.16	MAYHEW BRETT H	678.27
CARTER ARTHUR A	1,527.27	MAYHEW BRIAN E	321.29
CHAPPELLE DONNA R	3,240.80	MAYHEW SAMUEL M	655.35
CLARK SARAH R & THOMAS E	2,552.84	MCCARTHY ANDREW J TRUSTEE C/	8,114.16
CLARK, THOMAS AND SARAH FAM	3,576.03	MCEVOY KATELIN R	2,359.15
COPELAND SUSAN J	695.68	MCLELLAN, RICHARD C	1,574.57
COPELAND SUSAN J	1,715.57	MELI, ISABEL	1,046.82
CROCKER, ALLAN R CARBONE CRO	782.55	MERTON JOSEPH B JR & JENNIFER F	2,372.19
CURTIS OSBORN MARCUS IV	3,345.51	MORRISON ERIK T GRIFFIN CYR KA	2,722.69
CUSUMANO MICHAEL J SR	1,405.16	MTV REALTY LLC	11,741.36
DANNELS, MARK CHESHIRE	680.78	MYSHRALL NORA E	2,015.40
CURTIS OSBORN MARCUS IV	3,047.75	NIGHTINGALE CLYDE W & TODD W	1,814.26
CUSUMANO MICHAEL J SR	2,611.05	NIKLA MARTHA C TRUSTEE THE M	3,698.40
DANNELS, MARK CHESHIRE, TABIT	800.17	NORRED MICHAEL L NORRED VIRGI	1,357.46
DEREZIN MICHAEL AND LISA REV L	9.59	NORTON JOSEPH M	30.47
DOMENECH-CIFUENTES CINDY E TR	2,586.51	PAGE NEAL D PAGE, LISA	3,185.12
EATON DEBORAH W MALONE HEAT	1,851.48	PAINE VICTORIA L	899.65
EDWARDS CAROLINEC IRREV TRUS	7,263.06	PAQUETTE SUSAN M	1,489.45
ENDRES ANDREW R ENDRES JULIE	2,714.90	PAYSON H M & CO TRUSTEE WILLIA	19.42
		PENNOYER RAYMOND P JR FAMILY	5,456.17

2023 ANNUAL REPORT

2023 Unpaid Real Estate Taxes as of 4/1/2024 (cont)

PEREZ DE ALDERETE, FRANK M	847.38
PIGGOT DONNA	1,953.72
PITCHER STEPHEN L & MARTHA	233.06
PRINCE MICHELLE M	1,945.74
RECOING, AURELIEN TALLEN, ALE	2,678.21
REED HARRIETT L	1,680.17
REED OMER W & CONSTANCE W	1,931.75
RICHARDSON KATHERINE A	387.09
ROBERTS DOUGLAS S & ELISE C	2,632.82
RUSSELL KIM & JONI	2,679.17
RUSSELL KIM & JONI	901.91
SHEER STACY	537.88
SNOW JAMES K	2,054.97
SNOWMAN EVELYN L	3,130.12
SOUZA, PETER E JR SCHATZ, JAMES	2,429.71
SQUILLANTE ANTHONY SQUILLAN	2,132.89
SRB PROPERTIES LLC	1,282.95
SS FORTY LLC	2,663.58
STERLING ESTATES LLC	3,008.49
STOCKTON PATRICIA	839.41
SWOPE KATHERINE A SWOPE LUCY	2,333.10
TABER MARGARET M REVOCABLE	1,231.70
TUPPER CLAIRE BENEDICT C TUPPE	1,960.08
TUSCHER STEPHEN F SUSAN M ADA	1,104.09
VINCENT VALERIE ANN SNOW	3,069.54
VOSBURGH SANDRA LEE TEMPLE	1,949.56
WALSH WILLIAM N JR & ELAINE P	1,723.99
WASSERMAN HARVEY P WASSERM	2,171.26
WASSERMAN HARVEY P WASSERM	538.95
WELCH JAMES	2,429.85
WELCH JAMES D	767.18
WELCH JAMES D	7,942.15
WHITE PAMELA T & GARY E	1,091.05
WILGREN MARK T SAQUET CHRIST	759.42
WILGREN MARK T SAQUET CHRIST	71.45
WITT LUCINDA M—TRUSTEE LUCIN	3,851.46
YASIN SARAH	1,087.98

Tax Liens 2022

AZARIAN MARGARET EMERY	830.04
BARTER ALLEN J & KATHRYN T	1,669.40
BREWER MARC A	2,081.06
CHAPELLE DONNA R	2,000.93
CURTIS OSBORN MARCUS IV	3,176.66
PAQUETTE SUSAN M	1,453.22
RUSSELL KIM & JONI	2,557.93
RUSSELL KIM & JONI	907.68
SNOW JAMES K	1,014.67

TOWN OF BOOTHBAY HARBOR

2023 Unpaid Personal Property Tax as of 4/1/24

200 TOWNSEND AVENUE LLC	469.59
ANDREWS JOHN F JR DMD	506.87
BBH EMBROIDERY INC	297.90
BOOTHBAY HARBOR MARINE SERVICES	37.59
BRT PROPERTIES LLC	185.15
BRT PROPERTIES LLC	858.84
CALYPSO INC	21.93
COCA COLA COMPANY THE	16.50
FLAGSHIP MOTOR INN INC	40.33
GETCHELL BROS INC	19.24
HARBOR MART/COUNTRY STORE	8.54
HEADS OF THE HARBOR INC	50.41
MAILFINANCE INC	11.92
MARCELS' SUBMARINE SHOP	60.49
MINE OYSTER LLC	764.42
MTV REALTY LLC	269.48
MTV REALTY LLC	181.48
NUCO2 SUPPLY LLC	7.33
PIGGOT DONNA	39.09
PINKHAMS SEAFOOD INC	1,015.11
REID ANYA	39.42
SCHMELZER, SHANNON	45.83
TIMBERLAKE LEAH	27.50
WHARF ST RESTAURANT AND BAR	517.86

2022 Unpaid Personal Property Taxes as of 4/1/24

ANDREWS JOHN F JR DMD	240.87
BBH EMBROIDERY INC	286.19
BOOTHBAY HARBOR MARINE SERVICE	36.00
COCA COLA COMPANY THE	17.56
G4S RETAIL SOLUTIONS USA INC	29.85
GETCHELL BROS INC	18.44
HEADS OF THE HARBOR INC	48.29
REID ANYA	37.75

2021 Unpaid Personal Property Taxes as of 4/1/24

BBH EMBROIDERY INC	373.22
BPUMO ENTERPRISES LTD	197.60
HEADS OF THE HARBOR INC	64.40
MOBILE MINI INC	33.66
WEBSTER SUSAN LMT	5.86

2020 Unpaid Personal Property Taxes as of 4/1/24

BBH EMBROIDERY INC	213.22
BPUMO ENTERPRISES LTD	216.52

Assessor Report

VALUATION

Real Estate			
Land	\$542,062,000		
Buildings	<u>\$425,683,400</u>		
		\$967,745,400	
Personal Property		\$7,357,100	
Homestead Exemption Value		<u>\$10,650,000</u>	
		TOTAL VALUE	\$985,752,500

ASSESSMENT

Valuation times mil rate $\$985,752,500 \times 0.00895 = \$8,822,484.88$
 Homestead Exemption reimbursement $\$8,119,840 \times 0.00895 = \$72,572.57$

COMPUTATION OF COMMITMENT

Town Appropriation	\$5,560,339.00		
County Tax	\$1,266,196.00		
C.S.D.	<u>\$3,491,947.00</u>		
			\$10,318,482.00
LESS:			
Revenues	\$1,357,244.00		
Revenue Sharing	\$176,360.00		
Homestead Exemption	\$72,672.57		
BETE Reimbursement	<u>\$3,493.19</u>		\$1,609,769.76
Net Revenue From Taxation			\$8,708,712.24

2023 ABATEMENTS

Steven & Lori Reynolds	\$501.20 Boothbay Vacation Pro	\$670.36
Daniel Stevens & Robert Royal	\$93.08 Elizabeth Brumhall-Cro	\$3,007.20
Daniel Stevens	\$5.37 Gary Barter	\$2,119.36
William Barton-Trustee	\$272.08 Joseph & Susan Murphy	\$272.98
Carol Buxton	\$4.48	
Pamela Wiley	\$8.06	
Alison Praver	\$51.02	
Langhorne Stoneburner Trust	\$1,239.58	

2023 SUPPLEMENTALS

Elizabeth Brumhall-Crocker	\$2,119.36
Gary Barter	\$3,007.20

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
TWO SALTY DOGS		22 MCKOWN STREET		51.91
10 WEST HOLDINGS LLC		10 WEST STREET	019-012	2,199.02
116 CREST AVENUE REALTY TRUST	HEVERLING DAVID R TRUSTEE	116 CREST AVENUE	007-007-G	2,630.41
12 BYWAY LLC		12 BY WAY	015-116	6,297.22
200 TOWNSEND AVENUE LLC		200 TOWNSEND AVENUE	026-037-E	25,919.20
22 OLD STONEWALL ROAD LLC		22 OLD STONEWALL ROAD	006-B-004	2,004.80
220 ATLANTIC AVE LLC		220 ATLANTIC AVENUE	006-024	1,451.69
24 FULLERTON STREET LLC		24 FULLERTON STREET	019-103	2,750.34
28 UNION LLC		42 MCKOWN STREET	015-078	3,476.18
29 MCKOWN LLC		29 MCKOWN STREET	015-092	3,985.44
34 CROOKED PINE LLC		34 CROOKED PINE ROAD	011-037	2,932.92
34 SIGNAL POINT LLC		2 MCFARLAND POINT DRIVE #34	015-043-034	2,993.78
4 TOWNSEND AVENUE LLC		4 TOWNSEND AVENUE	019-158	8,491.76
5052 UNION BBH LLC		50 UNION STREET	020-152	5,454.13
5052 UNION BBH LLC		UNION COURT	020-161	282.82
55 OAK STREET LLC		55 OAK STREET	020-108	7,300.52
56 MASS ROAD LLC		56 MASSACHUSETTS ROAD	004-037	13,710.51
60 UNION STREET LLC		60 UNION STREET	020-163	6,011.72
71 CAMPBELL ST LLC		71 CAMPBELL STREET	020-018-A	1,858.92
78 CREST LLC		62 CREST AVENUE	011-012	1,308.49
78 CREST LLC		78 CREST AVENUE	011-009-B	3,348.20
78 CREST LLC		92 CREST AVENUE	011-009-E	976.45
8 WHARF STREET LLC		19 BY-WAY	015-001	10,910.95
8 WHARF STREET LLC		8 WHARF STREET	015-115	6,584.52
A R TANDY JR REVOCABLE TRUST	SALLY J KELLEY	40 EATON ROAD	025-022-A	24,681.41
ABATE FRANK J	HELEN BIRDSONG-ABATE	88 BAYVILLE ROAD	024-015	1,023.88
ABATE ROBERT R		133 ATLANTIC AVENUE #31A	010-032-031A	2,769.13
ABBE BENJAMIN O	ABBE HANNAH E	180 MCKOWN POINT ROAD	009-009-1	6,101.22
ABBOTT DEREK ARDENE		72 BACK NARROWS ROAD	031-020	787.60
ABBOTT DONALD B		HERON COVE ROAD	026-022-G	798.34
ABBOTT RONALD F & LAUREL		233 OCEAN POINT ROAD	031-028	1,315.65
ABBOTT JASON H	ABBOTT KIMBERLY D	254 OCEAN POINT ROAD	031-026-A	975.55
ADAMS RICHARD D	ADAMS ANNA M	37 JORDAN DRIVE	030-002-006	1,208.25
ADDIS CHRISTOPHER T & LISA A		12 BIRCH ROAD	011-071	5,162.36
ADOLFSSON RALF AKA	ULLA ANN-BRITT ADOLFSSON	33 FACTORY COVE ROAD	005-024	12,442.29

Owner	Second Owner	Location	Map Lot	Original
AE CERAMICS LLC		93 TOWNSEND AVE		32.22
AESCHLIMAN LEA H		ISLE OF SPRINGS	027-001-053	1,636.06
*AGAMAN SUSAN L		38 EASTERN AVENUE	022-046	2,557.91
AGOSTINE SHARON E	WILLS MORRIS C	136 ATLANTIC AVENUE	010-042-A	2,251.82
AHLIN MARGIT R	D'ANDREA ALFRED A JR	43 BIRCH ROAD	007-007-C	3,015.19
ALBAUM JILL M & RICHARD		27 VIRGINIA STREET	031-036-B	3,680.24
ALBERDING JESSIE A TRUSTEE	JESSIE A ALBERDING REV TRUST	14 CENTRAL AVENUE	001-009	21,856.80
ALEMAN SUZANNE M		ALEXANDER WAY	020-190-A	2,755.71
ALLEN BRUCE H NANCY A THAYER	ERIK H ALLEN JR	CREST AVENUE	006-002-J	84.13
ALLEN BRUCE H NANCY A THAYER	ERIK H ALLEN JR	CREST AVENUE	006-001	366.06
ALLEN BRUCE H NANCY A THAYER	ERIK H ALLEN JR	7 ROSS LANE	006-002	1,831.17
ALLEN BRUCE H NANCY L THAYER	ERIK H ALLEN JR	OLD STONEWALL ROAD	006-002-G	717.79
ALLEN LESLEY D	WENTWORTH CAROL E	28 WEST STREET	019-017	4,168.91
AMALIN REALTY LLC		175 LAKESIDE DRIVE	029-004	3,056.43
AMALIN REALTY LLC		LAKESIDE DRIVE	029-005	207.64
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-003	187.95
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-004	193.32
AMERIGAS PROPANE LP				3.58
AMERO MICHELLE		47 WEST STREET	019-067	2,733.33
AMES ROBERT & SHARON MACHON-AMES		1 PATTON LANE	029-040-L	1,844.60
ANAGNOST ALLAN J	LINDA MURPHY-ANAGNOS T	30 WARREN LANE	026-033-H	1,867.87
ANANIAN JOSEPH V		296 TOWNSEND AVENUE	030-021	3,107.44
ANDERSON JOSEPHINE C		98 COMMERCIAL STREET	015-019	4,466.05
ANDERSON JUDITH R		24 POWDER HILL FARMS ROAD	025-014-B-002	4,709.49
ANDERSON KENNETH C & LINDA W		184 CREST AVENUE	007-005	2,817.29
ANDERSON WILL C & JULIANA C		111 LAKEVIEW ROAD	026-017	2,475.57
ANDERSON WILL C & JULIANA C		LAKEVIEW ROAD	026-018	62.65
ANDREWS CAROLINE A CHARLES S	CATHARINE H ANDREWS	165 MCKOWN POINT ROAD	009-028	2,450.51

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
ANDREWS CAROLINE A	CATHARINE H	165 MCKOWN POINT ROAD	009-029	11,198.24
CHARLES S & ANDREWS DANIEL	ANDREWS CO-TRSTS	WALL POINT ROAD	021-013-A	523.57
ANDREWS DANIEL & EVELYN		3 APPALACHEE ROAD	021-004	1,515.24
ANDREWS JOHN F JR		228 MIDDLE ROAD	029-033	3,557.63
ANDREWS JOHN F JR DMD		228 MIDDLE ROAD		494.94
ANDREWS JOHN F JR	ANDREWS LISA T	24 BRADLEY ROAD	031-015-A	913.80
ANDREWS LAWRENCE E & DEBRA H		OFF LAKESIDE DRIVE	029-021-D	286.40
ANDREWS MALCOLM		183 LOBSTER COVE ROAD	021-019	1,683.36
ANDREWS JAMES F	MILNE BONNIE L	14 SCHOOL STREET	020-136	2,830.89
ANDROSAVICH MEREDITH L & JOHN R		36 WAWENOCK TRAIL	026-002	2,222.29
ANGEL JACK DELANO & SARA T		25 BAYBERRY ROAD	011-009-K	1,205.57
ANITAS INN LLC		71 COMMERCIAL STREET	015-063	10,609.33
ANNE P BUTLER REVOCABLE TRUST	ANNE P & WILLIAM S BUTLER	24 WILLIAMS STREET	018-040	3,030.22
ANNENBERG MARCIA		130 MIDDLE ROAD	029-041-003	1,813.27
ANTHONY VAUGHAN C & JOANNE A		OFF SAMOSET ROAD	029-007	283.71
ANTHONY VAUGHN C & JOANNE A		OFF SAMOSET ROAD	029-007-A	216.59
APOLINSKY STEPHEN DOUGLAS		52 MCFARLAND POINT DRIVE #27	015-043-027	4,290.63
APOLLONIO SPENCER & ANNMARIE		43 EASTERN AVENUE	022-054	2,059.11
APOLLONIO TAYLOR		23 LAKESIDE DRIVE	029-028	2,097.88
APPALACHEE VILLAGE ASSOCIATION		APPALACHEE ROAD	021-044	366.06
ARLENE G MCINTOSH TRUST		2 HARBOR ISLAND	015-118-002	3,816.28
ARMBRUSTER REID	VENTOSO ANA C	194 LOBSTER COVE ROAD	021-006	1,879.50
ARMBRUSTER REID	VENTOSO ANA C	APPALACHEE ROAD	021-007-A	93.08
ARMBRUSTER REID	VENTOSO ANA C	APPALACHEE ROAD	021-002	148.57
*ARMENDARIS JOYCE S		11 WEST STREET	019-127	1,801.10
*ARNOLD GARY L & RITA E		18 WAWENOCK TRAIL	026-007	3,313.28
ARRECHEA RAQUEL		219 ATLANTIC AVENUE	005-031	3,780.48
ARSENAULT JOHN N & LAURA M		57 SCHOOL STREET	022-060	2,384.28
ASLAN & ASSOCIATES LLC		61 BARROWS ROAD	017-033	5,745.90
ASPLUNDH EDWARD K & GWENDOLYN M		87 APPALACHEE ROAD	021-068	4,532.28
ASPLUNDH EDWARD K & GWENDOLYN M		83 APPALACHEE ROAD	021-069	4,376.55
ASPLUNDH EDWARD K & GWENDOLYN M		79 APPALACHEE ROAD	021-071	9,312.48

Owner	Second Owner	Location	Map Lot	Original
ASPLUNDH EDWARD K & GWENDOLYN M AT&T MOBILITY LLC		81 APPALACHEE ROAD 45 SUMMIT	021-071-A	6,392.99 69.81
ATKINSON SCOTT E	SYDNEY E ATKINSON	21 POOLER ROAD	004-001-A	5,522.15
ATKINSON SCOTT E	AUDIN BARBARA JEAN	23 POOLER ROAD	004-001	8,004.31
AUDIN CURTIS H	AUDIN BARBARA JEAN	OFF SUNSET ROAD	010-059	87.71
AUDIN CURTIS H		54 SUNSET ROAD	010-064	1,733.62
AZARIAN MARGARET EMERY		45 SUNSET ROAD	010-003	1,892.03
BAGONZI ELIZABETH SUTTON		40 VIRGINIA STREET	024-050	4,719.34
BAGONZI ELIZABETH S		VIRGINIA STREET	024-052-A	3,128.92
BAILLEY DARLENE R		86 LOBSTER COVE ROAD	016-099	1,962.74
BAKER DONALD & BARBARA SANDS		42 CAMPBELL STREET	020-031	1,769.42
BALLS ANN K & VINCENT MATTHEW BALLS		LAKEVIEW ROAD	018-064-A	1,213.62
BALMY DAY CRUISES		38 MCKOWN STREET	015-079	936.17
BALMY DAYS-MARANBO II INC		122 LAKESIDE DRIVE		12.53
BALSDON ELIZABETH C		41 WILLIAMS STREET	018-001	1,097.27
BALSDON RUTH S		10 HUTCHINSON DRIVE	029-040-C	1,823.12
BANGOR SAVINGS BANK		185 TOWNSWND AV		400.07
BARDSLEY CRAIG S	BARDSLEY DINA L	19 WILLIAMS STREET	018-005	3,358.94
BARNARD KYLE M	BARNARD LAURA S	43 MCFARLAND POINT DRIVE #5	015-043-005	3,535.25
BARNES ARTHUR P & HELENE S TRUSTEES	THE BARNES REVOCABLE TRUST	34 JUNIPER POINT ROAD	004-015	6,921.04
BARNHURST KEVIN J	DONNA A BARNHURST TRUSTEE	160 WESTERN AVENUE #3B	014-020-003B	4,193.08
BARR PAUL T & ILENE A		62 WALL POINT ROAD	017-014	4,788.25
BARRETT MARY E		36 JUNIPER POINT ROAD	004-017	5,961.59
BARRETT MIRANDA		7 STONEHEDGE DRIVE	022-007-A	2,119.36
BARRS FAMILY TRUST	BARRS CHARLES S JR & KATHLEEN	19 CROOKED PINE ROAD	011-054-A	5,894.47
BARTER ALFRED A		21 KENNEY FIELD DRIVE	020-185	1,382.78
BARTER ALFRED A		KENNEY FIELD DRIVE	020-186	160.20
BARTER ALLEN J & KATHRYN T		45 REED ROAD	026-021	1,681.71
BARTER CALVIN W & SALLY P		47 LAKESIDE DRIVE	029-026	1,088.00
BARTER DONALD; HELLER FLOYD	WYMAN HOWARD; ROBERT HASLAM WAWENOCK TRAIL		026-008-A	66.23
BARTER GARY R		106 OCEAN POINT ROAD	031-007-1	2,119.36
BARTER GREGORY W & LUCY H		102 KENNEY FIELD DRIVE	022-050	1,805.27

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
BARTER HOUSE LLC		EAMES ROAD	015-025	348.16
BARTER HOUSE LLC		15 EAMES ROAD	015-026-001	7,560.96
BARTER KEVIN L		24 SCHOOL STREET	020-139	1,315.96
BARTER M ROBERT		11 ATLANTIC AVENUE	020-054	6,332.13
BARTER MICHAEL A & *BARTER MILES N & SHARON	KIMBERLY R SOLER	6 WILDER LANE	025-001-B	2,258.09
BARTER SANDRA L		20 SEA STREET	015-050	2,928.35
BARTER DAVID		21 HUTCHINSON DRIVE	029-040-F	1,205.74
BARTER GARY R		15 WILLIAMS STREET	018-007	3,035.84
BARTLES MICHAEL L		108 OCEAN POINT ROAD	031-007	3,007.20
BARTLETT HILARY E	BARTLES HARLEY R	437 LAKESIDE DRIVE	013-009	2,805.83
BARTON ALEXANDRA SARAH LISA	WILLIAM F BARTON	53 LAKESIDE DRIVE	029-021	2,307.94
BARTON FREDERICK D	LUNNEY KATHRYN R	MASSACHUSETTS ROAD	004-032	2,909.65
BARTON ROBERT BRADFORD		58 MASSACHUSETTS ROAD	004-038	10,253.12
BARTON WILLIAM E TRUSTEE	WILLIAM E BARTON REV TRUST	46 JUNIPER POINT ROAD	004-020	6,699.08
BARTON WILLIAM E TRUSTEE	WILLIAM E BARTON REV TRUST	50 MASSACHUSETTS ROAD	004-025	12,911.27
BASILIERE ROBERT J	WILLIAM E BARTON REV TRUST	28 MASSACHUSETTS ROAD	004-033	4,916.23
BASS JOHN R II TRUSTEE	BASILIERE JUDITH P	183 WESTERN AVENUE	013-026	4,725.60
BATAKIS MARY T	BASS JR ROBERT N TRUSTEE	24 POOLER ROAD	004-063	8,564.25
BATES ELIJAH		LAKESIDE DRIVE	029-008	180.79
BATH SAVINGS INSTITUTION		16 SHERMAN STREET	019-115	1,809.69
BATH SAVINGS INSTITUTION		TODD AVENUE		426.92
BATTIT SUZANNE		TODD AVENUE	015-096	13,078.64
BAYVILLE INN INC		9 HIGH STREET	016-050	3,310.61
BAZINET DANIELLE A	AUSTIN DENNIS P JR	136 BAYVILLE ROAD	024-021	6,964.89
BBH EMBROIDERY INC		60 NAHANADA ROAD	011-063-A	1,685.29
BBH MONTGOMERY ROAD LLC		45 COMMERCIAL STREET		290.88
BBH REALTY LLC		15 MONTGOMERY ROAD	022-043	3,759.90
BBH REALTY LLC		45 COMMERCIAL STREET		85.92
BBH VACATION RENTALS LLC		47 COMMERCIAL STREET	015-072	8,766.53
BCK REAL ESTATE COMPANY INC	C/O JAMES BARROWS	86 LAKEVIEW ROAD	018-065	4,937.72
BEACH COVE HOTEL & RESORT		1 OAK ST		44.75
BEACH CREST LLC		48 LAKEVIEW ROAD		272.97
		CREST AVENUE	007-008-B	3,323.14

Owner	Second Owner	Location	Map Lot	Original
BEACH POINT LLC		38 BEACH ROAD	007-008-C	9,135.27
K. BEAL REV INTERVIVOS TRST		166 COMMERCIAL STREET	015-030	5,629.55
K. BEAL REV INTERVIVOS TRST		EAMES ROAD	015-024-A	251.49
K. BEAL REV INTERVIVOS TRST		EAMES ROAD (REAR)	015-027-A	284.61
K. BEAL REV INTERVIVOS TRST		9 EAMES ROAD	015-029	5,058.54
BEALE DANIEL	MAVRIS PAUL D	10 CRANBERRY ROAD	011-006	1,832.06
FAMILY VACATION HOME TRUST		CAROUSEL CONDOMINIUMS	010-032-081B	2,786.14
BEAN DAVID A & KATHRYN A		53 ROADS END	010-020	11,029.09
BEAN LAURIE L		61 ROADS END	010-019	3,716.59
BEAN JOINT REVOC TRUST		109 CREST AVENUE	010-067	1,986.90
BEAN JOINT REVOC TRUST		OFF CREST AVENUE	010-068	87.71
BEAN DAVID A		53 ROADS END		18.79
*BEANE GLADYS D		290 LAKESIDE DRIVE	025-007-ON	219.61
BEANE GLADYS; ROB & LEON BLACKMAN	GARY BLACKMAN & PATRICIA CLARK	282 LAKESIDE DRIVE	025-007	760.75
BEATTIE CHARLES ROBERT III		8 HAHN COVE RD	009-021	5,422.80
BEAUCHEMIN FAMILY REV LIV TRUST		152 ATLANTIC AVENUE	010-047	2,225.86
BEES ABIGAIL M & JONATHAN D		8 PINKHAM COVE ROAD	005-005	10,689.88
BEGLEY JAMES E		19 UNION COURT	020-157	2,454.98
BELL VICTORIA A & SUMNER A		41 HIGHLAND PARK ROAD	023-011	744.64
BELLINO JOSEPH P & MARY FRENZT TRUSTEES		38 BIRCH ROAD	007-009-002	7,448.19
BENARDETE DIEGO		8 HILLCROFT ROAD	020-010	2,218.71
BENEDICT ANDREW		36 LAKEVIEW ROAD	018-054	1,819.54
BENEDICT PETER B & JAN R		41 MCKOWN STREET	015-089	3,926.37
BENICA ARTHUR G	BENICA SHERRY L	43 UNION STREET UNIT #3	020-063-003	1,533.14
BENNER DAVID R & EMMA P		49 KENNEY FIELD DRIVE	022-086	2,570.97

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
BENNETT ELIZABETH F	TRUSTEE OF ELIZABETH F BENNETT	10 CAMPBELL STREET	016-048	1,585.94
BENOIT KENNETH J JR & PATRICIA R		12 FACTORY COVE ROAD	005-019	15,624.02
BENOIT ANDRE E JR		227 SAMOSET ROAD	028-011-A	5,986.95
BERGER STEVEN		18 GILEAD STREET	020-131	2,902.46
BERGERON JACQUELINE		100 TOWNSEND AVENUE #4	020-102-004	1,575.20
BERGQUIST FAMILY REVOCABLE TRUST	FRED E & CAROL A BERGQUIST	9 UNION COURT	020-159	2,346.69
BERNSTEIN MICHAEL O	REILLY BARBARA A	12 PINKHAM COVE ROAD	005-006	14,927.71
BERRILL MICHAEL & DEBORAH		100 WALL POINT ROAD	017-019	5,235.75
BERRILL MICHAEL & DEBORAH		OFF BARROWS ROAD	017-026	67.13
BERRY THOMAS A		23 OAK STREET	019-145	5,543.63
BERTIN CHRISTOPHER	BERTIN CATHERINE	SAMOSET RD	028-008-C	942.44
BEST LISA N		56 CAMPBELL STREET	020-034-A	1,241.37
BEVERIDGE JOHN W & ANDREA		86 OLD STONEWALL ROAD	006-002-N	1,764.94
BEVERIDGE JOHN W & ANDREA		OLD STONEWALL ROAD	006-002-Q	559.38
BGN HOLDINGS LLC	TRUSTEE 7 WESTERN AVE TRUST	7 WESTERN AVENUE	018-014	3,286.44
BGN HOLDINGS LLC	TRUSTEE 7 WESTERN AVE TRUST	WESTERN AVENUE	018-021	186.16
BIG RIB VIII LLC		185 TOWNSEND AVENUE	022-017	40,572.14
BIGOS KELLIE		228 ATLANTIC AVENUE	006-026	1,709.45
BILLARD PHILIP W		62 TOWNSEND AVENUE	020-094	4,807.94
BILLIS KATHLEEN; MICHELL; CHRISTINE	BILLIS SCOTT & SYNWOLT KARA	8 FULLERTON STREET	019-125	2,061.61
BIRD LESLIE JEAN		55 EASTERN AVENUE	022-052	2,112.55
BISSELL SONIA L		39 ROADS END	010-024	9,350.96
Bisson James F		39 CAMPBELL STREET	020-025	1,833.86
BISTRO INC		12 BY WAY		299.83
BLACKMAN BETH A		7 PATTON LANE	029-040-M	1,977.05
*BLACKMAN CHARLES E		93 EASTERN AVENUE	023-022	630.98
BLAKE GARY I	BLAKE CATHY L	96 KENNEY FIELD DRIVE	022-051-A	3,021.52
BLAKE SCOTT S	RETTENMAIER ELIZABETH A	11 OLD ICE HOUSE ROAD	014-026	1,586.84
BLAKE STERLING M		24 OLD ICE HOUSE ROAD	014-025	3,726.78

Owner	Second Owner	Location	Map Lot	Original
BLAKE TYLER G & LYNN A		5 VILLAGE COURT #3	019-042-A-003	3,903.10
BLAKE'S BOATYARD INC		118 MCKOWN POINT ROAD		358.90
BLAKESLEE MERRITT R	BLAKESLEE MARTHA A	226 LAKESIDE DRIVE	029-001-002	5,767.38
BLAKESLEY ROBERT G	ALINA C BLAKESLEY TRUSTEE	94 BAYVILLE ROAD	024-018	2,303.77
BLAMEY BEVERLY T & JEROME L		9 SEA STREET	019-020	2,657.26
BLINKHORN ANN L	RODERICK E KESTING TRUSTEES	LAKESIDE DRIVE	029-006-B	140.51
BLINKHORN ANN L	RODERICK E KESTING TRUSTEES	16 MOUNTAIN VIEW ROAD	029-006-D	2,329.69
BLUETRITON BRANDS INC				12.53
BLUEWATER HOLDINGS LLC		HIGH LEDGE LANE	030-040-041	1,031.94
BLUEWATERVISTA LLC		8 ROBERTS CIRCLE	024-019	2,633.09
BOGART FAMILY LLC		ISLE OF SPRINGS	027-001-226	947.81
BOGGS BLANCHE D		36 SEA STREET	015-054	2,325.21
BOGGS DAVID H & BLANCHE D		15 BAYBERRY ROAD	011-009-N	999.71
BOHEMOND CORP		133 ATLANTIC AVENUE #91B	010-032-091B	2,786.14
BOHEMOND CORPORATION		133 ATLANTIC AVENUE #91A	010-032-091A	3,118.18
BOND CHRISTOPHER		65 MCKOWN STREET	015-088	4,362.23
*BOORD DRUMMOND R		269 WESTERN AVENUE	008-001	6,667.75
BOOTHBAY HAH-BAH HOUSE LLC		28 BIRCH ROAD	011-074	6,795.74
BOOTHBAY HARBOR ARTISANS INC		2 WHARF STREET		26.85
BOOTHBAY HARBOR LLC		OFF BARTER ROAD	026-038-C	290.88
BOOTHBAY HARBOR MARINE SERVICES		67 ATLANTIC AVENUE		36.70
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE		903.06
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-022	886.05
BOOTHBAY HARBOR YACHT CLUB		143 WESTERN AVENUE	014-023	1,430.21
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-023-A	189.74
BOOTHBAY HARBOR YACHT CLUB		6 OLD ICE HOUSE ROAD	014-024	3,921.89
BOOTHBAY HARBOR YACHT CLUB		150 WESTERN AVENUE	014-017	12,167.53

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-018	2,291.20
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE	014-019	11,138.28
BOOTHBAY LOBSTER WHARF INC		97 ATLANTIC AVENUE		360.69
BOOTHBAY REGION ART FOUNDATION		TOWNSEND AVENUE		39.38
BOOTHBAY REGION LAND TRUST		93 APPALACHEE ROAD	021-066	6,512.02
BOOTHBAY REGION MARITIME FOUNDATION		87 ATLANTIC AVENUE	016-021	2,978.56
BOOTHBAY VACATION PROPERTIES LLC		24 GREENLEAF LANE	015-065	6,381.35
BOOTHBAY VACATION PROPERTIES LLC		129 COMMERCIAL STREET	015-058-A	4,449.05
BOOTHBAY VACATION PROPERTIES LLC		113 COMMERCIAL STREET	015-060	3,735.73
BOOTHBAY VACATION PROPERTIES LLC		208 LAKESIDE DRIVE	029-001-003	3,320.45
BOOTHBAY VACATION PROPERTIES LLC		67 BARROWS ROAD	017-030	7,172.53
BORKOWSKI BENJAMIN J		2 HODGDON COVE RD	013-010-A	2,754.67
BORKOWSKI BENJAMIN J		29 BRADLEY ROAD	031-023	556.69
BOSCO JOSEPH A & CAROL B		86 BAYVILLE ROAD	024-014	1,827.59
BOTERO JORGE M		10 BEACH PATH ROAD	007-007-003	2,335.95
BOTTI GERALDINE V		61 SUNSET ROAD	010-001	2,961.56
BOUCHER DANIEL V	BOUCHER CATHIE J	21 BAY STREET	016-109	1,845.49
BOUFFARD RONALD P		18 WEST STREET	019-015	3,587.16
BOURETTE GEORGE W	BOURETTE ROSEMARY B	80 PARK STREET	021-039-D	2,980.95
BOWDITCH ROAD LLC		32 OAK POINT ROAD	012-002	8,044.26
BOWDITCH ROAD LLC		48 OAK POINT ROAD	012-003	8,488.18
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-A	194.22
BOWDITCH ROAD LLC		71 OAK POINT ROAD	012-005	24,448.72
BOWDITCH ROAD LLC		47 OAK POINT ROAD	012-006	20,384.52
BOWDITCH ROAD LLC		41 OAK POINT ROAD	012-007	8,793.38
BOWDITCH ROAD LLC		31 OAK POINT ROAD	012-008	7,244.13
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-00B	9,023.39
BOWDITCH ROBERT S & LOUIS J		129 MCKOWN POINT ROAD	004-060	12,329.52
BOWMAN DOLORES J	BOWMAN ERNEST F	12 SIMMONS DRIVE #3	022-039-003	520.00
BOYD ANN M		250 WESTERN AVENUE	013-006	2,235.71
BOYD DANIEL P		16 JORDAN DRIVE	030-002-009	3,533.46
BOYD KATHERINE M		23 HOWARD STREET	019-001	2,853.26

Owner	Second Owner	Location	Map Lot	Original
BOYD R GARRY		8 JORDAN DRIVE	030-002-010	767.91
BOYD ROBERT W		35 HOWARD STREET	019-018	5,429.07
BOYD ROBERT W		248 WESTERN AVENUE	013-005	2,175.75
BOYD ROBERT W	BOYD KATHERINE M	ATLANTIC AVENUE	006-021-010	765.23
BOYD ROBERT W	BOYD KATHERINE M	212 ATLANTIC AVENUE	006-021-011	5,444.20
BOYNTON ROBIN L		29 CREST AVENUE	016-001-A	1,642.32
BRADLEY SUSAN F & CHARLES FLETCHER		BAYVILLE ROAD	024-011	593.39
BRADLEY SUSAN F	FLETCHER CHARLES F TRUSTEE	103 BAYVILLE ROAD	024-036	3,077.91
BRADSELL KENNETH R		35 BARROWS ROAD	017-035	6,210.41
BRANCH ANETA ROXANA KISS		21 ARTHUR DRIVE	029-013-I	2,814.78
BRANCH KRISTINA		70 WALL POINT ROAD	017-017	7,132.26
BRANCH KRISTINA	MACKAY DOUGLAS M	133 ATLANTIC AVENUE #31B	010-032-031B	2,710.96
BRANCH MARGARET A & STEPHAN R		23 ATLANTIC AVENUE	020-051	5,221.43
BRANCH STEPHANIE A		45 MONTGOMERY ROAD	030-002	1,689.76
BRASSEUR HEATHER	BRASSEUR JONATHON	100 TOWNSEND AVENUE #2	020-102-002	1,632.48
BRASSEUR HEATHER	BRASSEUR JONATHON	64 REED ROAD	018-046	1,847.28
BRAUER DALTON R		26 BLOW HORN ROAD	007-008-P	1,212.72
BRAUER DAVID R		BLOW HORN ROAD	007-008-R	910.21
BREEN VALERIE A	BREEN MICHAEL J	236 LAKESIDE DRIVE	029-001	5,562.77
BREMER SUSAN P		25 VILLAGE COURT #9	019-042-A-009	3,696.55
BREWER DOROTHY		332 TOWNSEND AVENUE	030-029-A	2,645.62
BREWER HERBERT K JR		HIGHLAND PARK ROAD	023-026-B	415.28
BREWER HERBERT K JR		17 HIGHLAND PARK ROAD	023-016	1,308.49
BREWER HERBERT K JR		15 HIGHLAND PARK ROAD	023-018	709.74
BREWER JENNIFER L		22 HIGHLAND PARK ROAD	023-026-005-A	2,407.55
BREWER MARC A		36 BAY STREET	016-073	2,114.88
BREWER MICHAEL A		23 HIGHLAND PARK ROAD	023-026-001	2,302.84
BREWER MICHAEL M & MARTHA J CLAYTER		89 PARK STREET	021-036	1,578.78
BREWER RUSSELL O & HEATHER M		102 TOWNSEND AVENUE	020-103	4,128.64
BREWER SHAWN		27 HIGHLAND PARK ROAD	023-026-002	2,371.75
BREWER TERRY O	LATTER JULIA E; BREWER KIRK	250 ATLANTIC AVENUE	006-030	1,073.81
BREWER WAYNE A & LUCY A		3 BRADLEY ROAD	031-026-C	818.03
BREWER ZACHARY T	BREWER VICTORIA	8 HIGHLAND PARK ROAD	023-026-A	975.55

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
BRIMHALL-COKER ELIZABETH ANN		106 OCEAN POINT ROAD	031-007-1	2,119.36
BRIMHALL-COKER ELIZABETH ANN		108 OCEAN POINT ROAD	031-007	3,007.20
BRISSETTOS SECOND CUP				149.47
BRITTINGHAM IV SMITH & WILLIAM	WOOD WILLIAM	7 BRIGGS ROAD	024-040	802.82
BRITTINGHAM IV SMITH & WILLIAM	WOOD WILLIAM	8 GLENSIDE ROAD	024-042	4,132.22
BROGDON DANIEL F	BURT BRENDA A	4 GILES PLACE	019-021	3,481.55
BROOKS DAVID A & ANNE G		WESTERN AVENUE	014-016-A	247.02
BROOKS DAVID A & ANNE G		131 WESTERN AVENUE	014-030	5,857.78
BROOKS DAVID A & ANNE G		ON R/W OFF LAKEVIEW	014-030-A	58.18
BROOKS DAVID A TTEE		160 WESTERN AVENUE #1A	014-020-001A	4,472.31
BROWER STUART L		18 CREST AVENUE	016-145	7,939.55
BROWN BROS INC		124 ATLANTIC AVENUE	010-040	4,682.64
BROWN BROS INC		130 ATLANTIC AVENUE	010-041	4,721.13
BROWN BROS INC		121 ATLANTIC AVENUE	010-034	35,511.81
BROWN BROS INC		ATLANTIC AVENUE	010-035	86.82
BROWN BROS INC		112 ATLANTIC AVENUE	010-038	4,611.93
BROWN BROS INC		121 ATLANTIC AVENUE		1,526.87
BROWN BUDDY				25.96
BROWN ELIZABETH GILES &	TIMOTHY B BROWN	45 HERON COVE ROAD	029-042-E	2,699.32
BROWN JOAN		118 ATLANTIC AVENUE	010-039	5,731.58
*BROWN JOAN		18 CAMPBELL STREET	016-049	2,648.62
BROWN KAY LIFE TENANT		1 HARBOR HEIGHTS ROAD	016-134	1,417.00
BROWN LAWRENCE K & ROSEMARY J		49 BAY STREET	016-081	2,870.73
BROWN LINWOOD L III & LISA A KLUMB		101 LINEKIN ROAD	003-005-009	10,755.22
BROWN LOUISE D; MCGUIGGAN MARIA	MCDANIEL CATHY & HEATHER D	11 LAKESIDE DRIVE	029-029	2,204.38
BROWN MICHELLE J		169 ATLANTIC AVENUE	010-009	2,175.75
BROWN TED		4 MCKOWN STREET		13.43
BROWN TIMOTHY		47 HERON COVE ROAD	029-042-D	1,961.84
BROWN TIMOTHY E		HERON COVE ROAD	029-042-B	89.50
BROWN TIMOTHY E		HERON COVE ROAD	029-042-C	186.16
BROWN WILLIAM G	KATHLEEN M MORRELL-BROWN	59 OCEAN POINT ROAD #25	022-039-025	173.63
BROWN BARBARA E		133 ATLANTIC AVENUE #51B	010-032-051B	2,922.18
BROWN LAUREN J		94 LAKESIDE DRIVE	029-013-B	1,901.88
BROWN RUSSELL M	ALLEN BRIGITTA A	127 LOBSTER COVE ROAD	021-025-A	4,322.85
BROWNE CLIFFORD	BROWNE BLAKE	LAKESIDE DRIVE	030-040-A	446.60
BRT PROPERTIES LLC		71 COMMERCIAL STREET		180.79

Owner	Second Owner	Location	Map Lot	Original
BRT PROPERTIES LLC		65 COMMERCIAL STREET		838.62
BRUEHL JANET		160 WESTERN AVENUE UNIT 6B	014-020-006B	4,048.98
*BRUENING JUDY ANN		45 SCHOOL STREET	022-062	1,673.34
BRUNNER FAM TRUST AGREEMENT		41 ROADS END	010-023	8,693.14
BRYER STEPHEN E & ROBERTA J		221 LAKESIDE DRIVE	029-002-C	2,414.82
BRYER STEPHEN E & ROBERTA J		231 LAKESIDE DRIVE	029-002-A	2,253.61
BUA ROBERT N	BUA SARAH	47 LINEKIN ROAD	001-001	16,288.11
BUCHANAN JAN M	BUCHANAN DAVID F	44 BAY STREET	016-075	2,294.78
BUCKLEY HENRY T JR & DIANE D TRSTS		73 BAY STREET	016-106	2,312.68
BUNCE BILL M	BUNCE MARCIA K	33 MOUNTAIN VIEW ROAD	029-006-G	1,759.57
BURGESS ROBERT JR	BURGESS BARBARA	23 BREAKWATER ROAD	005-012	13,786.58
BURGOYNE WALLACE CARR & DAWN		20 HARRIS POINT ROAD	017-002-A	4,576.14
BURLEY PHYLLIS NORTON ESTATE OF		ISLE OF SPRINGS	027-001-137	914.69
BURNHAM LISA A		95 LOBSTER COVE ROAD	016-137	2,547.17
BURNS LAURA E		114 WESTERN AVENUE	014-013	4,266.47
BUSH PORTER D TRUSTEE	PORTER BUSH WESTERN AVENUE	124 WESTERN AVENUE	014-014	2,918.60
BUSSELL BERNI H TRUST		160 WESTERN AVENUE #10A	014-020-010A	4,454.42
BUTLER DAVID E		15 FULLERTON STREET	019-092	2,911.44
BUXTON CAROL D		61 MCKOWN POINT ROAD	008-007	8,283.20
BUXTON CAROL D		61 MCKOWN POINT ROAD		4.47
BV2BBH LLC		21 HOWARD STREET	019-001-A	2,857.73
BYRD TRUST U/A MAY 1 2012		9 SHIPS POINT ROAD	014-005C	19,041.13
BYRNE JAMES L		128 LAKESIDE DRIVE	029-013-C	3,338.35
CABOOSE COTTAGE LLC		ROCK ROAD	009-017	329.36
CABOOSE COTTAGE LLC		191 MCKOWN POINT ROAD	009-018	2,631.30
CAGLE NATHAN E JR & LINDA S		14 MADDOCKS ROAD	018-049-001-B	2,689.48
CAGLE NATHAN E JR	CAGLE LINDA	12 MADDOCKS ROAD	018-049-001-A	2,689.48
CAIN JOANNE P TRUSTEE		BAYVILLE	024-012-A	8.95
CAIN JOANNE P TRUSTEE		BAYVILLE	024-012-A	8.95
CALDWELL JANA		ATLANTIC AVENUE	010-011-A	796.55
CALDWELL JANA L		8 ROADS END	010-011	5,400.43
CALYPSO INC		50 COMMERCIAL STREET		22.38
CAMP DENNIS M	CAMP KELLY	34 EASTERN AVENUE	022-044	3,005.41
CAMPBELL BELINDA L		137 LOBSTER COVE ROAD	021-022	2,076.40

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
CAMPBELL CREEK HOUSING PARTNERS LP		1 ANDREA LANE	018-045-A	9,630.20
CAMPBELL CREEK HOUSING PARTNERS LP		ANDREA LANE	018-045-D	9,495.06
CAMPBELL DAN				130.67
CAMPBELL DANIEL THOMAS & SILVIA		41 KENNEY FIELD DRIVE	022-088	2,093.40
CAMPBELL JAMIE		24 HACKMATACK RD		35.80
CAMPBELL JASON L & TRICIA A		17 FULLERTON STREET	019-091	2,602.66
CAMPBELL JUNE		36 CAMPBELL STREET	020-029	2,168.59
CAMPBELL RONNIE & JAMIE		24 HACKMATACK ROAD	030-027-00A	3,988.12
CAMPBELL THERESA A	CAMPBELL TREVOR R	10 ATLANTIC AVENUE	020-045	3,384.89
CAMPBELL THOMAS C & BELINDA L		139 LOBSTER COVE ROAD	021-021	5,642.93
CAMPBELL WILLIAM R		52 MCKOWN STREET	015-080	4,117.89
CAMPBELL WILLIAM R & KELLY J		122 LAKESIDE DRIVE	029-013	4,622.68
CAMPBELL'S COVE INVEST CORP		12 MCKOWN STREET	015-102	8,655.55
CANE CLIFTON & ANNE		3 BY-WAY	015-003	4,178.76
CANE CLIFTON R & ANNE		3 BY WAY		78.76
CAPN FISH REAL ESTATE HOLDINGS II LLC		OFF LAKESIDE DRIVE	029-032-A	8.06
CAPN FISH REAL ESTATE HOLDINGS II LLC		16 LAKEVIEW ROAD	018-052	2,753.92
CAPN FISH REAL ESTATE HOLDINGS LLC		44 COMMERCIAL STREET	015-010	9,683.90
CAPOALE ERNEST J & MARY R		112 LAKEVIEW ROAD	026-016	2,657.26
CAPOZZI FAMILY LTD PARTNERSHIP		49 APPALACHEE ROAD	021-074	2,934.71
CAPTAIN DUNTON'S RENTAL		10 HIGH STREET	020-027	3,944.27
CAPTAIN'S HOUSE LLC		16 WEST STREET	019-014	3,221.11
CARBONE LISA J		47 KENNEY FIELD DRIVE	022-086-A	2,665.31
CARBONE STEPHEN L III		15 GILEAD STREET	020-132	2,619.40
CARDTRONICS USA INC		223 TOWNSEND		31.33
CARLISLE JOANNE THORP		31 NAHANADA ROAD	011-007	2,403.07
CARMODY WILLIAM F III & TRINA		46 SCHOOL STREET	022-001	1,810.59
CARMOLLI PATRICIA P		7 BY-WAY	015-002	4,064.20
CAROLIN DENNIS A & TRACIE Y		30 HOWARD STREET	019-026	2,779.87
CARON WENDY J & THOMAS		19 TURKEY HILL DRIVE	030-006-B	3,426.96
CAROSIELLI SHERRY L		5 HILLCROFT ROAD	016-069	2,121.15

Owner	Second Owner	Location	Map Lot	Original
THEATRE LLC		196 TOWNSEND AVE		259.55
CAROUSEL REALTY LLC		196 TOWNSEND AVENUE	026-037-D	5,588.38
CARPENTER E JANE		9 SECRET COVE LANE	018-029-A	1,480.46
CARR ROBIN	CARR PAUL F	9 HILLCROFT ROAD	016-068	1,980.64
CARTER ARTHUR		26 WILLIAMS STREET		27.74
CARTER ARTHUR A		26 WILLIAMS STREET	018-041	1,491.31
CARTER DOUGLAS	CARTER REBECCA D	182 LOBSTER COVE ROAD	021-040	755.38
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026	650.67
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026-007	423.34
CARTER DOUGLAS A & REBECCA		62 WESTERN AVENUE	018-028	7,819.62
CARTER DOUGLAS ANDREW		63 CREST AVENUE	010-074-A	2,509.58
CARTER MATTHEW		1 ECHO LAKE ROAD	031-013	4,321.96
CARTER VICTORIA		12 BRADLEY ROAD	031-013-B	1,577.89
CARTWRIGHT ERIN		32 CREST AVENUE	016-147	8,547.25
CARVER DOLORES M		37 SUMMIT ROAD	020-009	728.53
*CARVER ERNEST & VICKIE		18 LOGAN ROAD	018-048	1,409.63
CARY BARBARA		27 WEST STREET	019-109	2,534.64
CASE NANCY P		95 KENNEY FIELD DRIVE	023-025-A	2,261.67
CASEL IRA	KIERKUT GALIT	6 BIRCH ROAD	011-069	5,322.57
CASEY ADAM PAUL	CASEY CINDY LOU	14 WILLIAMS STREET	018-038	2,560.59
CASEY DIANA		36 FULLERTON STREET	019-105	1,328.18
CASEY ADAM P		49 EASTERN AVENUE	022-053	2,064.77
CASEY JOSHUA		17 WEST STREET	019-123	2,703.80
CATALINA MARKETING CORPORATION				13.43
CELLER DONALD H & ARLENE E		LOBSTER COVE ROAD	016-097-A	538.79
CELLER DONALD H & ARLENE E		4 WATERS EDGE TRAIL	016-085	3,562.95
CENTRAL MAINE POWER				288.19
CENTRAL MAINE POWER COMPANY		163 TOWNSEND AVENUE	022-019	3,465.44
CENTRAL MAINE POWER COMPANY			099-099	86,539.34
CHAMBERLIN DOREEN M	RICHARD R & JEDDA L MARTEL	39 EASTERN AVENUE	022-055	2,224.07
CHAMBERS ERIKA A	CHAMBERS MICHAEL THOMAS	115 APPALACHEE ROAD	021-058	5,163.26
CHAMBERS MARCIA L		14 WEST HARBOR POND CONDO	014-039-014D	2,710.41
CHAPMAN LAURA		65 TOWNSEND AVENUE		78.76
CHAPMAN LAURA W		65 TOWNSEND AVENUE	020-077	6,138.09

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
CHAPPELLE DONNA R		56 MONTGOMERY ROAD	030-001-A	3,240.80
CHARLES D WICK REVOCABLE TRUST	CHARLES D WICK TRUSTEE	49 BLOW HORN ROAD	007-002	1,781.05
CHASE CORDELIA V		27 BLOW HORN ROAD	007-004	2,114.88
CHASE PETER W		8 SHERMAN STREET	019-113	2,001.22
CHASE ROBERT C & JOAN S		116 LAKEVIEW ROAD	026-012	3,824.34
CHEN ANDREW; MASS JACQUELYN TRSTS	CHEN-MASS LIVING TRUST	15 SOPHIA WAY	021-075-007	3,987.23
CHEN JIE		43 COMMERCIAL STREET		32.22
CHEN JIE		43 COMMERCIAL STREET	015-073	4,238.72
CHEN JIE		41 COMMERCIAL STREET	015-074	5,412.96
CHENOWETH JEAN FRIEDA	CHENOWETH STANLEY	28 SIMMONS DRIVE	022-039-013	485.98
CHIZINSKI JAN	CHIZINSKI BRENDA	51 LINEKIN ROAD	003-005-001	9,571.13
CHOWDER HOUSE INC		22 GRANARY WAY		52.81
CHRISTOPHER MICHAEL HENRY SR &	MARCIA LYNNE TRUSTEES	15 HARBOR HEIGHTS ROAD	016-132	1,866.97
CHRISTOPHER RICHARD J & NANCY C		422 LAKESIDE DRIVE	013-021	3,913.84
CHURCH OF OUR LADY QUEEN OF PEACE		ATLANTIC AVENUE	016-122-001	2,135.47
CHURCH OF OUR LADY QUEEN OF PEACE		85 ATLANTIC AVENUE	016-022	3,685.61
CHURCHILL THOMAS J	KANTOR-CHURCHILL MONICA A	WESTERN AVENUE	018-027-A	76.08
CHURCHILL THOMAS J	KANTOR-CHURCHILL MONICA A	22 OLD QUARRY LANE	018-031-B	5,436.23
CHUTSKY RICHARD		30 BAYCLIFF FARM ROAD	029-049	1,947.52
CIANELLI SHELIA N GILL REALTY LLC	PATRICIA J SAVERY DEVISEES OF	LAKEVIEW ROAD	026-020	1,295.07
CIANELLI SHELIA N GILL REALTY LLC	PATRICIA J SAVERY DEVISEES OF	LAKEVIEW ROAD	018-067	613.97
CICCI2 LLC		28 UNION STREET	020-128	5,040.64
CLADIS HARRISON	CLADIS LISA H	16 BEAR END ROAD	013-007	11,820.27
CLAPP LINDA B	CLAPP DAVID	LAKESIDE DRIVE	029-006-K	103.82
CLAPP LINDA B	CLAPP DAVID	5 MOUNTAIN VIEW ROAD	029-006	3,717.83
CLARK ANDREW D & KATRINA C		99 LAKESIDE DRIVE	029-018	1,542.98
CLARK ANDREW D & KATRINA C		LAKESIDE DRIVE	029-019	582.65
CLARK REALTY TRUST	CLARK ROBERT & GLENNA TRSTS	28 WAWENOCK TRAIL	026-004	3,300.76
CLARK SARAH R & THOMAS E		58 WALL POINT ROAD	017-013	5,084.50
CLARK THOMAS AND SARAH FAM TRUST		15 CHIMES LANE	008-003-004	7,122.41
CLARKE LISA M	MILLER ALAN AND KEVIN	64 OAK STREET	020-112	1,994.96

Owner	Second Owner	Location	Map Lot	Original
CLAY S ORMSBEE REVOCABLE TRUST		15 SNOW ROAD	020-003	1,928.73
*CLOSSON DONNA L		9 WEEKS ROAD	016-103	3,000.16
CLOSSON DONNA L		LOBSTER COVE ROAD	016-136	389.33
CLOSSON JERRY WAYNE JR		21 CAMPBELL STREET	016-053	2,044.18
CLOSSON MARY E & JERRY JR		23 CAMPBELL STREET	016-052	2,595.50
CMH INC		MIDDLE ROAD	029-039	942.44
COADY JOHN ALLEN		7 WARREN LANE	026-034	1,609.21
COADY JUDITH A		78 EASTERN AVENUE	022-048	1,449.90
COASTAL CAR WASH INC		TOWNSEND AVENUE		724.06
COASTAL MAINE POPCORN CO INC		15 TOWNSEND AVENUE		106.51
COATES MARK		10 PERKINS ROAD	019-054	3,085.07
COCA COLA COMPANY THE				16.11
COCA-COLA BEVERAGES NORTHEAST INC				426.02
COFFEY CATHERINE A & JOHN B		21 VILLAGE COURT #7	019-042-A-007	3,835.08
COFFIN CLAUDIA		70 ATLANTIC AVENUE	016-121	3,683.82
COINSTAR ASSET HOLDINGS LLC				27.74
COLA SHARYN A & DEREK A		4 HERON COVE ROAD	026-022-C	2,010.17
COLBURN SUZANNE F		56 WEST STREET UNIT C	019-038-C	1,612.79
COLBY BARBARA BLAKE		14 SIMMONS DRIVE	022-039-004	405.44
COLBY MARK		28 EASTERN AVENUE	022-030	1,508.08
COLBY RALPH HAYES		19 MADDOCKS ROAD	018-058	3,563.89
COLCORD DONALD W		26 LAKESIDE DRIVE	030-042	1,399.46
COLCORD LARRY E & MARY H		25 PINE STREET	020-203	2,247.34
COLEMAN MAINE NOMINEE TRUST		14 ROBERTS CIRCLE	024-024	2,201.70
COLEMAN MARION T		54 WEST STREET	019-037	3,912.04
COLEMAN LYDIA T	THOMPSON JAMES C II	30 VILLAGE COURT #36	019-042-A-036	4,239.62
COLLINS BENTLEY & BRENDA K		20 LINEKIN ROAD #9B	001-017-A-009B	4,627.15
COLLINS CRAIG S	GARDINER PAMELA A	BLACKSTONE ROAD	024-026-D-001	366.95
COMEAU JAMES A & SALLY M		10 HACKMATACK ROAD	030-026	2,761.08
COMERFORD JEFFREY M & DELIGHT E		46 OAK STREET	019-134	2,804.04
CONLEY PAUL & CLAIRE		28 VILLAGE COURT #37	019-042-A-037	4,256.62
CONN ROBERT H JR & LISA A		34 POWDER HILL FARMS ROAD	025-014-B-004	9,395.71
CONNELL WALTER A & SUSAN E		20 LUPINE LANE	029-011-A	2,925.75
*CONNELLY MARY P		56 KENNEY FIELD DRIVE	022-067	2,204.40

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
CONNELLY-LYELL MARGARET T		61 LAKEVIEW ROAD	018-071	2,096.99
CONNELLY-LYELL MARGARET T		WEST HARBOR POND CONDO	014-039-001	1,769.42
CONSOLIDATED COMM OF NORTHERN NE				35.80
CONZELMAN STEPHANIE G	MUNRO FREDERICK J JR	14 KENNEY FIELD DRIVE	020-171	2,152.48
CONZELMAN STEPHANIE G	MUNRO FREDERICK J JR	KENNEY FIELD DRIVE	020-171-A	110.09
COOK PETER R		64 APPALACHEE ROAD	021-045	3,889.67
COOK CHRISTINA L		26 WARREN LANE	026-033-F	2,131.89
COOPER GEORGE JR		15 GREENLEAF LANE	015-067-B	2,769.13
COPELAND PAUL		117 OCEAN POINT ROAD	031-008-B	1,807.01
COPELAND SUSAN J		93 BAYVILLE ROAD	024-008	3,443.96
COPELAND SUSAN J		BAYVILLE	024-006	679.31
CORBIN DAVID C & LEE		9 LEDGE ROAD	009-007	11,159.78
CORNEAL STANLEY C & JANET D		43 MCFARLAND POINT DRIVE #9	015-043-009	4,715.76
CORREA JILL M		28 LOBSTER COVE ROAD	016-126	2,096.99
CORREA JILL M & ROBERT S JR		27 HARBOR HEIGHTS ROAD	016-129	3,729.46
CORREA KRISTIN L		OLD STONEWALL ROAD	006-002-S	694.52
CORREA KRISTIN L		OLD STONEWALL ROAD	006-002-S-001	179.90
CORREA JENNIFER	LOWE ERIC	42 ATLANTIC AVENUE	016-042	3,341.04
CORREA ROBERT S JR		25 HARBOR HEIGHTS ROAD	016-130	2,710.06
CORSON CAMILLE		45 CROOKED PINE ROAD	011-045	3,654.29
COSELMAN CARRIE L		41 BAY STREET	016-083	1,438.27
COSSABOON WILLIAM H & JOAN M		29 BAYBERRY ROAD	011-009-H	1,140.23
COTTER THOMAS G & PATRICIA A		26 ATLANTIC AVENUE	016-036	3,033.16
COURT EBEN D		17 BAY STREET	016-110	2,016.44
COURT EBEN		34 MCKOWN STREET	015-076	3,490.50
COVE LANDING ASSOCIATION		SPRUCE POINT	002-006	706.16
COVELL PEGGY		63 MCKOWN POINT ROAD	008-006	7,120.62
COVIELLO JOHN M JR & NANCY M		28 SCHOOL STREET	020-140	2,268.82
COWDERY MARTHA H		59 ROADS END	010-018	2,727.96
COX ROBIN		29 OAK STREET	019-143	3,105.65
CRAGIN CAROL E		8 PEAR STREET	020-121	1,816.85
CRAIG FAMILY REAL ESTATE TRUST		58 COMMERCIAL STREET	015-013	10,050.85
CRANDALL MARION G		37 LINEKIN ROAD	001-003	10,116.19
CRANE JAMES K		28 GRANDVIEW AVENUE	002-011	11,919.61
CRESSEY LEIGHTON R & LUCILE R		15 LOBSTER COVE ROAD	016-012	1,889.35

Owner	Second Owner	Location	Map Lot	Original
CREST TRUST		31 CREST AVENUE	016-001	2,428.13
CROCKER ALLAN R	BARBARA M CARBONE-CROCKER	30 TURKEY HILL DRIVE	030-006	3,071.64
CROCKER ALLAN R	CARBONE CROCKER BARBARA M	21 TURKEY HILL DRIVE	030-006-A	804.61
CROMWELL REVOCABLE TRUST		8 WALL POINT ROAD	021-009	3,087.75
CROMWELL REVOCABLE TRUST		WALL POINT ROAD	021-010	568.32
CRONIN GEORGE W	DAHL H CECIL	223 BEATH ROAD	031-018	1,607.42
CROSS KERNAN M	JANE BERKOWITZ	65 SUMMIT ROAD	020-194	1,705.07
CROSS RALPH H & LOIS P		11 WEEKS ROAD	021-031	2,795.09
CROW POINT PARTNERS LLC		24 WEST STREET	019-016-A	3,411.74
CROWPOINT YOGA INC		24 WEST		63.54
CRUDEN WALTER K		199 LOBSTER COVE ROAD	021-015-B	5,355.68
CRUICKSHANK GORDON S		119 APPALACHEE ROAD	021-057	2,062.08
CUCCI KATHLEEN A		40 CAMPBELL STREET	020-030	2,336.84
CURRID MATTHEW & SARAH E		2 SKY LEDGE LANE	031-029-2	4,138.48
CURTIS ASHLEY E & XIAOWEI		16 GREENLEAF LANE	015-064	4,132.22
CURTIS ASHLEY E & XIAOWEI		OCEAN POINT ROAD - OFF	031-029-3	443.03
CURTIS JEFFREY D		5 COMMERCIAL STREET	015-111	10,105.45
CURTIS JEFFREY D		10 COMMERCIAL STREET	015-005	11,524.02
CURTIS JEFFREY D		24 PARK STREET	020-189	4,158.17
CURTIS OSBORN MARCUS IV		20 ATLANTIC AVENUE	020-049	3,266.75
CURTIS PAMELA		20 ATLANTIC AVENUE		34.91
CURTIS KAREN B		83 MIDDLE ROAD	026-032	1,564.46
CURULLA ANTHONY & CLAUDETTE	ANNELLE MARIE CURULLA	7 BRADLEY ROAD	031-026-E	2,453.19
CUSUMANO MICHAEL J SR		66 OAK STREET	020-113	2,798.67
CYGNUS MEADOWS LLC		30 WESTERN AVENUE	018-024	9,992.67
DALENA DAVID A TRUSTEE	PATTON BRIAN E TRUSTEE	132 LAKESIDE DRIVE	029-012	2,693.95
DALTON WILLIAM E JR & LISA C		CROOKED PINE ROAD	011-030	70.71
DALTON WILLIAM E JR & LISA C		11 CROOKED PINE ROAD	011-055	5,460.40
D'AMELIO ANTHONY		31 FULLERTON STREET	019-080	1,917.09
D'AMELIO ANTHONY J		4 PAINÉ ROAD	019-081	716.90
D'AMELIO ANTHONY J		BARTER ROAD	019-074	160.20
DANA CONRAD B ; CONRAD B II	GWEN A ZINCK	67 MCKOWN POINT ROAD	008-005	6,974.74

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
KRESS FAMILY LIV TRUST		99 LINEKIN ROAD	003-005-008	11,570.56
DANIELS VIVIENNE I & PAUL		72 EASTERN AVENUE	022-039-019	353.53
DANNELS MARK D REV TRUST	CHESHIRE TABITHA	REED RD	018-039-001	848.46
DANNELS MARK	CHESHIRE TABITHA	42 WILLIAMS STREET	018-039A	781.33
DANNELS MARK	CHESHIRE TABITHA	LOGAN ROAD	018-049-003	1,496.44
DANNELS MARK	CHESHIRE TABITHA	26 LOGAN ROAD	018-049-004	1,265.53
DANNELS MARK	CHESHIRE TABITHA	LOGAN ROAD	018-049-005	1,265.53
DANNELS MARK	CHESHIRE TABITHA	47 REED ROAD	026-021-H	2,339.53
DARMSTADTER DAVID		42 SCHOOL STREET	020-142	1,996.75
DASC PROPERTY LLC		47 OAK STREET	020-098	2,383.38
DASC PROPERTY LLC		3 WEST STREET	019-097	2,973.19
DAVID DARMSTADTER		52 OLD STONEWALL ROAD	006-002-M-004	1,271.79
DAVID DARMSTADTER REV TRUST		OLD STONEWALL ROAD	006-002-M-003	716.00
DAVID WILLIAM IVERSON REV TRUST		131 APPALACHEE ROAD	024-002	6,064.52
DAVIDSON TRUST		15 WEEKS ROAD	021-030	2,746.76
DAVIS MARJORIE A		OFF REED ROAD	026-025	387.54
DE FAZIO'S HOLDINGS INC		20 LINEKIN ROAD #8A	001-017-A-008A	4,903.71
DE GARMO SHERBURNE & BARBARA		OFF LAKESIDE DRIVE	029-032-B	1.79
DE JARNETT RODNEY V & ANNETTE		15 EATON ROAD	025-023-A	4,943.98
DEAD RIVER COMPANY		216 MIDDLE ROAD	029-035	1,263.74
DEAD RIVER COMPANY		OFF LAKESIDE DRIVE	029-024	1,730.93
DEAD RIVER COMPANY		216 MIDDLE ROAD		42.07
DECARLO SALVATORE P & ADELAIDE M		64 KENNEY FIELD DRIVE	022-069	1,878.61
DECATO-FLAHERTY KARA M	FLAHERTY BRIAN E		030-002-005	768.81
DECOSTA MARY C		20 PAINE ROAD	019-087	1,300.44
DEEGLER VAN P & MARCIA E		160 WESTERN AVENUE #8C	014-020-008C	4,270.94
DEETJEN JOHN H SR & CAROL E		28 SEA STREET	015-052	2,456.57
DEGENHARD JULIA ANN	KAREN PRITCHARD	56 WEST STREET UNIT A	019-038-A	1,612.79
DEHEULLE MICHAEL K & LORRAINE C		7 CRANBERRY ROAD ACCESS	011-007-K	424.23

Owner	Second Owner	Location	Map Lot	Original
DEJARNETT RODNEY V & ANNETTE		2 LAKEVIEW ROAD	014-036	2,710.06
DEMELLO PATRICIA		11 SEA STREET	019-019	1,576.10
DENSLOW BRUCE K JR & JAN M		96 ATLANTIC AVENUE #4C	016-018-A-004C	2,337.74
DENTON JOHN G & GLORIA LYNN		26 PINE STREET	020-198-A	2,125.63
DEREZIN MICHAEL & LISA REV LIV TRUST		45 JUNIPER POINT ROAD	004-022	14,537.48
DESISTO NANCY M & MICHAEL J		23 FULLERTON STREET	019-090	2,895.78
DESSOMMES DEIRDRA M		27 LOBSTER COVE ROAD	016-008	1,511.66
DETOMA FRANCIS J JR	MAHNKEN ANN-MARIE	7 RACoon DRIVE	007-008-M	2,818.36
DEV RAAM MAHA		89 APPALACHEE ROAD	021-067	7,172.53
DEXTER LUIS BRIGIDA		OFF KENNEY FIELD DRIVE	020-183	68.91
DEXTER LUIS BRIGIDA		37 KENNEY FIELD DRIVE	020-181	1,703.19
DEY SUSAN HALLOCK		133 ATLANTIC AVENUE UNIT 51A	010-032-051A	2,635.78
DICKSON DONALD H & LISA J		5 CREST AVENUE	016-007	2,290.30
DICKSON FAMILY LLC		TUMBLER ISLAND	005-036	9,918.39
DIGHTON WILLIAM E	KATHY S FRIZZELL	5 REED ROAD	026-026	758.96
DILLEY BRIAN G		156 MCKOWN POINT ROAD	009-004	11,381.72
DILLEY R JAMES		4 MASSACHUSETTS ROAD	004-050	8,881.08
*DIONNE RESIDENCE TRUST		261 ATLANTIC AVENUE	005-002	3,740.80
DIRAMIO SAMUEL D		16 BARROWS ROAD	017-034-B	1,036.41
DIRUBBO NANCY E REV TRUST		133 ATLANTIC AVENUE #72B	010-032-072B	3,731.25
DISH NETWORK LLC				127.09
DIXON WILLIAM P		43 MCFARLAND POINT DRIVE #8	015-043-008	3,643.55
DOBENS JAMES M & MARIE A		48 WESTERN AVENUE	018-026	4,805.26
DOBSON BETTY J		16 WEST HARBOR POND CONDO	014-039-016B	2,552.59
DOGGIN IT LLC		40 SEA STREET	015-056	2,002.12
DOLAN EMILY C		76 APPALACHEE ROAD	021-045-A	4,901.45
DOLLOFF ANN ELIZABETH		175 COMMERCIAL STREET	015-041	3,589.85
DOLLOFF ANN ELIZABETH		COMMERCIAL STREET	015-042	161.10
DOMENECH-CIFUENTES CINDY E	SUSAN A & HONDO PERDOMO	17 GREENLEAF LANE	015-067	2,525.69
DONATELLI JAMES S & LAUREL S		9 PERKINS ROAD	019-056	3,295.39
DONOVAN KIMBERLY FARQUHAR		25 HUTCHINSON DRIVE	029-040-G	2,042.39
DOOLEY ANNE T		4 LEDGE ROAD	009-003	3,852.08
DORAN GEORGE R & SARALYN B		39 UNION STREET	020-065-003	2,877.43

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
KIMBALL NICOLE L		24 HIGHLAND PARK ROAD	023-026-005	2,246.45
DOW GEOFFREY L & LINDA L		91 KENNEY FIELD DRIVE	022-076	1,959.16
DOWLING THEODORE		30 SIMMONS DRIVE #12	022-039-012	227.33
DOWNEAST CANDIES INC		7 BY WAY		116.35
JOSEPH D DOYLE LIVING TRUST		61 ATLANTIC AVENUE	016-025	10,952.12
DRAGON HOLDINGS LLC		10 BOOTHBAY HOUSE HILL	015-076-A	10,549.37
DRAKE PROPERTY GROUP		33 REED ROAD	026-022-A	2,812.09
DRISKO-JOHNSON MARGARET		3 PARK STREET	020-040	2,036.13
DRUCKER NICOLE		17 SPRUCE POINT HILL ROAD	006-002-B	2,309.10
DRUCKER NICOLE		SPRUCE POINT HILL ROAD	006-002-D	750.01
DRUMMOND MICHAEL W		67 PARK STREET	020-193	1,891.28
DRUMMOND MICHAEL W		PARK STREET	021-038	797.45
DRUMMOND GENTNER F & WENDY		32 HODGDON COVE ROAD	013-017	20,370.20
DUBOIS JEAN & MARYBETH		67 LINEKIN ROAD	003-005-003	11,734.26
DUFFY JAMES G & MARY ELIZABETH		144 SAMOSET ROAD	025-025	10,315.77
DUGGAN RICHARD E & JUNE E		10 BEAR END ROAD	013-007-A1	6,166.55
DUMPHY JESSICA	MARK MANFREDI	14 PARK STREET	020-168	2,718.12
DUNBAR LONDA L		32 BAYVILLE ROAD	031-038	1,618.16
DUNCAN MANAGEMENT TRUST		119 BAYVILLE ROAD	024-032	4,599.41
DUNCAN CHARLTON & MARY S		8 WEST HARBOR POND CONDO	014-039-008D	2,933.81
DUNCAN TAMARA L		42 HOWARD STREET	019-030	5,080.92
DUNSFORD JONATHAN H		21 TOWNSEND LEDGE DRIVE	008-009	9,213.39
DUNTON ELIZABETH A		37 LAKEVIEW ROAD	018-077	1,880.42
DUNTONS DOG HOUSE		40 SEA STREET		19.69
DUPNIK DEBORAH		15 PINE STREET	020-204	1,956.47
EAMES ANNE		264 TOWNSEND AVENUE		25.06
EAMES ANNE C & COOK N		264 TOWNSEND AVENUE	030-015	2,447.82
EARLE STEPHEN B		29 PENNINGTON LANE	029-034-F	1,121.44
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-009	26.85
EASTWOOD DAVID B & JUDITH M		9 BREAKWATER ROAD	005-013	13,100.32
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-014	66.23
EASTWOOD JUDITH M		7 FACTORY COVE ROAD	005-029	4,761.40
EATON DEBORAH W	MALONE HEATHER W	163 CREST AVENUE	006-003-A	1,807.90

Owner	Second Owner	Location	Map Lot	Original
EATZ JACQUELINE T		HARBORVIEW CONDOMINIUMS	020-063-001	1,459.75
EDGEWATER PLUS INC		48 LAKEVIEW ROAD	018-061	6,382.25
EDWARDS CAROLINE C IRREV TRUST		16 POOLER ROAD	004-062	14,465.89
EDWARDS BEVERLY A		43 LINEKIN ROAD	001-002	12,921.12
EGG PROPERTIES LLC		39 COMMERCIAL STREET	015-075	3,862.82
EGG PROPERTIES LLC		14 COMMERCIAL STREET	015-006	10,103.65
EGG PROPERTIES LLC		302 TOWNSEND AVENUE	030-023	2,084.46
EIFLER DAVID M JR	RACHEL A MORELLA-FROSCH	54 MCKOWN STREET	015-067-C	3,912.04
EISELE ROBERT M		11 MCCOBB ROAD	026-035	3,051.06
J L R EKELUND REV TRUST 6/19/13		40 JUNIPER POINT ROAD	004-019	6,172.82
ELAVON				20.59
ELIZARKOV LARISSA & ANDREI		42 LAKEVIEW ROAD	018-060	2,591.03
ELLIOTT RICHARD W & LYDIA C		37 MCKOWN STREET	015-090	3,686.50
ELLIOTT RICHARD W ESQ		37 MCKOWN STREET		25.06
EMERY DAVID R & GLENDA J		LINEKIN ROAD	003-005-010	991.66
EMERY DAVID R & GLENDA J		66 LINEKIN ROAD	003-005-011	6,911.19
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-001	290.88
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-002	328.47
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-003	315.94
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-004	328.47
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-005	295.35
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-006	303.40
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-007	371.43
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-008	2,042.39
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-009	667.67
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-010	307.88
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-011	320.41
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-012	350.84
EMPIRE DEVELOPMENT LLC		SUNSET ROAD	010-054-013	290.88

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
EMS OAK GROVE LLC		160 WESTERN AVENUE #9B	014-020-009B	4,272.73
ENDICOTT JEFFREY & PAULA		32 WILLIAMS STREET	018-042	1,996.75
ENDICOTT SUSAN		25 WEST STREET	019-110	2,586.55
ENDRES ANDREW R & JULIE ANNE		197 LOBSTER COVE ROAD	021-015-A	2,650.99
ENGERT BRUCE C & MARY-ELLEN		58 ROADS END	010-008-A	4,313.61
ERICKSON GEORGE E & CYNTHIA B		15 BARTER ROAD	019-077	1,466.01
ERICKSON GEORGE E & CYNTHIA B		252 SAMOSET ROAD	028-010	4,274.37
ERWIN MICHAEL A & KATHERINE M		28 MONTGOMERY ROAD	022-034	1,758.68
ESCOBAR EDWARD C SR & ESPERANZA		15 LAKEVIEW ROAD	018-082	1,751.52
ESTERBERG ROB, ROBIN & MELODIE	KRISTIN & DONALD OSTERBORG	ISLE OF SPRINGS	027-001-234	824.30
EVANOFSKI CONSTANTINE & MARY		16 MILL COVE CREST	019-048	2,301.05
EVANS IRREVOCABLE TRUST		66 GRANDVIEW AVENUE	002-003	10,710.47
EVANS WILLIAM JOHN JR	PATRICIA ELLIN LABELLE EVANS	ATLANTIC AVENUE	005-008	581.75
EVANS WILLIAM JOHN JR	PATRICIA ELLIN LABELLE EVANS	36 OAK STREET	019-130	3,251.54
EVENTIDE EPICUREAN SPECIALTIES				142.31
EWING ROBERT		50 SUNSET ROAD	010-058	1,893.82
F WAYNE LAFFERTY JR	STOVER CHARLES C III	109 BAYVILLE ROAD	024-035	3,193.36
FACKLER III GEORGE H		23 BARROWS ROAD	017-039	6,778.73
FACTORY COVE DOCK ASSOCIATION		FACTORY COVE ROAD	005-021	433.18
FAIR POINT COMMUNICATIONS INC		8 EASTERN AVENUE	022-026	3,537.04
FAIRBROTHER MARCUS % MARGARET K		40 WAWENOCK TRAIL	026-001	2,236.61
FAIRHAVEN DOCK TRUST		HODGDON COVE ROAD	013-018-A	969.29
FAIRPOINT COMMUNICATIONS INC				35.80
*FALLON PATRICIA G & HARLIN		63 EASTERN AVENUE	022-051-B	2,340.51
FAMILY DOLLAR STORES				916.48

Owner	Second Owner	Location	Map Lot	Original
FANSLAU ERNEST & ELIZABETH FARM 23		77 CREST AVENUE	010-074	1,837.44
FARNHAM CINDY L		102 OCEAN POINT ROAD		136.94
FARNHAM FREDERICK L		209 ATLANTIC AVENUE	005-032	1,421.26
FARNHAM GARY W & MICHELLE L		193 LOBSTER COVE ROAD	021-016	3,179.94
FARNHAM JONATHAN A		39 MIDDLE ROAD	026-041	1,582.36
FARNHAM JONATHAN M & CHARITY L		BRADLEY ROAD	031-026-B	357.10
FARNHAM MERLE W - HEIRS		30 LAKESIDE DRIVE	030-043	1,855.33
FARRELL RICHARD K & BINJIE		48 SCHOOL STREET	022-003	1,446.32
FARRIN CLIVE D LIFE TENANT		91 BAY STREET	020-201	1,705.87
FARRIN JONATHAN M		86 ATLANTIC AVENUE	016-015	2,818.13
FASSETT FRANK C & MICHELLE		355 TOWNSEND AVENUE	030-036	13.43
FASSETT FRANK C & MICHELLE C		LAKESIDE DRIVE	029-021-E	328.47
# FASSETT FRANK C & MICHELLE C		111 LAKESIDE DRIVE	029-014	583.54
FASSETT MICHELLE L		OFF LAKESIDE DRIVE	029-015	68.91
FAY PAUL E & VIRGINIA K TRUSTEES		MADISON ROAD (BOOTHBAY)	029-021-B	3,971.12
FELDMANN STEVEN M & MARIE		64 MCFARLAND POINT DRIVE	015-043-020	4,290.63
FERRELL DOROTHY RUTH	REYNOLDS SUSAN LEE	169 LAKESIDE DRIVE	029-006-A	2,364.59
FERRELL CAROLINE & ROGER		190 ATLANTIC AVENUE	010-093	4,326.43
FERRIS MICHAEL R		165 ATLANTIC AVENUE	010-010	2,701.11
FERRIS MUSIC SERVICE INC		93 LAKEVIEW ROAD	018-068-A	1,116.07
FIEDLER ROBIN				92.19
FIGINI JOSEPH C	DENBY JASON	438 LAKESIDE DRIVE	013-023	1,938.57
FINELLI ANTON J	SAWYER MARGARET A	47 CROOKED PINE ROAD	011-042	5,868.52
FINNIGAN PAMELA	MICHAEL COURT MCCARTHY	16 EATON ROAD	025-020	10,322.93
FIORE JILL K		64 UNION STREET	020-164	2,325.21
FIRST FEDERAL SAVINGS & LOAN		CREST AVENUE	010-084	112.77
FIRST FEDERAL SAVINGS & LOAN		41 TOWNSEND AVENUE	020-081	9,498.64
FIRST NATIONAL BANK		79 OAK STREET		386.64
FIRST NATIONAL BANK		79 OAK STREET	022-008	341.89
FIRST UNITED METHODIST CHURCH		79 TOWNSEND AVENUE	020-074-ON	7,340.79
				1,362.19

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
FISCHER JANET A TRUSTEE		6 BAYBERRY ROAD	011-014	1,599.37
FISCHER JANET A TRUSTEE		8 BAYBERRY ROAD	011-017	1,432.90
FISCHER JANET A TRUSTEE		OFF BAYBERRY ROAD	011-019	143.20
FISHER CATHY E		132 LOBSTER COVE RD	021-037	3,364.21
FLAGSHIP MOTOR INN LLC		204 TOWNSEND AVENUE		39.38
FLANAGAN DAVID J		63 HIGH LEDGE LANE	030-031-005	162.89
*FLANAGAN DAVID J		38 SUMMIT ROAD	020-015	2,995.57
FLANAGAN DONALD E & WAHLEAH	KEVIN C & MAUREEN FLANAGAN	12 PINE STREET	020-197	2,991.98
FLANAGAN DONALD E & WAHLEAH	KEVIN C & MAUREEN FLANAGAN	PINE STREET	020-196	360.69
FLASH STEPHEN B & ELENA S		24 FACTORY COVE ROAD	005-022	10,695.25
FLOWER CHRISTOPHER & JANE S		180 COMMERCIAL STREET	015-032	14,336.95
*FOGG NORMAN F		29 WILLIAMS STREET	018-003	830.83
FONTAINE ROBERT E & JUDITH F		52 BAY STREET	016-077	1,841.02
FORD ANNE K		39 BACK NARROWS ROAD	031-014	1,734.51
FORLIVESI CARLA		40 ATLANTIC AVENUE	016-041	3,870.88
FOSS SUSAN JEFFREY AND DAWN	STAHLIE KRIS	39 MONTGOMERY ROAD	022-036	1,751.83
*FOSSETT CHESTER F	CHESTER F FOSSETT REV LIV TRST	1 ATLANTIC AVENUE	020-057	4,659.30
FOSTER DAVID & LINDA		141 LOBSTER COVE ROAD	021-020-A	7,769.50
FOSTER DAVID A SR & LINDA B		18 OLD STONEWALL ROAD	006-A-005	720.48
FOSTER DAVID A SR & LINDA B		35 SCHOOL STREET	020-144-B	2,764.66
FOX MARGARET A		47 LAKEVIEW ROAD	018-074	2,366.38
*FRANCIS STEPHEN W & LAURA H		96 ATLANTIC AVENUE #3D	016-018-A-003D	2,063.87
FRANKE JAMES & JENNIFER		61 LINEKIN ROAD	003-005-002	18,317.07
FRANKO-FRYNCKO LIV TRUST		34 UNION STREET	020-134	7,366.75
FRANKO-FRYNCKO LIV TRUST		38 UNION STREET	020-135	2,588.34
FRANSDEN BARRY L		52 KENNEY FIELD DRIVE	022-066	2,001.22
FRANSDEN BARRY L		133 ATLANTIC AVENUE #81A	010-032-081A	3,027.79
FRANZ CHARLENE L		294 SAMOSET ROAD	028-006	1,512.55
FRASER STEPHEN J & SHEILAE A		34 SCHOOL STREET	020-141-A	596.07
FRAZEL HUGH S III & ANABELLE		17 BLOW HORN ROAD	007-004-A	2,892.64

Owner	Second Owner	Location	Map Lot	Original
FRAZER JAMES A & PATRICIA FRED'S COFFEE		78 LAKEVIEW ROAD	018-064	3,168.30 11.64
BARBARA H FREEMAN REV TRUST FREEMAN PAUL G		11 EAMES ROAD 83 KENNEY FIELD DRIVE	015-027 022-078	7,941.34 1,812.38
FREITAG CYNTHIA R FREUDIGMANN RUSSELL E & LINDA		104 APPALACHEE ROAD 69 BAY STREET	021-051 016-107	1,781.95 1,775.68
FRIANT HOWARD L JR FRIANT GEORGE D	DENISE J DEMASI STACEY A MILLER FRIANT	10 SUNSET ROAD 38 HOWARD STREET	010-051 019-028	1,945.55 3,868.19
FRTIZ F CARL *FRITZ MICHAEL A		160 WESTERN AVENUE #11B 7 WATERS EDGE TR	014-020-011B 016-096	4,193.08 2,823.73
FRITZY ENTERPRISES LLC FRIZZELL SARA E	BARBARA R FRITZ	93 TOWNSEND AVENUE 169 KENNEY FIELD DRIVE	020-072 022-081	5,847.93 358.00
FRIZZELL SARA E FULLER LEONARD		69 KENNEY FIELD DRIVE 59 CREST AVENUE	022-082 010-076-ON	1,975.27 346.37
FULLER LEONARD H & CYNTHIA J FULLER LEONARD H & CYNTHIA J		57 CREST AVENUE CREST AVENUE	010-077 010-076	1,627.11 669.46
FULLER ALEXANDER S FULLER LEONARD H & CYNTHIA J		9 MASSACHUSETTS ROAD CREST AVENUE	004-048 010-075	5,284.08 140.51
FULLERTON FOUR LLC FURASH STANLEY & MARY		18 FULLERTON STREET 41 SUMMIT ROAD	019-102 020-009-A	2,301.94 2,988.41
G LEE PROPERTIES LLC GAECKLEIN DAVID A & NANCY H		17 PARK STREET 189 LAKESIDE DRIVE	020-037 029-002-B	1,908.14 3,380.42
GAECKLEIN DAVID A & NANCY H GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE LAKESIDE DRIVE	029-002-D 029-003-A	1,355.03 288.19
GAECKLEIN DAVID A & NANCY H GAGNE DAVID A & CHRISTINE M	STEPHEN E BRYER	LAKESIDE DRIVE 38 FULLERTON STREET	029-003 019-106	287.30 1,415.89
GAGNE JONATHAN & MICHELLE GARDNER PETER N & JANE H		43 MCFARLAND POINT DRIVE #10 36 WEST STREET	015-043-010 019-033	3,955.00 1,841.02
GARRETT ELISHA M JR GERRETT & AYER TRUST		11 SIMMONS DRIVE #7 70 LAKESIDE DRIVE	022-039-007 029-013-A	214.80 2,037.92
GARRITY SEAN R & DENISE M GARVIN DAVID T		186 COMMERCIAL STREET LINEKIN ROAD	015-033 003-005-013	6,873.60 966.60

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
GASBARRONE LESLEY & SIGNE KLINGER		156 TOWNSEND AVENUE	022-013	3,023.31
GATES SANDRA L		13 WEST HARBOR POND ROAD #13B	014-039-013B	2,380.59
GAY THEODORE R & DORA A		183 CREST AVENUE	006-002-C	1,585.94
GEDDRY CYNTHIA A		43 MCFARLAND POINT DRIVE #7	015-043-007	3,817.18
*GELARDEN ROBERT J & SUSAN S		36 BRADLEY ROAD	031-015	3,228.95
GENTRY GINA L		84 EASTERN AVENUE	022-048-A	2,100.57
GEORGE WILLIAM M	GEORGE ANNE M	133 ATLANTIC AVENUE #41T	010-032-041T	2,528.38
GERHARDT CHARLES	GERHARDT LESLIE TRUSTEE THE	2 MCFARLAND POINT DRIVE #35	015-043-035	2,826.41
GERMAIN SARA W & EDWARD B		ISLE OF SPRINGS	027-001-031	883.37
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	HARBOR HEIGHTS ROAD	016-131	738.38
GERRAUGHTY RODDY R	ELIZABETH R FUELNER	16 HARBOR HEIGHTS ROAD	016-092	1,372.04
GETCHELL BROS INC				18.79
GIANGRAVE MICHAEL		4 CAMPBELL STREET	016-046	2,202.59
GIARUSSO BRANDEN M	GIARUSSO ELIZABETH M	9 GILEAD STREET	020-133	2,998.25
GIBBONS FAMILY TRUST	GIBBONS JAMES F & MARY LYNN	39 JUNIPER POINT ROAD	004-023	3,258.70
GIBBONS SHEILA E		133 ATLANTIC AVENUE #21B	010-032-021B	3,127.13
GIGUERE LISA JEANNE - TRUSTEE	GIGUERE FAMILY TRUST	74 CREST AVENUE	011-009-Q	1,513.45
GIGUERE RONALD C	GIGUERE JULIE A	96 ATLANTIC AVENUE #2A	016-018-A-002A	2,083.56
GILBERT WAYNE	GILBERT MICHAEL	16 SIMMONS DRIVE	022-039-005	732.11
GILBERT WAYNE		8 SIMMONS DRIVE	022-039-002	451.08
GILCHRIST FAMILY 2017 TRUST	GILCHRIST DEBORAH S & BARRETT	5 BRIGGS LANE	024-039	2,675.16
GILCHRIST FAMILY 2017 TRUST	GILCHRIST DEBORAH S & BARRETT	56 VIRGINIA STREET	024-053	7,117.04
GILES ELBRIDGE		HERON COVE ROAD	029-042	330.26
GILES ELBRIDGE		OFF LAKEVIEW ROAD		427.81
GILES ELBRIDGE & JUNE		MADDOCKS ROAD	018-057-B	115.46
GILES ELBRIDGE A		OFF MADDOCKS ROAD	018-056	115.46
GILES ELBRIDGE A & JUNE P		38 LAKEVIEW ROAD	018-055	2,106.83

Owner	Second Owner	Location	Map Lot	Original
GILES ELBRIDGE A & JUNE P		39 LAKEVIEW ROAD	018-076	827.88
GILES JUNE P		LOGAN ROAD	018-049-002	183.48
*GILES SARAH E & CRAIG L		6 CAMPBELL STREET	016-047	2,141.78
GILKEY-WEST SONJA	GILKEY AMOS & PAGANI FROUWKJE	60 MASSACHUSETTS ROAD	004-039	10,942.27
GILL ROBERT E & KATHLEEN		16 LOBSTER COVE ROAD	016-123	3,742.89
GILL STEPHEN H & CHERYL L		125 CREST AVENUE	006-016	1,777.47
GILL STEPHEN H & CHERYL L		CREST AVENUE	006-011	727.64
GILL STEPHEN H & CHERYL L		OFF SUNSET ROAD	006-015	34.01
GILLETTE DENNIS		133 ATLANTIC AVENUE #52A	010-032-052A	3,398.32
GILLIES JOHN & PATRICIA W		10 SUNNY LANE ROAD	004-054A	6,732.19
GIMBELS OF MAINE INC		16 COMMERCIAL STREET		41.17
GIMBELS OF MAINE INC		39 COMMERCIAL STREET		17.01
GIMBELS OF MAINE INC		14 COMMERCIAL STREET		42.07
GINN HERBERT IRREV TRUST		OFF WEST STREET	019-042-B	853.83
GIOVANGELO STEVEN		42 WEST STREET	019-034	2,616.98
GLACE LLC		1 BY WAY		272.97
GLASER WAYNE R & LOIS A		18 ARTHUR DRIVE	029-013-F	2,633.09
GLASRUD THOMAS T & LAURIE A		BARROWS ROAD	017-041	2,582.97
GLASRUD THOMAS T & LAURIE A		12 BARROWS ROAD	017-025	3,324.93
GLEASON FINE ART INC		31 TOWNSEND AVENUE		30.43
GLEASON MARTHA W & DENNIS J		31 TOWNSEND AVENUE	020-088	11,446.16
GLEN GARRY OF BAYVILLE LLC		10 GLENSIDE ROAD	024-044	11,742.40
GOLD/SMITH GALLERY INC		8 MCKOWN STREET	015-100	2,887.27
GOLDEN MICHAEL & PATRICIA K		17 WALL POINT ROAD	021-011	1,394.41
GOLDENBERG WILLIAM J		11 SHERMAN STREET	019-118	2,143.53
GOLDSMITH BILLIE HOWARD		3 PEAR STREET	020-126	2,520.86
GOLDSMITH ELIZABETH F		21 BAYBERRY ROAD	011-009-M	1,263.74
GOMEZ KARI		ISLE OF SPRINGS	027-001-190	1,105.33
GONZALES CAROLE M		CREST AVENUE	011-011	717.79
GONZALES CAROLE M		56 CREST AVENUE	011-010	1,423.95
GONZALES G KENT & CAROLE M		CREST AVENUE	011-010-A	1,768.52
GONZALES G KENT & CAROLE M		CREST AVENUE	011-013	119.04

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
GOODNOW JUDITH V TRUSTEE		12 GRANARY WAY UNIT #2	025-002	3,995.28
GORDON ABIGAIL E		267 WESTERN AVENUE	020-083-002	5,005.73
GORDON DEBORAH J	EWING GLENN E	10 FULLERTON STREET	008-002	11,109.64
*GORMAN RUTH ANNE		20 LINEKIN ROAD #8B	019-099	2,842.34
GORTON EUGENE E & DEBORAH G		5 TOWNSEND LEDGE DRIVE	001-017-A-008B	4,511.70
GOSSELIN MARK A & JENNIFER A		3 HARBOR ISLAND	008-009-B	3,422.48
GOSSELIN RICHARD R		5 GRANDVIEW AVENUE	015-118-001	4,801.68
GRANDVIEW LANDING LLC		PAINE ROAD	002-014	13,041.05
GRANGER NORTHERN INC		OFF FULLERTON STREET	026-038-D	284.61
GRANGER NORTHERN INC		OFF WEEKS ROAD	026-038	6.27
GRANT ANNE MCMANUS		53 CROOKED PINE ROAD	021-028	144.99
GRANT CHRISTOPHER E & SHARON L		OFF CROOKED PINE ROAD	011-041	3,624.75
GRANT CHRISTOPHER E & SHARON L		53 BRIDGE STREET	011-043	180.79
GRANT MARIANNE BERRIGAN REV TRUST		30 ATLANTIC AVENUE	020-085-A	3,662.34
GRANT MARIANNE BERRIGAN TRUSTEE		17 MIDDLE ROAD	016-038	4,472.31
GRANT RICHARD A & SHARON A		9 GRANTS WAY	018-018-B	1,540.58
GRANT'S WAY LLC		11 BAY STREET	021-029	1,588.63
GRAVES DEBORAH L & DAREN L		12 LOGAN ROAD	016-112	1,960.58
GRAY BLAIR MCGREGOR & KRISTEN C		23 HAHN COVE RD	018-047	2,210.65
GRAY REVOCABLE TRUST		26 APPALACHEE ROAD	009-024	15,543.47
GRAY JENNIFER & TERENCE K		94 ATLANTIC AVENUE	021-042	2,994.67
GRAYHAWK LEASING LLC		114 APPALACHEE ROAD		565.64
GREAT HILL LLC		34 HOWARD STREET	016-017	4,679.96
ELLEN GREENE TRUST		15 PATTON LANE	021-054	1,457.96
GREENLEAF ALBERT L & CLEO R		63 KENNEY FIELD DRIVE	019-027	2,529.22
GREENLEAF EILEEN B		59 ATLANTIC AVENUE	029-041-001	1,692.45
GREENLEAF NICHOLAS A & BRIDY L		59 ATLANTIC AVENUE	022-083	2,820.15
GRIFFIN CARL R III & DENISE		59 ATLANTIC AVENUE	016-026	6,033.20
GRIFFIN CARL R III ESQ				209.43

Owner	Second Owner	Location	Map Lot	Original
GRIFFIN DENISE C		195 ATLANTIC AVENUE	005-033-B	15,026.66
GRIFFIN DONALD G & JANE A TRUSTEES		116 GRANDVIEW AVENUE	001-011	20,371.09
GRIFFIN JANE A 2006 REVOC TRUST		110 GRANDVIEW AVENUE	001-012	7,934.17
JENNIFER GRIFFIN LIVING TRUST		25 LOBSTER COVE ROAD	016-009	3,837.76
JENNIFER GRIFFIN LIVING TRUST		104 ATLANTIC AVENUE	010-037	4,572.55
GRIFFIN KAREN U & WILLIAM R		88 CREST AVENUE	011-009-D	960.33
GRIFFITHS VICTORIA A		47 BIRCH ROAD	007-007-E	2,734.23
GRIMMEL FAMILY TRUST		20 FACTORY COVE ROAD	005-020	8,996.54
*GRINDALL HARRY S III		107 WESTERN AVENUE	014-034	2,342.17
GRINNELL BARRY G & LORI L		192 MIDDLE ROAD	029-036-A	2,536.43
GROTON NEAL F & SUSAN		137 SAMOSET ROAD	025-018-002A-1	3,406.37
GROTON NEAL F & SUSAN		133 SAMOSET RD	025-018-002A-2	434.97
GROVER MERRITT B & PATRICIA A		2 MONTGOMERY ROAD	022-031	2,583.86
GROVER ROBERT F		47 TOWNSEND AVENUE	020-080	7,777.55
GROVER'S HARDWARE INC		47 TOWNSEND AVENUE		447.50
GRUENER WILLIAM		144 ATLANTIC AVENUE	010-045	3,699.05
GUADIZ PATRICK H & JENNIFER A		8 MCFARLAND POINT DRIVE #33	015-043-033	3,089.54
GUDROE DARRELL & SARAH		32 KENNEY FIELD DRIVE	020-177	2,974.98
GUDROE SARAH K		206 TOWNSEND AVE		51.91
GUDROE SARAH K		206 TOWNSEND AVENUE	026-37E-00N	187.05
GUERIN KARIN E		21 OLD QUARRY LANE	018-031-A	2,220.50
GUY'S INN LLC		65 COMMERCIAL STREET	015-069	10,429.44
GUZZO DAWN K & GARY		23 WEST STREET	019-111	2,680.53
HACKMAN STEPHEN R REV TRUST		53 COMMERCIAL STREET	015-071	6,713.40
*HAGGETT CHARLES E III & MARTHA A		134 LAKEVIEW ROAD	026-011	2,212.44
HAGGETT MARTHA A		23 LAKEVIEW ROAD	018-081	1,653.06
HAHN MICHELLE J		82 BACK NARROWS ROAD	031-021	13.43
HAHNEL JUDITH M		CORNER OF PARK & CAMPBELL	020-035	734.80
HAINES GERALD C & RITA M		40 HARBOR HEIGHTS	016-092-A	2,167.69
*HALE CYNTHIA E		44 UNION STREET	020-151	6,319.28
HALE STEPHANIE J		8 ABENAKI ROAD	021-039-F	2,670.33
HALLINAN DENNIS		ATLANTIC AVENUE (REAR)	005-015	42.07
*HALLINAN DENNIS & MARY		239 ATLANTIC AVENUE	005-016	3,334.99

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
HALLINAN KATHLEEN P & WILLIAM F		11 KENNEY FIELD DRIVE	020-187	2,032.54
HALLINAN RICHARD M		6 SEA STREET	015-048	2,030.76
HALLINAN ROBERT A & DEBRA S		12 SUNSET ROAD	010-052	3,093.12
HALLINAN ROBERT A & DEBRA S		18 HIGHLAND PARK ROAD	023-026-004	2,344.90
HALLINAN WILLIAM F & KATHLEEN		7 KENNEY FIELD DRIVE	020-188	1,773.00
HALLMARK MARKETING COMPANY LLC				31.33
HAMBLÉN DAVID G & SUSANNE G		399 LAKESIDE DRIVE	013-018	3,497.82
HAMBLÉN JANET K		347 LAKESIDE DRIVE	025-012	6,555.59
HAMILTON FAMILY TRUST		133 ATLANTIC AVENUE #41A	010-032-041A	3,192.46
HAMMOND LUMBER COMPANY				2,101.46
HAMMOND RICHARD & PEGGY		ATLANTIC AVENUE	006-021-009	605.92
HAMRIN KRISTINA W		7 SUNSET ROAD	010-006	2,206.17
HANDH LLC		20 LINEKIN ROAD #7B	001-017-A-007B	4,515.27
HANLEY KATHY L	ALLISON H LLERAN	98 MCKOWN POINT ROAD	004-056	3,964.85
HANNAFORD BROS CO #8143		180 TOWNSEND AVE		8,268.90
HANNULA EDWARD A & ELIZABETH		201 LOBSTER COVE ROAD	021-015	4,920.71
HANSEN JERRETT L	LAURA INGERSOL	22 MOUNTAIN VIEW ROAD	029-006-E	1,908.14
HARBOR BAIT INC				825.19
HARBOR CROSSING LLC		14 TODD AVENUE	015-093-A	2,410.23
HARBOR LAKE FARM ASSOC INC		ISLAND-WEST HARBOR POND	029-048	162.00
HARBOR MART/COUNTRY STORE		15 COMMERCIAL STREET		17.01
HARBOR VIEW HOUSING ASSOCIATES		23 SCHOOL STREET	020-144-A	13,668.44
HARBORAGE INN INC		75 TOWNSEND AVENUE		115.46
HARBORAGE INN INC		75 TOWNSEND AVENUE		0.00
HARBORFIELDS INC		24 MCKOWN POINT ROAD	008-013	20,398.84
HARBORFIELDS LLC		24 MCKOWN POINT ROAD		712.42
HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE		160.20
HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE	020-076	7,611.98
HARDING CURTIS E & JEANNE C		87 CREST AVENUE	010-072	1,617.27
HARDING CURTIS E & JEANNE C		83 CREST AVENUE	010-073	1,329.08
HARDSCRABBLE LLC		VIRGINIA STREET	024-048	134.25

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
HARDSCRABBLE LLC		36 VIRGINIA STREET	024-049	8,781.74
HARDSCRABBLE LLC		VIRGINIA STREET	024-052-A	3,128.92
HARDWICK SCOTT ALAN	HAILI VANESSA KARG	15 SHERMAN STREET	019-117	2,683.21
HARMONY HILL REALTY TRUST		WEST STREET	019-041	336.52
HARMONY HILL REALTY TRUST		8 MILL COVE CREST	019-042	2,871.16
HAROLD W BISHOP AGENCY		3 BRIDGE STREET		64.44
HARRIGER BARBARA S		21 WEST STREET	019-121	1,554.77
HARRINGTON BRANDON	JACKSON JAZPYER S	9 BAYVILLE ROAD	031-036	2,956.19
HARRINGTON BRANDON	JACKSON JAZPYER S	BAYVILLE ROAD	031-037	801.03
#HARRIS BRUCE M & MEDEA D		MIDDLE ROAD	029-038	621.13
HARRIS FAMILY TRUST		2 GRANDVIEW AVENUE	002-016	9,479.84
HARRIS ALAN J & SUSAN G		147 LAKESIDE DRIVE	029-006-J	3,119.97
HARRISON ANN S & JILL H		96 ATLANTIC AVENUE #3C	016-018-A-003C	2,173.06
HARTFORD P CHAPIN		5 SEA STREET	019-025	2,753.83
HARTGROVE JOSEPH D & SUSAN M		69 LAKEVIEW ROAD	026-021-A	2,697.53
HARTT KENNETH L JR & LINDA E		21 MCCOBB ROAD	026-036	639.03
HASTINGS/REECE COTTAGE LLC		ISLE OF SPRINGS	027-001-193	1,376.51
HATCH MARY T		15 VIRGINIA STREET	031-036-A	2,866.56
HAWKE ANDREW C		78 PARK STREET	021-039-C	5,271.55
HAWKE ASSOCIATES LLC		203 TOWNSEND AVENUE	030-008	5,467.55
HAWKE BEATRICE A		20 KENNEY FIELD DRIVE	020-172	2,003.91
HAWKE BEATRICE A		32 TODD AVENUE	015-085	2,394.78
HAWKE BEATRICE A		32 TODD AVENUE		26.85
HAWKE LAND HOLDINGS LLC		TOWNSEND AVENUE	022-017-1	675.73
HAWKE MOTORS		203 TOWNSEND AVENUE		204.06
HAYES FAMILY CORPORATION		48 BLOW HORN ROAD	007-010	6,105.69
HAYES JAMES A II	GRAY BARBARA H	BLOW HORN ROAD	007-010-00A	2,559.70
HAYNES GEORGE P & JUDITH L		55 ATLANTIC AVENUE	016-027	5,196.37
HAZELTON FAMILY TRUST		44 MASSACHUSETTS ROAD	004-026	4,124.16
HEADS OF THE HARBOR INC		52 UNION STREET		49.23
HEALY MAURICE & VALERIE		52 MCFARLAND POINT DRIVE #25	015-043-025	3,450.23
HEDBERG CATHERINE E & BRETT M		33 HARRIS POINT ROAD	017-005-B	7,144.79
HELMAN LARS AF		80 APPALACHEE ROAD	021-046	3,108.34

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
HENNESSY JOHN R & COLLEEN		21 SEA STREET	015-045	4,978.89
HENNIGAR HOWARD V JR & SUSAN L		207 SAMOSET ROAD	028-013A	6,298.12
HENNIGAR NATHANIEL & KATHRYN		205 SAMOSET ROAD	028-013	2,516.74
HEPBURN SUE T		65 REED ROAD	026-021-E	2,787.23
HERBERT JOHN		GILES ROAD	031-029-5	465.40
HERMANN GEORGE A & MYRL D		96 ATLANTIC AVENUE #3B	016-018-A-003B	2,334.16
HESSE SHIRLEY MCKAY		47 WESTERN AVENUE	018-033	3,580.00
HEYL ANTHONY		17 TOWNSEND AVENUE		46.54
HIEBERT CYNTHIA K & MARK W		56 WEST STREET UNIT D	019-038-D	1,439.16
HIGGINS JOSHUA & EMILY		OLD STONEWALL ROAD	006-002-E	738.38
HIGGINS JOSHUA P & EMILY P		53 OLD STONEWALL ROAD	006-002-M-002	2,464.83
HIGH LEDGE LLC		10 OAK STREET	019-006	5,630.45
HIGH LEDGE LLC		SOPHIA WAY	020-192-012	192.43
HIGH LEDGE LLC		57 HIGH LEDGE LANE	030-031-006	162.89
HIGH LEDGE LLC		53 HIGH LEDGE LANE	030-031-007	200.48
HIGH LEDGE LLC		47 HIGH LEDGE LANE	030-031-008	165.58
HIGH LEDGE LLC		HIGH LEDGE LANE	030-031	43.86
HIGH LEDGE LLC		75 HIGH LEDGE LANE	030-031-001	162.89
HIGH LEDGE LLC		73 HIGH LEDGE LANE	030-031-002	163.79
HIGH LEDGE LLC		71 HIGH LEDGE LANE	030-031-003	166.47
HIGH LEDGE LLC		69 HIGH LEDGE LANE	030-031-004	170.95
HIGH LEDGE LLC		310 TOWNSEND AVENUE	030-024	2,269.72
HIGH LEDGE LLC		147 TOWNSEND AVENUE	022-022	4,758.72
HIGH LEDGE LLC		49 HIGH LEDGE LANE	030-031-012	179.00
HILARY L FRITZ RIPP REVOCABLE TRUST		11 SCHOOL STREET	020-148	2,520.32
HILL LOIS BOON		52 MCFARLAND POINT DRIVE #28	015-043-028	4,081.20
HILSCHER DEBORAH S		80 OAK STREET	026-037-B	3,766.16
HIMES MATTHEW	KIEFER INGRID	39 MASSACHUSETTS ROAD	004-036	8,938.37
HINDS TIMOTHY		62 BAY STREET	020-005	1,833.86
HINRICHS CELIA A	BLOOM SAUL A	139 MCKOWN POINT ROAD	009-032	8,680.61
HOCHSTEIN SUSANN & JOHN		142 ATLANTIC AVENUE	010-044	2,925.84
HODGDON ALICE & JENNIFER		5 HILLSIDE ROAD	024-013	1,244.05

Owner	Second Owner	Location	Map Lot	Original
HODGDON CLARA G HEIRS OF		139 WESTERN AVENUE	014-027	3,241.69
HODGDON CLARA G HEIRS OF		WESTERN AVENUE	014-027-A	199.58
HODGDON YACHT SERVICES LLC		85 MACFARLAND POINT		86.82
HODGDON YACHT SERVICES LLC		85 MCFARLAND POINT DRIVE	015-043-B	6,230.09
HODGDON JACOB J		35 CAMPBELL STREET	020-026	2,514.95
HOFFMAN RUSSELL H	SARAH M FOULGER	33 POWDER HILL FARMS ROAD	025-014-B-005	5,839.99
HOLBROOK VERONICA		37 MIDDLE ROAD	026-042	673.01
HOLLY WILLIAM C		19 CENTRAL AVENUE	001-010	15,269.60
HOLMES JAMES S & CRYSTAL R BERNIER		90 EASTERN AVENUE	023-001	1,916.20
*HOLMES JAMES S JR & DIANA L		250 OCEAN POINT ROAD	031-033	1,298.43
HOLT JOSEPH J & DEBORAH C		97 APPALACHEE ROAD	021-064	4,313.01
HOMESTEAD PARTNERS LLC		ST ANDREWS LANE	014-007	1,452.59
HOMESTEAD PARTNERS LLC		8 SEA VIEW PLACE	014-008-A	4,181.44
HOPKINS RAYMOND, MARK & KATHRYN		16 CRANBERRY ROAD	011-002	3,767.95
HORNUM BARBARA G		14 MOFFAT LANE	025-017-003	4,159.06
HOSKEER CHRISTIAN J & JULIE M		37 MOFFAT LANE	025-017-005	4,377.45
HOUSE OF LOGAN		20 TOWNSEND AVENUE		121.72
HOUSE OF LOGAN		34 TOWNSEND AVENUE		62.65
HOUSTON RIVERTON PROPERTIES LLC		43 CROOKED PINE ROAD	011-046	1,811.48
HOUSTON RIVERTON PROPERTIES LLC		66 NAHANADA ROAD	011-063	1,196.62
HOUSTON RIVERTON PROPERTIES LLC		15 SEA STREET	015-047	2,326.11
THE HOWARD FAMILY TRUST		20 WAWENOCK TRAIL	026-006	1,849.97
THE HOWARD FAMILY TRUST		HERON COVE ROAD	029-042-A	276.56
HOWARD HOUSE		347 TOWNSEND AVENUE	030-034	7,866.16
HOWARD HOUSE INC		347 TOWNSEND AVENUE		203.17
HOWE BRIAN M & DIANE M		32 SUMMIT ROAD	020-013	2,749.44
HOWE MELANIE L		54 BLOW HORN ROAD	007-011	4,995.00
HUCK MARGARET L		59 MCFARLAND POINT DRIVE	015-043-013	4,336.27
HUGHES NETWORK SYSTEMS LLC				4.47
HUGHES JOHN R & JANET F		31 CROOKED PINE ROAD	011-051	2,683.21

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
HUIZING TIMOTHY C & ARLENE J		24 HARBOR HEIGHTS ROAD	016-093	1,117.86
HULL JERRY L	RUFFALO MARIE ROSE	63 BAY STREET	016-078	2,005.70
HUMPHREY RICHARD A & KATHLEEN M		41 SCHOOL STREET	022-062-A	2,300.15
HUNT FRANCIS STUART & BLAIR P		15 MASSACHUSETTS ROAD	004-046	4,175.18
HURD SUZANNE M		OFF CREST AVENUE	016-002	365.16
HURD SUZANNE M		52 FULLERTON STREET	019-108	3,568.79
HURFORD HENRY J JR CPA		2 MCKOWN STREET		12.53
HURFORD HENRY JOHN III		BOOTHBAY TOWN LINE	029-007-B	2.69
HUSS KEITH	FITCH STEPHANIE	11 GRANARY WAY	020-086	3,955.90
HUTCHEON PAUL & SUSAN		CREST AVENUE	010-086	607.70
HUTCHESON CURTIS T		8 MCKOWN POINT ROAD	008-012	10,141.24
HUTCHINS DAVID CLINTON		10 PARK STREET	020-167	2,147.62
HUTCHINSON ALBERT N & SUSAN J		ISLE OF SPRINGS	027-001-152	1,301.33
HUTCHINSON CHARLES H & REBECCA T		14 CROOKED PINE ROAD	011-029	1,150.08
HYDE JENNIFER	DAVID M BRONSTEIN	17 HARRIS POINT ROAD	017-007	8,470.28
HYSON RONALD		48 BAYVILLE ROAD	031-037-A	1,680.81
IANNONI F JOSEPH JR TRUSTEE		48 GRANDVIEW AVENUE	002-005	8,240.27
IDGIE LLC		103 APPALACHEE ROAD	021-062	2,488.10
ILIADES KAREN S & EMMANUEL C		177 CREST AVENUE	006-A-001	2,009.28
IMHOF LENORE	MIKKELSEN KIRK	43 APPALACHEE ROAD	021-074-A	3,374.15
IRISH PATRICIA E & HOWARD		52 MIDDLE ROAD	026-028	1,404.26
IRVING OIL LIMITED		209 TOWNSEND AVENUE	030-008-B	7,129.57
IRVING OIL LIMITED		209 TOWNSEND AVENUE		3,426.06
IRWIN JOHN P III	WHITTING HARRIETT J	16 HODGDON COVE ROAD	013-014	3,198.73
ISLAND OAK CORP		68 OAK STREET	020-114	2,744.96
ISLE OF SPRINGS ASSOCIATION		ISLE OF SPRINGS	027-001-001	18,928.36
ISLE OF SPRINGS ASSOCIATION		RAM ISLAND	027-002	414.39
ISLE OF SPRINGS ASSOCIATION		POWDER HORN ISLAND	027-005	375.01
ISLER SUSAN L	NANCY F STRONG	17 CREST AVENUE	016-004	1,783.74
ISLER SUSAN L & NANCY F STRONG		OFF CREST AVENUE	016-003	401.85
IVENS SEAN E & CAROLINE E		32 SEA STREET	015-053	2,226.76
J & A REALTY LLC		11 COMMERCIAL STREET	015-110	3,875.35
J & L PUCHALSKI REAL ESTATE LLC		102 OCEAN POINT ROAD	031-006	4,428.46

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
J EDWARD KNIGHT INSURANCE CO		159 TOWNSEND AVENUE		150.36
JACKSON KERRY		38 SCHOOL STREET	020-142-A	1,433.79
*JACOBSON ROBERT E INTER VIVOS		36 HARRIS POINT ROAD	017-005	10,473.29
JACQUELINE L MONTGOMERY		12 GRANARY WAY UNIT #1	020-083-001	6,271.27
JACQUELINE MONTGOMERY REV TRUST			1	
JACQUELINE S MUNDY REVOCABLE TRUST		27 HODGON COVE ROAD	025-013	11,142.24
JAMES BRENT M		22 HUTCHINSON DRIVE	029-040-D	1,918.88
JAMESON SUSAN		63 BARROWS ROAD	017-032	2,933.81
JCP FAMILY INVESTORS LLC		20 WEST STREET	019-016	3,993.49
JD BARNES PROPERTIES LLC		66 TOWNSEND AVENUE	020-095	4,807.94
JD BARNES PROPERTIES LLC		43 OAK STREET	019-139	1,969.00
JEATH LLC		34 TOWNSEND AVENUE	019-148	8,110.49
JEATH LLC		20 TOWNSEND AVENUE	019-154	12,226.60
JEATH LLC		MCCLINTOCK STREET	019-155	1,316.54
JEATH LLC		6 MCCLINTOCK STREET	019-156	1,921.56
JEATH LLC		MCKOWN STREET	015-099	5,184.73
JEATH LLC		2 4 & 6 WHARF STREET	015-114	8,636.75
JIMENEZ LAURA	DIETIKER LESLIE	OLD STONEWALL ROAD	006-002-L-001	734.80
JIMENEZ LAURA	DIETIKER LESLIE	75 OLD STONEWALL ROAD	006-002-L-002	1,567.15
JOBES THEODORE H & ELIZABETH V		CREST AVENUE	010-085	615.76
JOBES THEODORE H & ELIZABETH V		9 WATUTKA WAY	010-083	1,729.14
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-080	537.00
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-081	358.00
JOCELYNE B BLAIS TRUST 2011	MAURICE G BLAIS TRUST 2011	27 LINEKIN ROAD	001-005	13,605.79
JOHNSON RONALD	ROWBOTHAM JUNE E	52 WESTERN AVENUE	018-027	3,482.45
JOHNSON STEVEN B & JENNIFER W		31 BAY STREET	016-088	1,914.66
JOHNSON JOHN MARSHALL	REED MARTHA	91 BAYVILLE ROAD	024-007	1,909.93
JOHNSON RONALD E		59 OCEAN POINT ROAD #24	022-039-024	205.85
JOLLEY THOMAS & STACEY		16 ELVIRA DRIVE	018-002-B	2,389.65
JONES ALLAN R		18 EATON ROAD	025-021-A	15,615.06
JONES DONNA		59 OCEAN POINT ROAD #22	022-039-022	0.00

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
JONES JOANNE P		59 OCEAN POINT ROAD #21	022-039-021	0.00
JONES KAREN MILLER		53 WEST STREET	019-065	4,175.18
JONES VIRGINIA B		20 SUMMIT ROAD	016-067	1,295.07
JONES JOHN M & YVONNE		9 REED ROAD	026-024	1,697.81
JONES PAUL H & KAREN M		4 CROOKED PINE ROAD	011-026	1,495.54
JONES TAMERA BURNHAM		33 BARROWS ROAD	017-036	4,643.26
JORDAN CAROLE		39 JORDAN DRIVE	030-002-007	2,823.73
JORDAN FAMILY REV TRUST		60 WEST STREET	019-040	4,386.26
JORDAN NANCY E	SUSAN M MILLER	99 APPALACHEE ROAD	021-063	5,408.49
JORDAN PETER W & RUTH S		10 ROBERTS CIRCLE	024-022	2,685.00
JOURDET LON W III & GALE L		214 ATLANTIC AVENUE	006-023	3,388.47
JOURNAGAN TRAVIS		22 GRANARY WAY		44.75
JOYAL SCOTT D & DIANE R		15 REED ROAD	026-023	1,594.89
JUDGE NANCY D		77 MCKOWN POINT ROAD	004-053-A	13,970.95
JUDGE WADE W		75 MCKOWN POINT ROAD	004-053	4,477.68
JUNIPER LEDGE COTTAGE LLC		62 MASSACHUSETTS ROAD	004-040	10,231.64
JUNIPER LEDGES REV TRUST		10 JUNIPER POINT ROAD	004-006	1,869.66
JUNIPER POINT VILLAGE		87 MCKOWN POINT ROAD	004-031	4,986.94
JUNIPER POINT VILLAGE		36 JUNIPER POINT ROAD	004-016	499.41
KALER MARY A & SAM		48 COMMERCIAL STREET		202.27
KALER MARY C REV LIV TRUST		28 BAY STREET	016-062	1,786.42
KALER MARY C REV LIV TRUST		48 COMMERCIAL STREET	015-011	6,920.14
KANTER GEOFFREY		15 TOWNSEND LEDGE DRIVE	008-009-C	12,061.92
KAPUSCINSKI BRITTANY M		BAYVILLE RD	031-037-C-004	651.56
KAREN E BARTHOLOMEW TRUST		133 WESTERN AVENUE	014-029	8,208.05
KAREN E BARTHOLOMEW TRUST		WESTERN AVENUE	014-029-A	268.50
KAREN E BARTHOLOMEW TRUST		LOGAN ROAD	018-049-006	1,090.11
KARNS ELIZABETH DBA THE PANTRY		BOOTHBAY HOUSE HILL		22.38
KARNS JEFFREY L & ELIZABETH		33 EASTERN AVENUE	022-056	1,929.62

Owner	Second Owner	Location	Map Lot	Original
KATAMA ACQUISITIONS LLC		OAK STREET	026-038-002	637.24
KATAMA ACQUISITIONS LLC		WEST STREET	019-128	1,783.74
KATAMA ACQUISITIONS LLC		5 NAHANADA ROAD	011-008-B	3,580.00
KATAMA ACQUISITIONS LLC		4 NAHANADA ROAD	011-009	3,210.37
KATHLEEN S FANOE TRUST		48 FULLERTON STREET	019-107	2,940.97
KEEGAN KEVIN M		4 HILLSIDE ROAD	031-037-B	2,335.95
KEILTY VICTOR A		9 WILLIAMS STREET	018-009	3,276.60
KEISER KATHRYN G		70 BLOW HORN ROAD	007-013	6,069.89
KEITH RICHARD F & NELDA H		15 ATLANTIC AVENUE #D	020-053-D	2,509.58
KELLER WILLIAM B	BLOOMGARDEN JUDITH M	15 LEDGE ROAD	009-006	9,142.42
KELLEY FAMILY REV TRUST		87 OLD STONEWALL ROAD	006-002-R	1,607.42
KELLEY DONALD		226 ATLANTIC AVENUE	006-025	2,226.76
KELLY DESMOND J		33 LAKEVIEW ROAD	018-078	990.77
KELLY FREDERICK L & NANCY J		11 FACTORY COVE ROAD	005-028	5,218.75
*KENDLEY PATRICK & YVONNE		WEST HARBOR POND CONDO	014-039-003	2,036.13
KENDLEY YVONNE M	COPPOCK CHRISTOPHER A	18 WARREN LANE	026-033-D	1,931.41
KENNETH M WOODS REV LIV TRUST		133 ATLANTIC AVENUE #72A	010-032-072A	3,358.94
KENNISTON DONALD H & CHRISTINE		133 ATLANTIC AVENUE #92A	010-032-092A	3,771.53
KENNISTON DONALD H & CHRISTINE		45 ROADS END	010-021	9,706.28
KENNISTON DONALD H & CHRISTINE		43 ROADS END	010-022	7,017.70
KENT KATHRYN ORNE & WILLIAM R JR		128 WESTERN AVENUE	014-016	8,216.99
KERNEY MARILY M		8 ROCK ROAD	009-010-A	9,791.30
KERNEY MARILY M & JOHN A		197 WESTERN AVENUE	013-024	4,240.51
KESTING ERIK B	ESKRICH SARA E	9 MOUNTAIN VIEW ROAD	029-006-C	1,730.93
KEYES KAREN		60 KENNEY FIELD DRIVE	022-068	3,330.30
KHALSA KAUR SANGAT & SINGH		44 TOWNSEND AVENUE	019-150	2,412.92
KIEFER DALE A & KATHERINE B		175 SAMOSET ROAD	025-028-A	2,496.15
*KILDOW ALFRED & JUDITH		336 LAKESIDE DRIVE	025-014-A	4,774.83
KILENS MARK		49 WEST STREET	019-066	3,304.34
KILGORE ROGER V & MARGARET R		59 MCFARLAND POINT DRIVE #16	015-043-016	4,505.43
KIMBALL NEAL S		HIGHLAND PARK ROAD	023-026-006	423.34

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
KIMBALL RALPH A & GAIL P		20 BIRCH ROAD	011-073	6,310.65
KIMBERLEY JOSEPH A	RICHARDS NANCY E	34 WILLIAMS STREET	018-039B	1,573.41
KING HAT ENTERPRISES		103 MIDDLE ROAD	026-033-B	2,284.94
KING LINDA M		5 SCHOOL STREET	020-151-A	1,892.03
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL		49.23
KIRK FAMILY TRUST		12 HIGH STREET	020-028	3,107.44
KIRK FAMILY TRUST		45 FULLERTON STREET	019-069	1,898.29
KIRK FAMILY TRUST		39 FULLERTON STREET	019-070	1,951.10
KIRK PAMELA & BENJAMIN		FULLERTON STREET	019-070-A	801.03
KIRSCH PAUL C		79 LINEKIN ROAD	003-005-005	8,299.33
KLEINE BETH A & ROBERT E JR		113 APPALACHEE ROAD	021-060	2,794.19
KLEMENTS KEITH		MOFFAT LANE	025-017-004	778.65
KNOBLOCH MARJORIE S & THOMAS G		138 SAMOSET ROAD	025-024	3,691.54
KNOWLES-CUTLER LAURA CULBERT		360 LAKESIDE DRIVE	025-014-C	2,495.26
KNOWLTON MOLLY B		100 TOWNSEND AVENUE # 1	020-102-001	1,298.65
KOOPMAN RONALD R TRUSTEE		38 MOUNTAIN VIEW ROAD	029-006-H	1,860.71
TK NOMINEE TRUST		16 CENTRAL AVENUE	001-009-00A	19,511.00
KOWALSKI JEFF K	KOWALSKI MARY LEE FLEMING	282 SAMOSET ROAD	028-004-B	5,266.18
KREHLING ROBERT P & SUZANNE R		29 HARRIS POINT ROAD	017-005-A	8,602.74
KREITSEK FRANCIS E		33 MCFARLAND POINT DRIVE #3	015-043-003	2,918.60
KRIST ROBERT C & MARGARET O		133 ATLANTIC AVENUE #82A	010-032-082A	3,776.90
KRISTAN CHRISTIAN MICHAEL & BRYNNE M		70 MIDDLE ROAD	026-030	1,679.92
KRISTOFF LISA M		103 KENNEY FIELD DRIVE	023-025	1,974.37
KRUG JOSEPH H & JULIE G		88 MCKOWN POINT ROAD	004-054	9,352.75
KUBISEK BRIAN S		180 ATLANTIC AVENUE	010-092	2,821.04
KUBISEK BRIAN S AND STEPHANIE L		ATLANTIC AVENUE	010-091	643.51
KUCHARSKY REV TRUST		14 HIGHLAND PARK	023-026-003	2,425.45
KUMLER KATHERINE C		60 LAKEVIEW ROAD	018-063	2,325.21
KURZ CHRISTOPHER W & DEBORAH K		58 MCKOWN POINT ROAD	008-014	15,161.30

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
KURZIUS ANNEMARIE L LIFE ESTATE		39 BEACH ROAD	007-008-E	6,351.82
KURZIUS ANNEMARIE L LIFE ESTATE		38 BLOW HORN ROAD	007-008-G	9,025.18
KYNOR FAMILY REVOCABLE TRUST		19 POOLER ROAD	004-002	5,087.18
*LABELLE FAMILY TRUST		25 BEACH ROAD	007-008-N	2,350.53
LACHAPELLE BRIAN C		17 BEACH ROAD	007-008-Q	1,611.90
NORBERT LACHMANN TRUST - 2013		7 BARROWS ROAD	021-014	6,107.48
LACROIX FAMILY TRUST		7 ROBERTS CIRCLE	024-020	3,109.23
LADERER GREGORY S & ELIZABETH E		21 FULLERTON STREET	019-093	4,665.98
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE		1,125.91
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE	016-033-B	28,100.32
LAFAYETTE BOOTHBAY HARBOR LLC		ATLANTIC AVENUE	016-035	1,670.07
LAFAYETTE BOOTHBAY INC		BAY STREET	016-078-A	717.79
LAFAYETTE BOOTHBAY INC		55 BAY STREET	016-080	2,557.02
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET	015-017	41,747.28
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET		1,534.03
LAFAYETTE BOOTHBAY INC		138 TOWNSEND AVENUE	022-011	10,674.67
LAFAYETTE FISHERMAN'S LLC		22 COMMERCIAL STREET	015-007	1,202.88
LAFAYETTE FISHERMAN'S LLC		COMMERCIAL STREET		630.98
LAFAYETTE FISHERMAN'S LLC		22 COMMERCIAL STREET	015-008	36,099.82
LAFAYETTE FISHERMAN'S LLC		COMMERCIAL STREET	015-107	2,577.60
LAFAYETTE GROUP		1 BY-WAY	015-004	31,056.50
LAFAYETTE GROUP		138 TOWNSEND AVENUE		224.65
LAIL DOUGLAS E & KATHERINE B		WEST HARBOR POND CONDO	014-039-012B	2,933.81
*LAJOIE ROGER R & SUZANNE B		59 MCFARLAND POINT DRIVE #15	015-043-015	2,999.32
*LAMPKE RICHARD G		19 PEAR STREET	020-124	2,517.63
LANCASTER IDA C		19 ATLANTIC AVENUE	020-052	5,776.33
LANCER AIDAN		10 PATTON LANE	029-040-K	1,715.72
LANDRY MARTHA DOLLOFF		179 COMMERCIAL STREET	015-040	3,282.39

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
LANGE CASSIDY		141 SAMOSET ROAD	025-018-002B	6,011.72
LANGENHAGEN RODD	LANGENHAGEN MARY	84 BLOW HORN ROAD	003-004	7,135.84
LANGHORNE S. LIVING TRUST		20 HAHN COVE RD	009-023	8,427.32
LAPOINTE FAMILY IRREVOCABLE TRUST		16 ROBERTS CIRCLE	024-025	3,742.89
LAPRISE MAURICE P JR		38 BAY STREET	016-074	1,201.98
LARRABEE JAMES A & JOY A		37 CROOKED PINE ROAD	011-049	3,065.38
ANDERSON LIVING TRUST		63 NAHANADA ROAD	011-067	5,032.59
LARSEN MARTHA CEDERSTROM		64 BAY STREET	020-006	1,647.70
LARSON SCOTT AND MALCOM STEVE		92 WALL POINT ROAD		1,974.37
LATTER CATHY A		11 UNION COURT	020-158	1,217.20
LATTER CATHY A		12 UNION COURT	020-154	2,484.52
LATTER JULIA E & ROBERT S		4 HIGHLAND PARK ROAD	023-004	1,058.78
LAUGHLAND LINDA & ANDREW	DOWNING DANIEL	148 ATLANTIC AVENUE	010-046	1,148.28
LAUREANO KRISTIN & JAVIER		62 NAHANADA ROAD	011-063-B	1,295.96
LAURIAT GRETCHEN E		88 LOBSTER COVE ROAD	016-100	3,189.78
LAURIAT GRETCHEN E		LOBSTER COVE ROAD	016-140	316.83
LAVALLEY KATHLEEN		40 MIDDLE ROAD	018-044	1,680.81
LAVALLEY KATHLEEN A		2 HACKMATAK ROAD	030-025	2,936.50
LAWLOR JAMES P		85 LAKEVIEW ROAD	018-065-A	2,345.80
LAWN COTTAGE LLC		BLACKSTONE ROAD	024-026-B	128.88
LAWN COTTAGE LLC		18 ROBERTS CIRCLE	024-027	3,715.15
LAWN COTTAGE LLC		ROBERTS CIRCLE	024-028	85.92
KENT B LAWRENCE 1992 TRUST		12 HODGDON COVE ROAD	013-012	2,461.25
LAWRENCE RICHARD MCLAUGHLIN		12 LAKEVIEW ROAD	014-040	1,315.65
LAWRENCE W STEVENSON REV TRUST		21 CEDAR LANE	004-009-A	5,556.16
LAWRENCE MELISSA	AUGUSTINE TRACY	53 SCHOOL STREET	022-061	4,146.54
LEADBETTER JOCELYN		6 HARRIS POINT PLACE	017-002	3,250.64
LEAVITT NANCY A & JAMES		38 PARK STREET	020-191	1,895.61
LECKBAND CRAIG R & ELLEN V		ROADS END	010-029	8,656.44
*LEE CHRISTOPHER A	VOILA LEE	229 BEATH ROAD	031-017	769.70
LEEMAN MARK G & GEORGIA		79 KENNEY FIELD DRIVE	022-079	1,971.69
LEEMAN CHARLES D		155 MIDDLE ROAD	030-050-B	1,248.52
LEFEVRE ALFRED J		16 SUMMIT ROAD	016-065	1,388.15

Owner	Second Owner	Location	Map Lot	Original
LEHMAN RANDALL D & MARIA T		OFF CROOKED PINE ROAD	011-032	179.00
RANDALL & MARIA LEHMAN LIV TRUST		20 CROOKED PINE ROAD	011-031	1,631.59
LELAND TODD W & BARBARA B		9 SCHOOL STREET	020-149	2,778.98
LEMAY LINDA M		39 UNION STREET #2	020-063-002	1,380.09
LEMBO-SPLAINE MARGARET		109 WESTERN AVENUE	014-033	2,613.40
LENHARDT HOLLY E REV TRUST		15 HAMMOND WAY	006-012	1,689.76
LENHARDT HOLLY E REV TRUST		HAMMOND WAY	006-009	116.35
LEONARD MICHAEL D		46 WALL POINT ROAD	017-010	5,043.33
LESCURE JOHN M & ISABEL		231 ATLANTIC AVENUE	005-017	3,490.50
LETSCH GEORGE V & LINDA S		194 ATLANTIC AVENUE	006-021-002	2,852.37
LEVINE SUSAN C		76 OAK STREET	022-010	2,537.32
LEWIS BENJAMIN H & ELIZABETH A		25 CEDAR LANE	004-014	7,639.72
LEWIS DUANE A		7 SIMMONS DRIVE #16	022-039-016	140.51
*LEWIS GARY; DAVIS DANELLE	FARNHAM MICHELLE	21 MIDDLE ROAD	018-018-A	1,722.61
LEWIS ISABELLE G		74 EASTERN AVENUE	022-039-020	554.90
LEWIS KEVIN		14 PENNINGTON LANE	029-034	958.55
LEWIS KOREY A	PERKINS KATHLEEN C	15 CAMPBELL STREET	016-055	1,900.98
LEWIS TIMOTHY C		2 SEA STREET	015-083-1	3,264.96
*LEWIS LESLIE N & SABRINA N	LEWIS SCOTT ADAM N & MARK N	167 MIDDLE ROAD	030-049	1,252.50
LEWIS ROY A		2 SIMMONS DRIVE #1	022-039-001	647.98
LEWORTHY THOMAS A & VICTORIA A		WEST HARBOR POND CONDO	014-039-006A	2,282.25
LEYMARIE OLIVER A		197 ATLANTIC AVENUE	005-033	15,946.22
LEYMARIE OLIVER A		205 ATLANTIC AVENUE	005-033-A	1,966.31
LIDINGTON JAMES A & SHARON H		88 APPALACHEE ROAD	021-048	3,711.57
LILLY BRUCE ANN C CHAD N & DANIEL R		OFF TOWNSEND AVENUE	030-005	235.39
LINEKIN BAY HOLDINGS		WALL POINT ROAD	017-024	43.86
LINEKIN BAY HOLDINGS LLC		WALL POINT ROAD	017-023	769.70
LINEKIN BAY HOLDINGS LLC		92 WALL POINT ROAD	017-018	44,992.55

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
LINEKIN BAY HOLDINGS LLC		BARROWS ROAD	017-034-A	747.33
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-022-A	181.69
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-023-A	179.00
LINEKIN HEIGHTS ASSOCIATION		BAYBERRY ROAD	011-024	138.73
LINEKIN HEIGHTS ASSOCIATION		82 CREST AVENUE	011-009-A	238.97
LINEKIN ROBERT W		66 HILLCROFT ROAD	020-206	1,196.62
LIPPINCOTT RICHARD B & LOIS R		OFF BAYBERRY ROAD	011-024-A	116.35
LIPPINCOTT RICHARD B & LOIS R		24 NAHANADA ROAD	011-025-A	1,483.02
LIPSCHITZ LESLIE J		127 MCKOWN POINT ROAD	004-061	16,724.86
LISA A GRAY TRUST-2010		105 APPALACHEE ROAD	021-061	3,486.92
LITTLE BO PETE'S INC		107 EASTERN AVENUE	023-003	1,150.97
LITTLE BO PETE'S INC		107 EASTERN AVE		76.97
*LIVINGSTON LAURA JANE CRIDER SHUELL		101 WESTERN AVENUE	014-036-A	2,498.84
LIVINGSTON LINDA M		110 EASTERN AVENUE	031-003	2,020.02
LLOYD SARA A		81 MCKOWN STREET	015-086	3,864.61
LOBSTER COVE REALTY LLC		187 LOBSTER COVE ROAD	021-017	4,712.18
LOGAN WILLIAM W		261 SAMOSET ROAD	028-008	3,366.99
LOPEZ JOHN G ANTONIO LOPEZ III	ALEXANDRA L HIGH	64 SUNSET ROAD	006-014	722.27
LOPEZ JOHN G ANTONIO LOPEZ III	ALEXANDRA L HIGH	62 SUNSET ROAD	006-018	1,341.61
LORRAIN LEE		14 HARBOR HEIGHTS ROAD	016-091	1,677.23
LORRAIN STEVEN & JENNIFER		11 SNOW HILL ROAD	030-048-C	2,159.63
LORRAIN WILLIAM E	SUSAN E WEBSTER	HUTCHINSON DRIVE	029-040-O	375.01
LOUISIGNAU INVESTMENT TRUST		14 MILL COVE CREST	019-046	2,508.69
MARGARET P WALL REVOC TRUST		SIGNAL POINT CONDOMINIUM	015-043-012	3,492.29
LOZZI DANIELLE		8 HARBOR HEIGHTS ROAD	016-090	2,150.69
LTV BOOTHBAY LLC		OCEAN POINT ROAD	022-038	66.23
LTV BOOTHBAY LLC		46 EASTERN AVENUE	022-039	4,784.67
LUCEMONSTER PROPERTIES MAINE LLC		204 LOBSTER COVE ROAD	021-008	1,819.54
LUCEMONSTER PROPERTIES MAINE LLC		LOBSTER COVE ROAD	021-007	181.69
LUCK JAMES E & JULIA E		64 MCFARLAND POINT DRIVE #19	015-043-019	4,250.35
LUDWIG JESSICA		CROOKED PINE ROAD	011-049-A	329.36

Owner	Second Owner	Location	Map Lot	Original
LUDWIG JESSICA		39 CROOKED PINE ROAD	011-048	5,568.69
LUKAS ASSET PROTECTION TRUST		225 ATLANTIC AVENUE	005-030	4,264.68
LUKE GEORGE P & SANDRA J		123 CREST AVENUE	006-017	1,749.73
LUKE GEORGE P & SANDRA J		LINEKIN ROAD	003-005-014	1,198.41
LUKE GEORGE P & SANDRA J		CREST AVENUE	010-065	173.63
LUSHER JAMES R & MERLENE COWLES		12 ELVIRA DRIVE	018-002	2,378.91
LUSSIER ROBERT & ELIZABETH		69 SUNSET ROAD	006-027-001	2,754.81
LUTSKY TODD TRUSTEE	CUCCIO ANGELA TRUSTEE	21 BARROWS ROAD	017-040	4,891.18
LYONS MIRKKA		27 LAKEVIEW ROAD	018-080	1,111.59
LYONS MIRKKA		OFF LAKEVIEW ROAD	018-076-A	543.27
M & P REALTY INC		15 OAK STREET	019-157	6,145.97
KENNETH W MACCORMAC TRUST		MASSACHUSETTS ROAD	004-051	2,685.00
MARY N MACCORMAC TRUST		81 MCKOWN POINT ROAD	004-052	9,248.04
MACDONALD RICHARD J		7 WALL POINT ROAD		16.11
MACDONALD RICHARD J		7 WALL POINT ROAD	021-013	2,035.23
MACFARLANE RICHARD & FAYE		37 BAY STREET	016-084	1,853.54
MACFARLANE RICHARD W & FAYE R		BAY STREET	016-083-A	68.02
MACGILVRA KEITH & DEBORAH		ISLE OF SPRINGS	027-001-146	913.80
MAGGOVERN FAMILY TRUST		106 LAKEVIEW ROAD	026-019	2,403.07
MACHULIS GEORJEAN H	CLIFFORD I THAELL	5 WEEKS ROAD	016-105	1,749.73
MACKENZIE JENNIFER		ISLE OF SPRINGS	027-001-058	888.74
MACKENZIE WILL & PATRICIA		ISLE OF SPRINGS	027-001-077	1,409.63
MACMAHAN INVESTMENTS LLC		LINEKIN ROAD	003-005-007	5,826.45
MACPHEE BERNARD B & GAIL P TRUST		OFF MIDDLE ROAD	030-031-A	5.37
MACS CONVENIENCE STORES LLC		209 TOWNSEND AVENUE		1,588.63
MACY ADAM D & RUTH E		31 HUTCHINSON DRIVE	029-040-H	2,147.11
MADDEN STEVEN & SUSAN BILLINGS		37 TOWNSEND AVENUE		43.86
MADDEN STEVEN ROBERT	SUSAN BILLINGS	37 TOWNSEND AVENUE	020-082	4,590.46

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
MADDOCKS BETTY JEAN & SEWALL T		4 COMMERCIAL STREET	015-113	6,202.35
MADDOCKS BETTY JEANNE		188 CREST AVENUE	007-001-B	3,721.41
*MADDOCKS HARMON ROSCOE & KATHLEEN M		10 ROSS LANE	007-001-A	1,441.21
MADDOCKS SEWALL T		25 HERON COVE ROAD	026-022-H	1,931.41
MADDOCKS SEWALL T JR & BETTY JEANNE		25 TOWNSEND AVENUE	020-090	5,186.52
MADDOCKS SEWALL T JR & BETTY JEANNE		23 TOWNSEND AVENUE	020-091	9,274.89
MADDOCKS SEWALL T JR	HARMON MADDOCKS	CREST AVENUE	006-003	329.36
MADDOCKS SEWALL T JR		BLOW HORN ROAD	007-001	885.16
MADDOCKS SEWALL T JR			003-002-001	800.13
MADDOCKS SEWALL T III		HERON COVE ROAD	026-022	671.25
MAGUIRE ADAM	HUSSEY JAIME E	11 PATTON LANE	029-040-N	1,790.90
MAGUIRE ADAM		36 EASTERN AVENUE	022-045	2,790.61
MAHER BASIL & MIRIAM D		43 EATON ROAD	025-022	15,546.15
J & A FAMILY TRUST		15 ATLANTIC AVENUE E	020-053-E	2,748.55
MAILFINANCE INC				11.64
MAIN JIMMY L		16 PAINE ROAD	019-085	1,432.90
MAINE #3 RURAL CELLULAR INC		47 MONTGOMERY ROAD	030-002-A-ON	1,534.03
MAINE EVENT PROPRTIES LLC		100 COMMERCIAL STREET	015-020	5,859.57
MAINE HARBOR PROPERTIES 2 LLC		12 OAK STREET	019-007	4,082.99
MAINE HARBOR PROPERTIES LLC		6 BRIDGE STREET	020-092-A	6,428.79
MAINE HARBOR PROPERTIES LLC		6 ATLANTIC AVENUE	020-044	3,987.23
MAINE OK ENTERPRISES INC		97 TOWNSEND AVENUE		83.24
MAINE PROPERTY LLC		28 HARRIS POINT PLACE	017-003	13,266.59
MAINE PROPERTY LLC		30 HARRIS POINT ROAD	017-003-A	1,528.66
MAINE RSA NO 1 INC				289.08
MAINELEN LLC		120 COMMERCIAL STREET	015-023	13,203.04
MAINELEN LLC		8 MCFARLAND POINT DRIVE #32	015-043-032	2,866.69
MAINELEN LLC		33 SEA STREET	015-043-A	3,912.94
MAINELEN LLC		51 LAKEVIEW ROAD	018-073	2,589.23
MAINELY NAUTICAL		17 COMMERCIAL ST		1.79
MAINE-OK ENTERPRISES INC		97 TOWNSEND AVENUE	020-119	3,672.19
MAINE-OK ENTERPRISES INC		4 PEAR STREET	020-120	2,830.89
MAIR SHARON & JOSEPH		64 NAHANADA ROAD	011-063-C	1,659.33

Owner	Second Owner	Location	Map Lot	Original
MAKOVSKY MICHAEL		9 JORDAN DRIVE	030-002-012	9,019.81
MALCOM RICHARD & STEPHEN		OFF FULLERTON STREET	026-038-001	125.30
MALKIN A RICHARD & MARJORIE M	THOMAS STEELE MALKIN ET ALS	5 WATERS EDGE TRAIL	016-095	2,043.29
MALLEN MICHAEL A		7 CROOKED PINE ROAD	011-057	3,287.34
MAMA D'S MERCANTILE INC		50 UNION STREET		129.78
MANJOURIDES JUSTIN D	GOLDMAN LEAH M	96 ATLANTIC AVENUE #1B	016-018-A-001B	2,476.46
MANJOURIDES JUSTIN & GOLDMAN LEAH		96 ATLANTIC AVENUE #2C	016-018-A-002C	2,284.04
MANNIX JOHN E & WENDI S		235 OCEAN POINT ROAD	031-030	869.94
MANSFIELD PRISCILLA D LIFE ESTATE		29 BARROWS ROAD	017-037	3,536.15
MANSON ELIZABETH J		256 ATLANTIC AVENUE	006-031	698.10
MANSON GARY L SR & JOYCE L	DORAY NICCI MANSON	35 BAY STREET	016-087	1,475.86
MANSOURIAN MARC A & BRIGITTE		50 JUNIPER POINT ROAD	004-021	12,856.68
MANTELL CAROL J		110 WESTERN AVENUE	014-011	3,169.66
MANZI SHERI		3 TOWNSEND		114.56
MARANCI ARUTUN & ANAHID		199 LAKESIDE DRIVE	029-002	2,805.83
MARBURY LUKE		40 GRANDVIEW AVENUE	002-008	7,573.49
MARCELL DAVID W		112 APPALACHEE ROAD	021-053	1,881.29
MARCELS' SUBMARINE SHOP				59.07
MARCOTTE JAMES N & KIMBERLEE A DOW		63 CAMPBELL STREET	020-018	1,706.77
MARCOTTE MOLLY R		7 PINE STREET	020-007	2,854.16
MARDEN BUILDERS INC		31 JORDAN DRIVE	030-002-004	1,333.55
MARDEN ERIC		60 OAK STREET		156.63
MARDEN ERIC A & JENNIFER M		60 OAK STREET	020-110	3,347.30
MARGARET V KING REV TRUST OF 1987		8 WILLIAMS STREET	018-036	3,204.10
MARILYN M DICKSON TRUST		52 MCFARLAND POINT DRIVE #24	015-043-024	4,168.01
MARINELL SUZANNE S		24 BAYBERRY ROAD	011-023-B	903.95
MARITAL TRUST UNDER RAE REV TRUST		11 GRANDVIEW AVENUE	002-013	19,111.83
MARK D DANNELS REV LIV TRUST	CHESHER TABITHA	50 REED ROAD	018-045-G	2,623.25

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
SKINNER/STONE JOINT REV TRUST		117 COMMERCIAL STREET	015-059	4,315.69
MARKEE KENNETH A & JULIE P		OFF LAKESIDE DRIVE	029-032	318.62
MARKETTE ANNE P		28 ROCK ROAD	009-012	10,211.06
MAROON CASEY P & SARAH		97 BAY STREET	020-199	1,767.63
MAROON ROBERT JR & SALLY K		20 GRANARY WAY	020-084	6,970.26
MAROON CASEY P & SARAH		OFF WEEKS ROAD	021-027	110.98
MARQUEZ ERNEST R & LYNNE FLANAGAN		45 HIGH LEDGE LANE	030-031-009	178.11
MARR BARBARA JEAN		43 BAY STREET	016-083-B	2,024.49
MARSH ANGELA & CHRISTY	BRITTNEY CHRISTINA	9 SPRUCE HOLLOW LANE	006-027-003	2,818.36
MARSH JONATHAN C		21 SPRUCE HOLLOW LANE	006-027-004	2,940.08
MARSHALL COTTAGE LLC		85 BAY STREET	020-209	2,580.29
MARSHALL COTTAGE LLC		26 HILLCROFT ROAD	020-202	792.08
MARSHALL COTTAGE LLC		24 HILLCROFT ROAD	020-202-A	155.73
*MARSHALL H LOWEN & DORIS R		7 WEST HARBOR POND ROAD #7B	014-039-007B	2,289.57
MARSHALL ALBERT R TRUSTEE		46 HOWARD STREET	019-032	3,364.31
MARTHA H PEAK	HELMAN FRANK G	96 ATLANTIC AVENUE #2B	016-018-A-002B	2,027.38
MARTHA MORACHE TRUST		CREST AVENUE	010-088	656.04
MARTIN ANNE K		44 KENNEY FIELD DRIVE	022-064	3,140.44
MARTIN JANET E & SCOTT A FLAGG		7 ATLANTIC AVENUE	020-055	4,940.40
MARTIN JOHN	DORA ST. MARTIN	12 GILEAD STREET	020-130	2,236.61
MARTIN MELANIE J WOLD		29 SUNSET ROAD	010-004	5,144.46
MARTIN S TENDLER REVOCABLE TRUST		27 BREAKWATER ROAD	005-011	13,397.26
MARVIN ANDREW S & JOAN W		21 SUNSET ROAD	010-005	2,563.45
MARY K OTTO REVOCABLE LIVING TRUST		BIRCH ROAD	011-003	777.76
MARY K OTTO REVOCABLE LIVING TRUST		14 BIRCH ROAD	011-072	6,638.22
MARY LOU JANDRY DAXLAND REV TRUST		15 ATLANTIC AVENUE A	020-053-A	2,872.06
MASTRELLA CINDY L		87 KENNEY FIELD DRIVE	022-077	2,458.57
*MATCHETT HOWARD W JR & ROBERTA		21 LOBSTER COVE ROAD	016-010	1,884.87
MATREGRANO RALPH R JR & NANCY L		17 LOBSTER COVE ROAD	016-011	2,028.97
MATSON ROBERT B & JUNE		23 FACTORY COVE ROAD	005-026	4,960.98

Owner	Second Owner	Location	Map Lot	Original
MATTHEWS ANDREW J & PENELOPE T		68 MASSACHUSETTS ROAD	004-041	13,218.26
MAX B ROTHMAN REV TRUST AGREEMENT		241 SAMOSET ROAD	028-010-A	4,626.26
MAX ROSS		55 OAK STREET		258.65
MAXSIMIC CYNTHIA B & DAVID D		52 MCFARLAND POINT DIRVE #26	015-043-026	4,589.56
MAXWELL JOHN B & CAROL		102 COMMERCIAL STREET	015-021	4,752.45
MAYBERRY KEVIN L		213 MIDDLE ROAD	030-047	2,340.42
MAYFIELD JOAN H	FASULO ELIZABETH	29 CROOKED PINE ROAD	011-052	2,345.80
MAYHEW BRETT H		BAYVILLE RD	031-037-C-003	662.30
MAYHEW BRIAN E		BAYVILLE RD	031-037-C-002	639.92
MAYHEW MICHAEL J & TRUDENCE A		60 CAMPBELL STREET	020-034	2,181.11
MAYHEW MICHAEL J		CAMPBELL STREET	020-034-B	101.14
MAYHEW SAMUEL M		BAYVILLE RD	031-037-C-001	639.92
MAYHEW TRUDENCE A		BAYVILLE RD	031-037-C	673.94
*MAYNES SUSAN		245 SAMOSET ROAD	028-010-C	4,857.17
MCBRIDE ROSEMARY & MICHAEL J		32 BAY STREET	016-072	2,478.26
MCCAFFERY MARC C	GOLDEN BETH E	48 ROADS END	010-016	2,742.28
MCCAMMON JOSEPH N & LAURIE C		3 SHIPS POINT ROAD	014-005A	12,176.48
MCCANDLESS GLEN S		ISLE OF SPRINGS	027-001-202	2,213.34
MCCANN NANCY A S & ROBERT C		160 OAK GROVE CONDOMINIUMS #2B	014-020-002B	4,210.97
MCCARTHY ANDREW J TRUSTEE		180 TOWNSEND AVENUE	022-015	16,161.02
MCCARTHY JAYNE M & MICHAEL G		52 BIRCH ROAD	007-007-D	5,285.87
MCCLENNAN JANE D		ISLE OF SPRINGS	027-001-211	920.06
MCCOMISKEY MATTHEW J & JOSEPHINA		30 ROCK ROAD	009-013	8,481.91
MCCOMISKEY MATTHEW J & JOSEPHINA		ROCK ROAD	009-016	339.21
EMER P MCCOURT TRUST-2000		12 ROSS LANE	007-006	2,520.32
MCCULLOUGH D SCOTT & KATHERINE		12 HACKMATAK ROAD	030-027	3,535.39
MCDONALD JO-ANNE		39 UNION STREET UNIT 2	020-065-002	2,821.94
MCEVOY GEORGE H		25 ROADS END	010-026	15,046.74
MCEVOY GEORGE SR ESTATE OF		34 ROADS END	010-014	5,380.74

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
MCEVOY GEORGE SR ESTATE OF		ROADS END	010-015	268.50
MCEVOY KATELIN R		57 LAKEVIEW ROAD	018-072	4,698.75
MCFARLAND DAVID & BEVERLY H		14 WAWENOCK TRAIL	026-009	2,275.99
MCFARLAND DAVID P	MCFARLAND BEVERLY G	17 PENNINGTON LANE	029-034-G	1,937.68
MCGARRY RODERICK A & MICHELE A		52 WAWENOCK TRAIL	029-045	1,799.85
MCGARRY RODERICK R REV LIV TRUST		WAWENOCK TRAIL	029-044	137.83
JOAN MCGEE REV LIVING TRUST		70 MASSACHUSETTS ROAD	004-042	10,829.50
MCGEE ROBERT & HEIDI		161 MCKOWN POINT ROAD	009-030	15,763.64
MCGEE ROBERT & HEIDI		MCKOWN POINT ROAD	009-031	8,031.73
MCGILLIVRAY FAMILY LLC		49 MASSACHUSETTS ROAD	004-034	7,990.56
MCGILLIVRAY FAMILY LLC		45 MASSACHUSETTS ROAD	004-035	4,240.51
MCGILLIVRAY STUART F & SUSAN H		23 MASSACHUSETTS ROAD	004-045	6,052.08
MCGOVERN NANCY Y		4 PARK STREET	020-165	1,799.85
MCINTOSH JANICE		59 OCEAN POINT ROAD #27	022-039-027	331.15
*MCKAY ROBERT B & JEAN		14 ROADS END	010-012	5,341.36
*MCKAY MICHAEL E		241 MIDDLE ROAD	030-044	1,329.97
MCKEE ROBERT S & PATRICIA ANN		2 WILLIAMS STREET	018-035	3,503.03
MCKEE ANDREW B	CAMPBELL THERESA A	19 HERON COVE ROAD	026-022-E	1,787.31
MCKENDRICK STEPHEN J & EVA K		217 SAMOSET ROAD	028-011	3,972.91
MCKENNEY KRAIG A		66 SUMMIT ROAD	020-017	1,124.12
MCLAUGHLIN RUTH & DANIEL		SUNSET ROAD	006-004	850.25
MCLAUGHLIN RUTH & DANIEL		104 SUNSET ROAD	006-005	3,187.10
MCLEAN JOAN B		24 ARTHUR DRIVE	029-013-G	3,288.23
MCLELLAN JEREMY		MIDDLE ROAD	026-032-A	581.75
MCLELLAN RICHARD C		98 LOBSTER COVE ROAD	016-102	3,136.08
MCLEOD SUE E		9 HANSEN ROAD	020-192-002	3,426.96
MCNALLY MARYANNE T	PURDA WALTER J	15 ATLANTIC AVENUE C	020-053-C	3,797.48
MCNULTY PAUL J & BRENDA L		72 GRANDVIEW AVENUE	002-002	9,997.15
MCNUTT JOHN DANIEL		38 TOWNSEND AVENUE	019-149	6,397.46
MCNUTT JOHN DANIEL		5 MCCLINTOCK STREET	019-147	4,297.79
MCQUAID ELISE B & MURRAY C		44 GRANDVIEW AVENUE	002-007	7,607.50

Owner	Second Owner	Location	Map Lot	Original
MCSEAGULLS RESTAURANT INC		14 WHARF STREET		898.58
MEADOW LAND COMPANY		200 TOWNSEND AVENUE		935.28
MEADOW SKINCARE & EST		185 TOWNSEND AVE		61.76
MEDAL FAMILY REV TRUST		137 LAKESIDE DRIVE	029-011	2,412.03
MEGARGEE CAROLINE		4 SPRUCE POINT HILL ROAD	006-002-A	1,565.36
MELI 2013 FAMILY TRUST		7 BARTER ROAD	019-079	2,573.13
MELI ISABEL		11 BARTER ROAD	019-078	2,284.94
MENTLIK HAROLD	TRENTIN JEAN	95 EASTERN AVENUE	023-021	1,676.34
MERJEN COMPANY LLC		15 TOWNSEND AVENUE	020-092	5,020.95
MERJEN COMPANY LLC		OFF TOWNSEND AVENUE	020-089-A	263.13
MERRIFIELD SALLY H	HUTCHINS REBECCA JANE NAPOLI	SUNSET ROAD	010-055	506.57
MERRIFIELD SALLY H	HUTCHINS REBECCA JANE NAPOLI	42 SUNSET ROAD	010-056	1,787.31
MERRILL INGRID		32 PENNINGTON LANE	029-034-D	2,782.56
MERTEN WILLIAM & BARBARA J		133 ATLANTIC AVENUE #61A	010-032-061A	2,863.11
MERTON JOSEPH B JR & JENNIFER F		25 BARROWS ROAD	017-038	4,724.71
MES HOLDING LLC		12 BRIDGE STREET	020-093	6,282.01
MESSER KERRY C		25 CAMPBELL STREET	016-051	906.64
MESSER RICHARD M & JENNIFER R		65 WALL POINT ROAD	017-015	4,671.90
METZ JOSEPH R & JUDITH M		6 JUNIPER POINT ROAD	004-005	3,510.19
METZ JOSEPH R & JUDITH M		12 ROCK ROAD	009-010-B	10,767.75
MICHAEL P VALENTINE PROPERTIES LLC		96 ATLANTIC AVENUE #1D	016-018-A-001D	2,379.80
MICHAEL STEVEN MAKOVSKY REV TRUST		96 ATLANTIC AVENUE #3A	030-002-001	726.74
MICHAUD FAMILY TRUST		96 ATLANTIC AVENUE #3A	016-018-A-003A	2,224.97
MICHAUD ROBERT W & SUSAN H		133 ATLANTIC AVENUE #61B	010-032-061B	2,786.14
MICHELLE M BOUCHARD		50 MOFFAT LANE	025-017-008	4,466.95
MID TOWN MOTEL INC		96 MCKOWN STREET		67.13
MIDCOAST PAYROLL & ACCOUNTING INC				38.49
MILDRED MCEVOY TRUST		24 ROADS END	010-013	4,969.93
MILLCOVE PIER INC		18 WESTERN AVENUE	018-022	4,406.09

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
MILLER BRUCE N & CHRISTINE M	PATRICIA MOORE TRUSTEES	101 CREST AVENUE	010-057	2,019.12
MILLER FAMILY EMPIRE LP		26 BEAR END ROAD	013-008-A	16,077.78
MILER REVOCABLE TRUST		64 MCFARLAND POINT DRIVE #21	015-043-021	3,492.29
MILLER ROLAND M & JUDITH H		ISLE OF SPRINGS	027-001-170	1,115.17
MILLER WILLIAM S TRUSTEE		36 BIRCH ROAD	007-009-001	7,261.13
MILLIAN CHARLES C & MARCIA B		59 KENNEY FIELD DRIVE	022-084	2,148.90
MILLIAN CHARLES C & MARCIA B		KENNEY FIELD DRIVE	022-084-A	359.79
MINDE TORE		321 TOWNSEND AVENUE	030-030-A	1,120.54
MINE OYSTER LLC		BLAKE'S WHARF		746.43
MINERICH THOMAS S & PATRICIA M		51 UNION STREET	020-059	3,241.69
MINERICH THOMAS S & PATRICIA M		39 SUMMIT ROAD	020-009-B	2,025.39
MIRAMARE LLC		33 ROADS END	010-025	11,417.52
MISTER SMOOTH LLC				25.96
MITCHELL SCOTT N & JEFFREY A		17 SEA STREET	015-046	1,735.41
MITTERLING RICHARD H		16 ATLANTIC AVENUE	020-048	2,605.20
MJH-BOOTH LLC		276 TOWNSEND AVENUE	030-016	8,559.78
MJH-BOOTH LLC		285 TOWNSEND AVENUE	030-018	5,785.28
MJH-BOOTH LLC		286 TOWNSEND AVENUE	030-019	1,869.66
MODER ELIZABETH H TRUSTEE	BURKE STEVEN M TRUSTEE	18 JUNIPER POINT ROAD	004-007	3,772.43
MOLAI SHINGAYI N		14 SHERMAN STREET	019-114	2,220.50
MONROE PATSY W	MONROE PETER J	160 WESTERN AVENUE #12B	014-020-012B	4,198.45
MOONEY KARON R TRUSTEE		73 MCKOWN STREET	015-087	3,603.27
MOONEY SAMANTHA C		41 UNION STREET	020-064	2,097.88
MOORE DAVID		40 OAK STREET	019-133	3,358.94
MOORE DEBORAH G		26 VILLAGE COURT #38	019-042-A-038	4,335.38
THE JULIA W MOORE REV TRUST		34 FULLERTON STREET	019-104	2,243.77
MOREHOUSE ANNE S WRIGHT M THOMAS		ISLE OF SPRINGS	027-001-096	886.05
MOREY DONNA J		260 TOWNSEND AVENUE	030-014	2,980.95
MORGAN SHEILAGH J & DOUGLAS E		126 LOBSTER COVE ROAD	021-033	2,377.12
MORGAN WALTER J III & SUSAN F		37 HIGHLAND PARK ROAD	023-012	839.51
MORIARTY STEPHEN & DEIRDRA MURPHY		68 BAY STREET	020-208-C	1,960.05

Owner	Second Owner	Location	Map Lot	Original
MORISHITA FAMILY LIVING TRUST		38 OAK STREET	019-131	1,943.04
MORRELL ELEANOR M & RICHARD A		ISLE OF SPRINGS	027-001-088	1,535.82
MORRELL ELEANOR M & RICHARD A		ISLE OF SPRINGS	027-001-126	1,597.58
MORRIS MALCOLM J & NANCY L		4 CREST AVENUE	016-143	4,784.67
MORRIS HANS F & ALICIA C		37 LOBSTER COVE ROAD	016-142	3,581.79
CHARLOTTE F MORRISON REV TRUST		15 POOLER ROAD	004-004-A-001	5,210.69
MORRISON ERIK T	GRIFFIN CYR KARA	44 ROADS END	010-008	5,422.80
MORSE MARY ANN		103 OCEAN POINT ROAD	031-005	1,768.52
MORTON SETH, JOSHUA & GREGORY		117 BAYVILLE ROAD	024-033	7,939.55
MOSER HARRY C & ROBERT H		JUNIPER POINT ROAD	004-030-A	1,266.43
*MOSER ERICA R		258 LAKESIDE DRIVE	025-004	1,895.61
MOTTRAM HOLLY H TRUST		39 MOUNTAIN VIEW ROAD	029-006-I	2,553.44
MOULAISON WALTER J JR & KATHRYN J		31 BAYBERRY ROAD	011-009-G	1,019.41
MOULAISON WALTER J JR & KATHRYN J		18 NAHANADA ROAD	011-025	2,531.06
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-009	203.17
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-011	190.64
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-013	190.64
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-014	191.53
MOUNT DORA GROUP 1 LLC		46 PARK STREET	020-192-001	2,418.29
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-005	866.36
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-006	187.95
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-008	187.95
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-010	187.05
MSL HOLDING LLC		80 MCKOWN STREET	015-082	7,133.15
MTV REALTY LLC		125 ATLANTIC AVENUE	010-032-A	11,464.95
MTV REALTY LLC		125 ATLANTIC AVENUE		263.13
MTV REALTY LLC		ATLANTIC AVENUE		177.21
MUCCI NANCY BRIGGS		9 BRIGGS LANE	024-038	7,713.11
MUELLER DARRYL E & CATALINA L		35 OAK STREET	019-140	3,812.70
MUIR CRAIG D		44 CAMPBELL STREET	020-033	1,819.54

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
MT PISGAH LODGE NOMINEE TRUST		42 SUMMIT ROAD	020-020	3,055.53
MULLER WARDEN B & JUDITH E		240 ATLANTIC AVENUE	006-029	3,981.86
MULLIN PETER A & BARBARA HEALY SMITH		290 SAMOSET ROAD	028-005	4,936.82
MUNDEE DAVID F & DEBORAH G		57 FULLERTON STREET	019-068	3,320.45
MUNDEE-SAMPLE DEBORAH G		55 FULLERTON STREET	019-063	4,236.93
MUNDY MARION E		3 SHERMAN STREET	019-120	1,720.19
MUNDY SARAH A		19 WEST STREET	019-122	2,769.13
MUNRO FRED		54 COMMERCIAL STREET		128.88
MUNRO FREDERICK J		54 COMMERCIAL STREET	015-012	4,774.83
MURPHY FABRY L & HERBERT L JR		48 MOFFAT LANE	025-017-009	3,743.79
MURPHY JOSEPH R & SUSAN A		7 SCHOOL STREET	020-150	1,126.81
MURPHY REVOC TRUST		14 SUMMIT ROAD	016-064	1,755.99
MURPHY PATRICK L & JANE O		134 LOBSTER COVE ROAD	021-034	1,715.93
MURRAY ELIZABETH A		43 OLD STONEWALL ROAD	006-002-M-001	1,901.88
MURRAY HILL PROPERTIES INC		COMMERCIAL STREET	015-106	10,904.68
MUZZY GREGORY E & DONNA L		23 CROOKED PINE ROAD	011-054	4,645.05
MYSHRALL NORA E		23 PEAR STREET	020-123	4,014.08
NADEAU THOMAS P		143 TOWNSEND AVENUE	022-023	7,439.24
NADEAU THOMAS P OD		143 TOWNSEND AVENUE		219.27
NAJIM RALPH E & JANE H		219 TOWNSEND AVENUE	030-008-A	5,918.63
NANCY SIAGEL REV TRUST		18 BAY STREET	016-059	1,484.80
NARAYANAN NISHA		42 WAWENOCK TRAIL	029-043	2,022.70
NASH KIMBALL & LOUISE BURVILL		ISLE OF SPRINGS	027-001-195	954.96
NAVE JOSEPH DANIEL	JENKINS JOHNNY PRESTON III	132 ATLANTIC AVENUE	010-042	2,676.05
NELSON CHERYL A & EDWARD A		58 WEST STREET	019-039	3,647.13
NELSON EDWARD C		6 SHERMAN STREET	019-112	2,404.86
NEMC TRUST		NAHANADA ROAD	011-008	276.56
NESSMITH ELIZABETH N		319 TOWNSEND AVENUE	030-030	1,607.42
NETHERTON CONNIE S		57 WESTERN AVENUE	018-031	3,431.43
NEWCASTLE REALTY		14 TODD AVE		251.49
NEWELL STEWART P		15 STEWART POINT ROAD	025-002-001	3,905.78
NEWTON JAMES		35 CHIMES LANE	008-003-002	5,380.74
NEWTON JAMES B & CYNTHIA E WINNE		36 CHIMES LANE	008-003-003	12,036.86

Owner	Second Owner	Location	Map Lot	Original
NEWTON JOHN D & REBECCA A		15 ATLANTIC AVENUE B	020-053-B	3,611.33
NEWTON TABER & JOAN		POWDER HILL FARMS ROAD	025-014-B-003	1,648.59
NGUYEN TIENG C & HIEP HAO T		4 ATLANTIC AVENUE	020-043	4,038.24
NGUYEN TIENG CONG		89 TOWNSEND AVENUE		101.14
NGUYEN TIENG C	HGUYEN HIEP HT	89 TOWNSEND AVENUE	020-073	2,955.29
NIELSEN CHRISTOPHER H & ANDREA G		VIRGINIA STREET	024-046	179.00
NIELSEN CHRISTOPHER H & ANDREA G		28 VIRGINIA STREET	024-047	11,335.18
NIGHTINGALE CLYDE W & TODD W		53 KENNEY FIELD DRIVE	022-085	1,852.65
THE MAINE TRUST		111 APPALACHEE ROAD	021-056	3,611.33
NISSENBAUM MARK B & BARNARA M		130 CREST AVENUE	007-007-J	2,285.83
NISSENBAUM ROBERT J		23 EASTERN AVENUE	022-057	3,362.52
NIVEN ELIZABETH, CYNTHIA & STUART	EDWARD M PARSONS	ISLE OF SPRINGS	027-001-114	942.44
*NOAH MARILYN		16 FULLERTON STREET	019-101	1,739.88
NOONAN BLAINE & CYNTHIA		26 PENNINGTON LANE	029-034-A	2,994.67
NOONAN DEBORAH A	KEIR CHRISTOPHER A	49 UNION STREET	020-060	4,004.23
NOONAN DEBORAH A	KEIR CHRISTOPHER A	OFF UNION STREET	020-062	1,516.13
NORMA J HOLMBERG TRUST		16 SCHOOL STREET	020-137	1,771.21
NORMAN F BREITNER LIV TRUST	EMILY R BREITNER LIV TRUST	WHEELER ROAD	026-010-A	2,592.82
NORMAN F BREITNER LIV TRUST	EMILY R BREITNER LIV TRUST	28 HERON COVE ROAD	026-022-D	4,803.47
NORMAN WILLIAM & LILI		59 APPALACHEE ROAD	021-073	7,574.38
NORMAN WILLIAM T & LILI R		57 APPALACHEE ROAD	021-072	6,351.82
NORRED MICHAEL L & VIRGINIA M		37 WILLIAMS STREET	018-016	1,325.50
NORTHEAST COFFEE CO				10.74
NORTON JOHN & MARIA AURORA		21 PARK STREET	020-036	2,627.72
NORTON JOSEPH M				657.83
NOTLESAH CORPORATION		9 SEA VIEW PLACE	031-013-C	15,992.76
NUCO2 SUPPLY LLC			014-008	7.16
NUTT FAMILY BOOTHBAY HARBOR TRUST		53 MCKOWN POINT ROAD	008-008	5,913.27
NYBERG NANCY		26 JUNIPER POINT ROAD	004-010	4,001.54
OAK GROVE CONDOMINIUMS INC		WESTERN AVENUE	014-021	875.31

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
OAK STREET PARKING LLC		18 OAK STREET	019-009	2,333.27
O'BRIEN GERARD		78 KENNEY FIELD DRIVE	022-072-B	2,345.80
M R REALTY TRUST		7 CEDAR LANE	004-004-A-003	5,565.11
O'CONNELL JOHN W & EUGENIE W		10 CEDAR LANE	004-004-A-002	6,338.49
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES & CONSTANCE	MCKOWN POINT	004-004-A	1,913.51
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES & CONSTANCE	JUNIPER POINT ROAD	004-030	1,294.17
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES & CONSTANCE	MCKOWN POINT ROAD	004-055	1,950.21
O'CONNELL KRISTIN L		15 HIGH STREET	016-050-A	3,113.71
O'CONNOR QUAL PERS RES TRUST		113 BAYVILLE ROAD	024-034	3,449.33
*OEST HARVEY J & JOANA H		42 WESTERN AVENUE	018-025	11,793.54
OGILVIE GAIL		OFF HILLCROFT ROAD	020-207	370.53
OGILVIE GAIL		76 BAY STREET	020-208	3,124.45
OGILVIE GAIL		74 BAY STREET	020-208-A	1,368.46
OJKOVICA LLC		75 TOWNSEND AVENUE	020-075	8,375.41
OLESON MERVAL W & FANCHON A		CROOKED PINE ROAD	011-047	206.75
OLESON MERVAL W & FANCHON A		42 CROOKED PINE ROAD	011-038	2,221.39
OLESON MERVAL W & FANCHON A		OFF CREST AVENUE	011-014-A	121.72
OLIPHANT ANNE D & JAMES N		40 BEACH ROAD	007-008-D	8,503.40
OLIPHANT DANIEL		37 BEACH ROAD	007-008-J	3,001.83
ON THE BRIDGE LLC		24 ATLANTIC AVENUE	020-050	2,753.92
ON THE HARBOR LLC		66 COMMERCIAL STREET	015-015	3,999.75
ONDERKO RONALD P & LYNN R		70 OLD STONEWALL ROAD	006-001-A	1,489.28
O'NEILL ANTHONY R & MARY LEE		32 HARRIS POINT ROAD	017-004	11,577.28
ORR JANE P		9 MCCLINTOCK STREET	019-146	3,243.48
OSBORN ALLAN & LINDA		123 COMMERCIAL STREET	015-058	4,422.20
OSMAN MOHAMED F & JENNIFER PAGE		57 PARK STREET	020-194-A	2,703.80
OSMAN MOHAMED F REV TRUST	OSMAN JENNIFER REV TRUST	51 PARK STREET	020-194-B	2,048.65
OSTERMANN CAROL W		5 BEACH ROAD	007-008-S	2,629.51
O'SULLIVAN PROPERTIES LLC		40 BAY STREET	016-074-A	2,302.84
O'SULLIVAN PROPERTIES LLC		5 PARK STREET	020-039	2,378.02
OTTO JOHN P	LORENCE JOANNE C TRUSTEE	30 CROOKED PINE ROAD	011-036	1,584.15

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
OUR PORT WORK SPACE LLC		5 OAK ST		68.02
OVERBY ALEXANDER SCOTT TRUST		117 LOBSTER COVE ROAD	021-025	4,918.02
ALEXANDER SCOTT OVERBY TRUST		LOBSTER COVE ROAD	016-135	312.35
PACKARD THEODORE & DOLORES BLASCO		109 TOWNSEND AVENUE	020-116	4,943.09
PAETZOLD RAYMOND M		27 MASSACHUSETTS ROAD	004-044	4,549.29
PAGE ANDREW P		4 LOG CABIN LANE	022-039-B	3,062.69
*PAGE HENRY M & NYLENE J		29 MIDDLE ROAD	018-017	1,680.02
PAGE LOBSTER INC		FISH PIER		474.35
PAGE PHILIP A & SUNNI GAIL		22 WALL POINT ROAD	017-001	2,192.75
PAGE NEAL D & LISA		22 SNOW ROAD	020-002	3,110.13
PAINE VICTORIA L		5 PAINE ROAD	019-089	1,795.37
PAINE'S CLOTHING INC		4 COMMERCIAL STREET		41.17
PALM DANNY J & CAROL STAURT		11 PINKHAM COVE ROAD	005-007	4,747.08
PALMER CHRISTOPHER K	CONRAD KILENE E	WAGNER WAY	026-037-00D-001	1,701.40
PAMELA S WESTFALL REV TRUST		68 WALL POINT ROAD	017-016	5,242.91
PAPINEAU SUSAN M		8 APPALACHEE ROAD	021-039-G	2,329.69
PAQUETTE SUSAN M		9 PARK STREET	020-038	1,454.38
PARASTATIDES FREDERICK C & EDITH E		58 NAHANADA ROAD	011-062	1,904.56
PARKER ALLYSON J		21 UNION STREET	020-070	2,315.46
PARROW ROBERT F TRUSTEE & KAREN R		133 ATLANTIC AVENUE #31T	010-032-031T	2,751.23
PARTRIDGE DAVID T & MARY B		WEST HARBOR POND CONDOS	014-039-017B	2,958.87
PASCALE JAMES V JR		11 MIDDLE ROAD	018-018	1,947.52
PASKAL ROBERT M & JACQUELINE F		64 MCFARLAND POINT DRIVE #17	015-043-017	3,857.45
PAT-A-MAC COTTAGE INC		20 ROBERTS CIRCLE	024-029	3,753.63
*PATCH DAVID A & MARY C		145 SAMOSET ROAD	025-018-001	3,667.32
PATCH FAMILY HOME LLC		150 SAMOSET ROAD	025-026	10,147.51
PATRICIA B POWELL REVOCABLE TRUST		14 MCKOWN POINT ROAD	008-011	923.64
*PATRICK THOMAS K & DOROTHY L		279 SAMOSET ROAD	028-008-B	3,919.49
PAUL WILLIAM L & CAROLE M		43 MCFARLAND POINT DRIVE #6	015-043-006	4,547.50
PAULA M SARGENT LIVING TRUST		29 BREAKWATER ROAD	005-011-A	16,017.81
PAULIN CHRISTY		22 LOBSTER COVE ROAD	016-124	2,158.74
PAXSON LESLIE		11 OLD STONEWALL ROAD	006-A-004	1,612.79

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
WILLIAM WATROUS WILDE TRUST		22 HODGDON COVE ROAD	013-016	10,822.34
WILLIAM WATROUS WILDE TRUST		18 HODGDON COVE ROAD	013-013	13,611.34
PEASLEE CASEY LLC		260 OCEAN POINT ROAD	031-034	2,170.38
PECK DONALD A & PATRICIA M TRUSTEES		28 CROOKED PINE ROAD	011-034	1,819.54
PECK DONALD J & PATRICIA L TRUSTEES		CROOKED PINE ROAD	011-053	198.69
PELLETIER THEODORE F		12 WEST STREET	019-013	1,368.46
PENNIMAN JOYCE R & ROY W		51 HIGH LEDGE LANE	030-031-011	163.79
PENNOYER POINT-BOOTHBAY LLC		5 PENNOYER DRIVE	014-010	11,622.47
PENNOYER RAYMOND P JR	FAMILY LIMITED PARTNERSHIP 25% 7 PENNOYER DRIVE		014-009-A	10,867.09
EDITH E PENNOYER TRUST		6 PENNOYER DRIVE	014-009	5,183.84
PEREZ DE ALDERETE FRANK M		98 EASTERN AVENUE	023-002	1,688.87
PERFORMANCE FOOD GROUP INC				24.17
PERIWINKLE COASTAL LLC		78 WEST STREET	019-041-A-002	8,186.57
PERKINS JAMES B III TRUST		43 ATLANTIC AVENUE	016-029	7,577.96
PERKINS JILL T		149 SUNSET ROAD	006-003-B	2,292.91
PERKINS PROPERTIES LLC		50 WEST STREET	019-036	2,216.92
PERKINS THOMAS I & LAURA L		121 TOWNSEND AVENUE	022-007	4,533.18
*PERRIGO LELAND S & ANN M		159 MIDDLE ROAD	030-050-A	928.12
PERRIGO LELAND S & ANN M		161 MIDDLE ROAD	030-050-A-ON	130.67
PERRITT MARGARET JONES		58 TOWNSEND AVENUE	019-153	3,491.40
PERRY KEVIN J	PERRY JOANNE C	20 LINEKIN ROAD #7A	001-017-A-007A	5,072.86
MICHAEL STUART PERRY REV TRUST		14 ELVIRA DRIVE	018-002-A	1,220.78
MICHAEL STUART PERRY REV TRUST		18 MIDDLE ROAD	018-015	741.06
PERSSE JOHN W III		38 JUNIPER POINT ROAD	004-018	6,641.80
PETERS MARGARET B		OAK STREET	026-037-F	6.27
PETERS MARGARET B		82 OAK STREET	026-037-H	2,186.03
PETERS MARGARET B		OAK STREET	026-037-J	460.03
*PETERS TAMARA J		30 LOBSTER COVE ROAD	016-127	1,479.62
PETERS JULIA F		61 EASTERN AVENUE	022-051	2,518.53
PETERSEN CRAIG M		35 HIGH LEDGE LANE	030-031-010	170.95

Owner	Second Owner	Location	Map Lot	Original
PETERSON DAVID & ROBERT	RANE CHRISTIENSEN	30 JUNIPER POINT ROAD	004-012	4,751.55
PETERSON ERIK C		17 WESTERN AVENUE	018-013	3,246.17
PETERSON SUSAN A		4 PINKHAM COVE ROAD	005-004	5,642.98
PGC12 LLC		120 LOBSTER COVE ROAD	021-033-A	2,347.59
PGC2 LLC		OFF TOWNSEND AVENUE	030-033	313.25
PGC3 LLC		350 TOWNSEND AVENUE	030-035-A	8,806.80
PGC3 LLC		58 SCHOOL STREET	022-004	4,172.49
PGC3 LLC		137 TOWNSEND AVENUE	022-024	7,194.91
PGC3 LLC		24 OAK STREET	019-010	5,737.84
PGC3 LLC		63 OAK STREET	020-106	3,384.00
PGC3 LLC		106 TOWNSEND AVENUE		156.63
PGC3 LLC		35 ATLANTIC AVE		598.76
PGC3 LLC		9 BAY STREET	016-113	6,229.20
PGC3 LLC		60 ATLANTIC AVENUE	016-116	1,818.64
PGC3 LLC		6 BAY STREET	016-045	4,828.52
PGC3 LLC		38 ATLANTIC AVENUE	016-040	4,129.53
PGC3 LLC		44 ATLANTIC AVENUE	016-043	4,295.10
PGC3 LLC		101 COMMERCIAL STREET	015-061	5,855.99
PGC3 LLC		56 MCKOWN STREET	015-067-A	12,282.09
PGC3 LLC		7 BAY STREET	016-114	4,324.64
PGC3 LLC		106 TOWNSEND AVENUE	020-104	4,462.47
PGC4 LLC		63 TOWNSEND AVENUE	020-078	6,362.55
PGC4 LLC		54 GRANDVIEW AVENUE	002-004	27,005.73
PGC8 LLC		41 ATLANTIC AVENUE	016-030	2,042.39
PGC8 LLC		37 ATLANTIC AVENUE	016-032	32,613.80
PGC8 LLC		35 ATLANTIC AVENUE	016-033	17,063.18
PGC8 LLC		49 ATLANTIC AVENUE	016-028	10,254.02
PGC8 LLC		47 ATLANTIC AVENUE	016-028-A	2,743.18
PGC8 LLC		35 ATLANTIC AVENUE		3,270.33
PHIBBS-WARBURTON JOAN F	PHIBBS HUGH COFFIN	14 JUNIPER POINT ROAD	004-004-A-004	3,705.30
PHILBRICK T ENTERPRISES LLC		ATLANTIC AVENUE	016-018	1,670.07
PHILBRICK T ENTERPRISES LLC		97 ATLANTIC AVENUE	016-019	9,995.36
PHILBRICK T ENTERPRISES LLC		ATLANTIC AVENUE	016-020	521.79
PHILIP AND THERESA PLANT FAM TRUST		3 VILLAGE COURT #2	019-042-A-002	3,909.36
PHINNEY DAVID A		33 HIGHLAND PARK ROAD	023-013	1,172.34
PHINNEY JERIE S	ANDREWS CRAIG S	117 MIDDLE ROAD	026-033-A	1,822.22
PHIPPS HAROLD R JR & FRANCES E		9 ELVIRA DRIVE	018-002-E	2,949.92
PHIPPS JR HAROLD R & FRANCES E		15 WESTERN AVENUE	018-002-D	3,892.36
PIER 1 PIZZA INC				869.05
PIERCE DEBORAH W		ISLE OF SPRINGS	027-001-237	803.71
*PIERCE NORMAN & MARY		11 HUTCHINSON DRIVE	029-040-A	1,487.97

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
PIERCEY EBBEN & ASHLEY		31 LAKEVIEW ROAD	018-079	343.68
PIERCEY EBBEN L		45 LAKEVIEW ROAD	018-075	2,303.73
PIGGOT DONNA		62 ATLANTIC AVENUE		77.86
PIGGOTT DONNA		62 ATLANTIC AVENUE	016-117	3,893.25
PILGRIM CARLO M & CATHERINE M		7 ABENAKI ROAD	021-039-H	2,429.03
PINE STATE TRADING COMPANY				22.38
PINGREE MICHAEL D		ABENAKI ROAD	021-039-J	858.31
PINGREE MICHAEL D		6 ABENAKI ROAD	021-039-E	2,750.34
PINHO PATRICIA L		50 SCHOOL STREET	022-002	1,965.42
PINKHAM DUANE M & MARY JEANNETTE		3 HARBOR HEIGHTS ROAD	016-133	1,457.08
PINKHAM GARY A & COLLENA A	THOMPSON SHERI	10 PAINE ROAD	019-083	1,857.04
PINKHAM LINDSEY GRACE		57 BAYVILLE ROAD	031-040	1,784.63
PINKHAM LYNN A		HIGHLAND PARK ROAD	023-005	102.93
PINKHAMS SEAFOOD INC		295 TOWNSEND AVE		2,021.80
PIPER DOUGLAS J & PAMELA J		122 CREST AVENUE	007-007-H	1,876.81
*PITCHER STEPHEN L & MARTHA		231 MIDDLE ROAD	030-045	1,443.72
PIZER FREITAS CHELSEA JOAN	FREITAS HELDER AMARAL	8 BEACH PATH ROAD	011-007-A	2,322.53
PLUMMER TROY		238 BEATH ROAD	031-019	632.77
PLUMMER WILLIAM D & ELAINE J		139 OCEAN POINT ROAD	031-009	741.06
PLUMMER MEREDITH J & QUINTON L		11 WILLIAMS STREET	018-008	2,915.91
PLUNKETT PATRICK F	MARY A PLUNKETT DEVISEES OF	107 CREST AVENUE	010-069	1,886.66
POITRAS PETER		12 PEAR STREET	020-122	1,482.12
POLACKWICH ALAN & DEBORAH MORRELL		ISLE OF SPRINGS	027-001-057	960.33
POOLE KRISTI L	PEASLEE JOEL F	28 PENNINGTON LANE	029-034-B	2,205.28
POOLE KRISTI L	PEASLEE JOEL F	30 PENNINGTON LANE	029-034-C	593.39
PORTLAND CELLULAR				73.39
PORTLAND CELLULAR		14 JORDAN DRIVE		52.81
PORTS OF ITALY		47 COMMERCIAL STREET		320.41
POTHIER CHRISTINE R		11 CAMPBELL STREET	016-056	2,683.21
POTTLE CLAYTON J & CYNTHIA G		185 ATLANTIC AVENUE	010-007	839.51
POTTS MICHAEL S		ISLE OF SPRINGS	027-001-156	884.26
POUDER GEORGE A		24 PINE STREET	020-198	1,212.72
POULIS ASHOR		135 LOBSTER COVE ROAD	021-023	1,713.03
POULTON NICOLE J		31 BACK NARROWS ROAD	031-013-A	629.18
PRAWER ALISON E		260 SAMOSET ROAD	028-004	9,189.86
PRETORIUS JOHANNES F & ERIKA E		102 WALL POINT ROAD	017-020	6,138.80

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
PRINCE 14 GRANDVIEW LLC		14 GRANDVIEW AVENUE	002-012	17,217.11
PRINCE CANDICE HOWARD & WILLIAM D		255 ATLANTIC AVENUE	005-003	3,040.32
PRINCE MICHELLE M		104 COMMERCIAL STREET	015-022	3,875.35
PRITCHARD KAREN	JULIA ANN DEGENHARD	56 WEST STREET UNIT B	019-038-B	1,612.79
PROFIT DAVID A & DEBORAH		21 UNION COURT	020-156	4,321.06
PROFIT WILLIAM S & LAURIE J		146 LOBSTER COVE ROAD	021-039-A	2,448.22
PROSE RICK		54 OAK STREET	020-109	3,449.33
PROSE RICK		OAK STREET	019-138	269.40
PUMILIA LEIGH S		22 BAYBERRY ROAD	011-023	852.94
QUEENAN FAMILY TRUST		HILLCROFT ROAD	020-003-A	127.99
QUEENAN FAMILY TRUST		60 BAY STREET	020-004	1,414.10
QUINN JEFFREY C		5 FULLERTON COURT	019-094	574.59
QUINN JEFFREY C & JENNIFER ASHE QUINN		3 FULLERTON COURT	019-095	3,096.70
*QUINN JOSEPH J	ALLEN JOANNE L	15 OLD QUARRY LANE	018-031-00A-001	1,740.78
*RACICOT DAVID F & MARGARET T		2 SUNSET ROAD	010-049	2,236.61
RACY FAMILY TRUST	RACY FAMILY TRUST	27 JUNIPER POINT ROAD	004-029	4,183.23
RAND TIMOTHY		18 PAINE ROAD	019-086	2,426.51
RARED BOOTHBAY STORE NO4536 LLC		223 TOWNSEND AVENUE	030-011	12,589.07
RAYLE CATHRYN C & KENNETH E		15 SCHOOL STREET	020-147	2,389.65
RAYMOND MICHAEL & SHARON K		33 MCFARLAND POINT DRIVE #2	015-043-002	3,929.05
RAYMONDS ELAINE		59 REED ROAD	026-021-F	2,502.42
RB HOLDINGS LLC		92 TOWNSEND AVENUE	020-099	3,559.42
RB HOLDINGS LLC		92 TOWNSEND AVENUE		336.52
REBEL LAWRENCE P	COTTER DEBORAH A	103 TOWNSEND AVENUE	020-117	3,878.93
RECOING AURELIEN	TALLEN ALEXANDRA	1 CHIMES LANE	008-003-006	5,334.20
RED HAWK REACH ASSOCIATION		27 JORDAN DRIVE	030-002-A	69.81
REDBOX AUTOMATED RETAIL LLC				39.38
REDDEN ALAN G & KENNETH O		25 HARRIS POINT ROAD	017-006	6,682.07

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
REDFIELD REV TRUST		140 ATLANTIC AVENUE	010-043	2,691.27
REECE FAMILY COTTAGE LLC		ISLE OF SPRINGS	027-001-233	2,009.28
REED DJANE L		REED ROAD	018-029-B	213.01
REED DJANE L		75 WESTERN AVENUE	018-029	2,942.54
REED EDGAR II & HOLLY STOVER		ISLE OF SPRINGS	027-001-217	519.10
REED HARRIETT L		131 LOBSTER COVE ROAD	021-024	3,346.41
REED OMER W & CONSTANCE W		14 ATLANTIC AVENUE	020-047	1,886.27
REED UPHAM KIM, NICHOLAS UPHAM	BARTER & SOLER	WILDER LANE	025-001	164.68
REED WINTHROP B III	ST PETER HEIDI L	LINEKIN ROAD	003-005-015	1,231.52
REGINO MICHAEL		BEATH ROAD	031-019-001	22.38
REGO MATTHEW B & B RIAN R		12 PATTON LANE	029-041-002	1,318.34
REID ANYA		31 GRANARY WAY		38.49
REILAND KELLIE & NICHOLAS		42 BIRCH ROAD	007-009	9,231.03
REILLEY KAREN J		11 POWDER HILL FARMS ROAD	025-014-B-001	3,952.32
REILLEY MARK & DIANA		32 MOFFAT LANE	025-017-006	4,368.50
REILLY TERENCE DOUGLAS	REILLY DOROTHY J & SEAN D	53 SUNSET ROAD	010-002	1,967.21
REINECKE VICTORIA W & LEIGH F		94 LAKEVIEW ROAD	018-066	3,176.34
REINECKE VICTORIA W & LEIGH F		90 LAKEVIEW ROAD	0018-066-A	2,241.98
REINHART ELIZABETH B	REINHART RONALD	22 WAWENOCK TRAIL	026-005	2,802.25
RENDE SUZANNE & NATHANEAL J		8 FACTORY COVE ROAD	005-018	4,374.76
REPA JOHN THEODORE & BETTY H		15 CEDAR LANE	004-009	5,986.12
REV TRUST OF ANGELA ANELLA IMHOF		133 ATLANTIC AVENUE #71A	010-032-071A	2,786.14
REYES HERNAN M & DOLORES C		59 MCFARLAND POINT DRIVE #14	015-043-014	4,713.97
REYNOLDS ROCHELLE E LIV TRUST		12 BEAR END ROAD	013-007-A	12,502.26
REYNOLDS STEVEN S & LORI A		8 SUMMIT ROAD	016-063	2,634.88
RICCARDI PAT JR &	JOHN DOHERTY JR	18 OLD ICE HOUSE ROAD	014-024-A	2,190.96
RICCI RAYMOND R & ELAINE D		16 HUTCHINSON DRIVE	029-040-B	2,112.20
RICHARD A ROMANELLI REV TRUST		96 ATLANTIC AVENUE #2D	016-018-A-002D	2,471.99

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
RICHARDSON ARTHUR III		27 OAK STREET	019-142	1,664.70
RICHARDSON KATHERINE A		ISLE OF SPRINGS	027-001-047	774.18
RICHAVEN REV TRUST		186 WESTERN AVENUE	013-002	6,873.60
RICKEMAN VIRGINIA SHEPARD		195 SAMOSET ROAD	028-014	5,931.17
RIDDLE TODD D	RIDDLE JENNIFER G	92 ATLANTIC AVENUE	016-016	4,024.82
RIDLON JAN ROBIN F WOOLSON	LIZ GARCIA & MARGOE SHAW	ISLE OF SPRINGS	027-001-013	1,087.43
RIDLON JOHN M & PATRICIA A		ISLE OF SPRINGS	027-001-213	1,436.48
RIEHEL FAMILY TRUST		107 APPALACHEE ROAD	021-059	5,088.97
RIGAS MARK		185 TOWNSEND AVENUE		125.30
RIGAS MARK & GIANNOULA		31 OAK STREET	019-141	2,918.60
RILEY RUSSELL SHANE		23 UNION STREET	020-069	7,773.97
RILEY RUSSELL SHANE		10 GILEAD STREET	020-129	2,191.86
RILEY RUSSELL SHANE		150 COMMERCIAL STREET	015-024	10,305.03
RILEY RUSSELL SHANE		18 EAMES ROAD	015-026	19,813.51
RILEY RUSSELL SHANE		10 MCKOWN STREET	015-101	3,223.79
RIML PAMELA WILKOFF		WEST HARBOR POND CONDO	014-039-004C	2,843.42
RING DENNIS M & SHARON A		4 OLD STONEWALL ROAD	006-002A-001	1,724.67
RING RICKY L	BOWEN JOHN A	25 KENNEY FIELD DRIVE	020-184	1,909.04
THOMAS M RIPP REVOCABLE TRUST		27 BAYBERRY ROAD	011-009-J	1,045.36
RITTALL JOAN M		LOBSTER COVE ROAD	021-020	221.96
RITTALL JOAN M		LOBSTER COVE ROAD	021-039	1,557.30
RITTERSHAUS AHREN & KATHARINE		91 CREST AVENUE	010-071	1,478.54
RITTERSHAUS BRAUMAN ANNELIESE		103 CREST AVENUE	010-060	1,467.80
RITTERSHAUS CHARLES W	ELAINE FOSSETT RITTERSHAUS	23 BAYBERRY ROAD	011-009-L	1,284.33
RIZZO PAUL F		LINEKIN ROAD	003-005-012	941.54
ROBERT M & RUTH H ZOLLINGER REVOC	ROBERT M & RUTH H ZOLLINGER	100 GRANDVIEW AVENUE	001-013	19,925.38
ROBERTS ALFRED G & REBECCA M		12 ROBERTS CIRCLE	024-023	3,283.75
ROBERTS DOUGLAS S & ELISE C		8 HARRIS POINT ROAD	017-002-C	5,243.80
ROBERTSON CHARLES E & JUDITH P		87 LINEKIN ROAD	003-005-006	10,107.23
ROBINSON VICTORIA J ELIZABETH	SHERWIN GLEN ROBINSON	17 MILL COVE CREST	019-051	2,389.65

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
ROBINSON LAURA		19 VILLAGE COURT #6	019-042-A-006	3,895.04
ROBITAILLE PHILIP S & VIRGINIA N		VIRGINIA STREET	024-045	897.69
ROBITAILLE PHILIP S & VIRGINIA N		31 VIRGINIA ST	031-029-00A	8,115.86
ROCHE SARAH		44 CROOKED PINE ROAD	011-039	1,636.96
ROCK ROAD LLC		36 ROCK ROAD	009-014	10,097.39
ROCKCREST LLC		10 SEA VIEW PLACE	014-008-B	12,735.85
ROCKWELL MICHAEL F		11 WESTERN AVENUE	018-002-C	1,447.22
RODDAN HEIDI G	NEIRMAYER LAWRENCE T	37 HUTCHINSON DRIVE	029-040-I	2,163.21
ROGERS ANNA CHRISTINA		BACK NARROWS RD	031-013D	509.26
ROGERS SCOTT Y & ABBY J		100 APPALACHEE ROAD	021-050	3,679.35
ROGERS-SWARTZ REALTY TRUST		17 WEEKS ROAD	021-026	1,561.78
RONAN AMY DOLLOFF & SEAN	HOWARD BLACKBURN DOLLOFF	150 TOWNSEND AVENUE	022-012	4,471.42
ROSE DONALD MCG		BAYVILLE	024-012-A	8.95
ROSEHIP COTTAGES LLC		12 WILLIAMS STREET	018-037	1,355.03
ROSENBERG HARRY C & DEBORAH E		11 MASSACHUSETTS ROAD	004-047	4,323.75
ROSENBERG MATTHEW J & MARIA C		180 WESTERN AVENUE	013-001	7,825.88
ROSENBLOOM JOSEPH L III REV TRUST		BRIGGS LANE	024-041	3,399.21
ROSS CHARLES		15 CRANBERRY ROAD	011-006-B	2,123.84
DAVIS FAMILY TRUST		18 CHIMES LANE	008-003-005	5,863.15
ROSS VICTORIA C		58 LAKESIDE DRIVE	029-024-A	966.60
ROSSANO MARY PENELOPE K		17 HAHN COVE RD	009-025	14,959.03
ROSSER STEVEN C	DAVIS CAROL J	107 ATLANTIC AVENUE	010-036	5,636.71
LOGHAVEN REALTY TRUST		197 MCKOWN PT RD	009-010	16,500.22
ROVEILLO HENRI J TRUSTEE	INGRID K REVEILLO TRUSTEE	18 SUNSET ROAD	010-053	9,104.83
ROWE HENRY C & GRACE TRUSTEES		8 MCFARLAND POINT DRIVE #30	015-043-030	2,866.69
ROWE FAMILY REV TRUST OF 2016		133 ATLANTIC AVENUE #52B	010-032-052B	3,288.23
VALORIE CANNON ROWE TRUST		18 ST ANDREWS LANE	014-003	1,821.32
ROWLAND STREET REALTY TRUST		WAWENOCK TRAIL	026-003	177.21

Owner	Second Owner	Location	Map Lot	Original
*ROYAL BEVERLY A		3 WATERS EDGE TRAIL	016-094	2,685.90
ROYALL BLOCK LLC		TOWNSEND AVENUE	015-112	12,368.90
ROYALL ROBERT M		5 BRADLEY ROAD	031-026	2,872.06
RUBEL PATRICIA R		23 WESTERN AVENUE	018-011	4,355.07
RUBEL PATRICIA R		WESTERN AVENUE	018-023	491.35
PHILIP J RUBEL 1994 REV TRUST		10 LEDGE ROAD	009-005	13,619.22
RUBIO KRISTINA G		190 LOBSTER COVE ROAD	021-005	2,047.76
RUFFING EMILY R & LAUREN E		126 CREST AVENUE	007-007-1	1,947.52
*RUSSELL JOSEPH M JR & MARTHA TRUSTEES		11 ROADS END	010-028	16,334.64
RUSSELL KIM & JONI		7 PEAR STREET	020-125	2,616.09
RUSSELL KIM & JONI		9 PEAR STREET	020-125-ON	880.68
RUSSELL MARTHA M		17 ROADS END	010-028-A	9,196.13
RUSO JONATHAN		18 SCHOOL STREET	020-138	1,548.35
RYAN JENNIFER M		23 BRADLEY ROAD	031-024	736.58
RYAN MATTHEW R		LINEKIN ROAD 1/2 INT	001-008-ON	136.04
RYAN MATTHEW R		15 LINEKIN ROAD	001-008	9,598.88
RYDELL KATHERINE T & LARS H		ISLE OF SPRINGS	027-001-068	1,627.11
RZASA KIM S & JOHN P		7 CAMPBELL STREET	016-057	2,012.86
SALA JOSEPH L		4 KENNEY FIELD DRIVE	020-170	1,649.49
SALA PENELOPE A		18 PARK STREET	020-169	3,137.87
SALATHE ALEXANDRE J & EMMA D		133 ATLANTIC AVENUE #82B	010-032-082B	3,398.32
SALATHE EDOUARD MICHEL		160 WESTERN AVENUE #7B	014-020-007B	4,089.25
SALATHE MARIE NOELLE		133 ATLANTIC AVENUE #92B	010-032-092B	3,398.32
SALTALAMACHIA JOYCE D		85 EASTERN AVENUE	023-024	1,044.46
SAMPLE FRANK L III & SARAH P		84 OAK STREET	026-037	3,585.37
SAMPSON DAVID A & PATRICIA L		43 UNION STREET UNIT 4 (D)	020-063-004	1,568.04
JEFFREY S SAMPSON REV TRUST		65 BARROWS ROAD	017-031	3,433.22
JOANNA SAMUELS REV TRUST		19 LOGAN ROAD	018-050	1,663.80
*SANDERS STEVEN N		27 KENNEY FIELD DRIVE	020-182-A	1,878.61
SAREZKY MICHAEL N & VIRGINIA A SMITH		1 HARBOR ISLAND	015-118-003	4,450.84
SAUDEK FAMILY LLC		11 ST ANDREWS LANE	014-006	13,700.66
SAVASTANO ADELE L BIELLI	JEFF SAVASTANO & ANDREA BIELLI	27 TOWNSEND AVENUE	020-089	7,581.55
SAWTELLE LAWRENCE R & KATHLEEN		3 TUPPER ROAD	019-061	3,370.06

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
SAWYER EDWARD LEIGH JR		SUNSET ROAD	006-013	718.69
SAWYER EDWARD LEIGH JR		SUNSET ROAD	006-006	441.23
SAWYER EDWARD LEIGH JR		72 SUNSET ROAD	006-007	1,423.05
SCAGLIONE SAL; DANA HEACOCK	A J & S C SCAGLIONE	17 UNION STREET	020-071	3,562.10
SCAGLIONE SALVATORE	DANA HEACOCK	12 MCKOWN STREET		42.07
SCANMED LTD		7 BLACKSTONE ROAD	024-026-D	6,405.52
SCANNON MICHAEL A & SUSAN P		BAYVILLE	024-012-A	8.95
SCATTERGOOD KATHERINE M		17 SHERMAN STREET	019-116	2,288.52
SCHEIDLER BONNIE L & CHARLES R JR	SCHEIDLER THOMAS & TRACEY	89 COMMERCIAL STREET	015-062	8,042.47
SCHIAROLI JOHN C & HEATHER A		40 HOWARD STREET	019-029	2,210.65
SCHIFFER ANSEL J & ZIRA E		103 WESTERN AVENUE	014-035	1,952.89
SCHMELZER SHANNON		GRANARY WAY		44.75
SCHMIDT JAMES K & NANCY L		UNION COURT	020-160	1,075.79
SCHMIDT JAMES K & NANCY L		58 UNION STREET	020-162	5,810.34
SCHMIDT JAMES K & PAUL W		59 NAHANADA ROAD	011-068	5,514.99
SCHMIDT NATHAN D & LINNIE K		142 OCEAN POINT ROAD	031-010-A	1,112.48
SCHMIDT NATHAN D & LINNIE K		138 OCEAN POINT ROAD	031-010-B	2,369.96
SCHOENEMAN MICHAEL D & MARJI H		23 WILLIAMS STREET	018-004	2,155.16
SCHUELER KURT	PETERSON SUSAN	265 ATLANTIC AVENUE	005-001	7,658.52
SCHUTRUMPF BRIAN E	MARGARET M BOYD	181 WESTERN AVENUE	013-027	3,589.85
SCHUTRUMPF BRIAN E	MARGARET M BOYD	177 WESTERN AVENUE	013-028	425.13
SCHUTRUMPF BRIAN E	MARGARET M BOYD	191 WESTERN AVENUE	013-025	643.51
SCHUTRUMPF BRIAN E	MARGARET M BOYD	WESTERN AVE	013-026-001	864.57
SCHUTRUMPF BRIAN E	MARGARET M BOYD	OFF WESTERN AVENUE	013-025-A	446.60
SCHWARTZ MARGARET & RACHEL M	RICHARD BOES	55 CROOKED PINE ROAD	011-040	5,855.09
SCIENTIFIC GAMES INTERNATIONAL INC				32.22
SCOTT RANDAL A		172 ATLANTIC AVENUE	010-089	2,934.71
SCOTT RANDAL A	REDINGTON MARY COLLEEN	ATLANTIC AVENUE	010-090	578.17
SCOUT AERO MARINE LLC		46 WILDER LANE	025-001-C	3,204.10
SEA BREEZE		162 SAMOSET ROAD	025-027	6,732.19
SEA BREEZE		SAMOSET ROAD	025-028-B	374.11

Owner	Second Owner	Location	Map Lot	Original
SEABURY STONEBURNER LIVING TRUST		9 HAHN COVE RD	009-026	7,873.32
SEABURY STONEBURNER LIVING TRUST		6 HAHN COVE RD	009-022	6,370.61
SEALE THOMAS JAY III	JOHNSON SUSAN FAGAN	160 WESTERN AVENUE #4B	014-020-004B	4,197.55
SEAMAN TERRY D		NAHANADA ROAD	011-065	250.60
SEAMAN TERRY D		67 NAHANADA ROAD	011-066	3,915.63
SEAMAN TERRY D		53 TOWNSEND AVENUE		215.70
SEAMAN TERRY D & HEIDI I SEIDELHUBER		53 TOWNSEND AVENUE	020-079	6,647.17
SEAROSE LLC		20 EATON ROAD	025-021-C	17,376.43
SEAROSE LLC		24 EATON ROAD	025-021-D	3,268.54
SEAROSE LLC		EATON ROAD	025-021	14.32
SEASCAPE CONSTRUCTION LLC		OFF TOWNSEND AVENUE	030-028	229.12
SEASCAPE INVESTMENTS LLC		295 TOWNSEND AVENUE	030-022	8,414.79
*SEE SCOTT W & MYLESE J		206 ATLANTIC AVENUE	006-021-004	2,651.89
SEE SCOTT W		ATLANTIC AVENUE	010-094	11.64
SEEPE WILLIAM A & SARAH E		8 MCFARLAND POINT DRIVE #29	015-043-029	2,993.78
SEGERSTROM PETER J		21 ELVIRA DRIVE	018-012	4,905.50
SEGERSTROM PETER J		27 WESTERN AVENUE	018-010	1,181.40
SEIM DOUGLAS & SANDY		17 HAMMOND WAY	006-008	1,376.51
SEITZER JOHN M & GERRILYNN R		34 ATLANTIC AVENUE		7.16
SEITZER JOHN M & GERRILYNN R		34 ATLANTIC AVENUE	016-039	4,503.64
SELL CATHERINE WALTON & LOUIS D		28 CREST AVENUE	016-146	7,326.47
SELLAS ALEXANDER P & JENNIFER B		127 APPALACHEE ROAD	024-003	4,546.60
SELVIN/RASANEN RE TRUST		93 WESTERN AVENUE	014-041	3,211.26
SENIOR KRISTEN M		5 HACKMATAK ROAD	030-022-A	2,343.11
SENKO ALICE C LIV TRUST		77 LINEKIN ROAD	003-005-004	15,470.08
SEWALL DON S CO INC		14 OAK STREET	019-008	4,977.99
SEWALL JAMES J		15 TUPPER ROAD	019-057	582.65
SEWALL JAMES J		12 TUPPER ROAD	019-064	3,316.87
SEWALL JANICE A	GRAY SEAN	29 APPLE TREE WAY	031-006-A	2,342.21
SEWALL KENNETH T, JAMES J & JANICE A		12 APPLE TREE WAY	031-006-B	3,867.29
SHANE GERALD S & CAROLYN E		17 LINEKIN ROAD	001-006	3,517.35
SHAW BRIAN K & ABBIE BOODY		59 WEST STREET	019-053	3,012.57
SHAW HAROLD M & BARBARA		25 JORDAN DRIVE	030-002-013	5,152.51

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
SHAW HAROLD M III & BARBARA		OFF JORDAN DRIVE	030-002-003	728.53
SHEAR ARTISTRY FAMILY HAIR SALON		5 TOWNSEND AVENUE		35.80
SHEER STACY		12 EASTERN AVENUE	022-027	2,142.63
SHELDON PATRICK C & JANICE M		12 PUMP STATION ROAD	031-018-A	2,864.00
SHEPARD ANDREW M & JUDITH L		115 SAMOSET ROAD	025-018-003	6,128.90
*SHEPARD BARCLAY M		88 SAMOSET ROAD	012-009	11,076.52
SHEPARD EUGENIA M		102 SAMOSET ROAD	025-019	14,355.80
SHEPARD RICHARD D & CATHERINE H		85 SAMOSET ROAD	025-018-004	6,838.70
SHEPHERD JAMES BRIAN & IRENE C		18 SUMMIT ROAD	016-066	1,517.03
SHERMAN ANDREW J		LAKESIDE DRIVE	025-004-A	489.57
SHERMAN D STUBBERT REV TRUST		21 ROADS END	010-027	6,096.74
SHERMAN LINDA H		73 WEST STREET	019-043	2,934.19
SHERMAN PAUL M & JONI R		20 MCCOBB ROAD	030-051	3,559.61
SHERMANS BOOKS & STATIONARY INC		5 WHARF STREET		23.27
SHERMANS BOOKS & STATIONARY INC		5 COMMERCIAL STREET		175.42
SHEVENELL REALTY TRUST II		62 MCFARLAND POINT DRIVE #22	015-043-022	4,336.27
SHEVENELL REALTY TRUST II		38 MCFARLAND POINT DRIVE	015-039	1,293.27
SHIELDS SUZANNE L		59 OAK STREET	020-107	2,203.49
SHIPLEY PHILLIP A & RUTH L		101 TOWNSEND AVENUE	020-118	2,322.53
SHIPS POINT LLC		6 SHIPS POINT ROAD	014-005B	14,399.66
SHIPYARD IN BOOTHBAY HARBOR LLC		120 COMMERCIAL STREET		846.67
SHIRTS BY THE BAY INC		44 COMMERCIAL STREET		24.17
SHIVE JAMES C		11 MONTGOMERY ROAD	022-046-A	2,172.17
SHIVE JAYMES	MILLER CLINT	32 SCHOOL STREET	020-141	2,020.91
SIBILLY ADRIA L		50 ATLANTIC AVENUE	016-044	3,358.94
SIBILLY ADRIA L		52 ATLANTIC AVENUE	016-044-A	1,484.80
SIEB ROBERT & MARGARET		100 TOWNSEND AVENUE #3	020-102-003	1,628.01
SIGNAL POINT MARINA ASSOCIATION		84 MCFARLAND POINT DRIVE	015-043-ON	2,514.95
SIGNAL POINT UNIT 36 REALTY TRUST		2 MCFARLAND POINT DRIVE	015-043-036	2,953.50
SHEVENELL REALTY TRUST II		34 MCFARLAND POINT DRIVE	015-038	2,323.42
SILVER MICHAEL L & KELLY L		11 WALL POINT ROAD	021-012	1,781.95
SIMMONS BARRY P & LAURA M		ROCK ROAD	009-015	93.08
SIMMONS BOOTHBAY HARBOR TRUST		18 ROCK ROAD	009-011	6,442.21

Owner	Second Owner	Location	Map Lot	Original
SIMMONS HENRY L & DAWN F		35 BRADLEY ROAD	031-022	1,004.19
SIMMONS SARA PUTNAM		169 MCKOWN POINT ROAD	009-027	4,165.33
SIMMONS BRADLEY D		210 MIDDLE ROAD	029-036	1,571.62
SIMMONS HAROLD W II		7 LOG CABIN LANE	022-039-A	2,607.13
SIMPSON BRENT, WILLIAM & JANICE		64 CREST AVENUE	011-015	1,153.66
SINGLETON SUSAN N		7 WEEKS ROAD	016-104	1,093.69
SIRACUSA PAUL J & ANNA		242 ATLANTIC AVENUE	006-029-A	6,835.12
SISMANOPOULOS GEORGETTE		75 REED ROAD	026-021-G	1,336.24
SKELTON JAMES A	KELLEY KRISTINE	SUNSET ROAD	006-020	741.06
SKOGLUND JOHN A JR TRUST		11 LOBSTER COVE ROAD	016-013	1,126.81
SLAYTON LINDA JEAN		VILLAGE COURT #1	019-042-A-001	3,924.58
SLEDGE MATTHEW C B		5 SAMOSET ROAD	025-017-001	3,318.66
SLICK'S BOUTIQUE LTD		27 TOWNSEND AVENUE		49.23
SLINGERLAND MARCIA		32 JUNIPER POINT ROAD	004-013	4,545.71
SMART ADAM P & DEBORAH		20 BAY STREET	016-060	2,162.32
SMITH CHARLES R	VASSAMILLET LAURA A	33 MCFARLAND POINT DRIVE #4	015-043-004	3,888.77
SMITH DANIEL G & CHRISTINE D		11 BAYBERRY ROAD	011-009-P	958.55
SMITH DOUGLAS L & DEBORAH L		37 BIRCH ROAD	007-007-B	2,518.53
SMITH LIBBY JEAN R & SCOTT A		11 HIGHLAND PARK ROAD	023-019	1,849.97
SMITH MICHELLE		25 MONTGOMERY ROAD	022-041	2,081.77
SMITH PAUL G & NORA W		19 ELVIRA DRIVE	018-006	2,297.46
SMITH RENA & WARREN		15 BAY STREET	016-111	1,348.77
SMITH ROGER E & LYNNE M		19 CAMPBELL STREET	016-054	1,135.75
SMITH SUSAN C	CROWELL LESLIE G	109 OCEAN POINT ROAD	031-008-A	2,207.96
SUSAN TAYLOR SMITH LIV TRUST		20 VILLAGE COURT #40	019-042-A-040	4,145.64
SMITH ZACHARY SCOTT		62 BLOW HORN ROAD	007-012	6,438.63
SMITH DARLENE A		ISLE OF SPRINGS	027-001-186	920.06
SMITH EVELYN R		51 WESTERN AVENUE	018-032	3,485.13
SMITH LYNN M	OCONNELL CLAIRE A	84 KENNEY FIELD DRIVE	022-072	2,225.86
SMITH RALPH & ELENA		8 WEST STREET	019-011	2,758.39
SMITHSON PHILIP & NANCY A		7 LOBSTER COVE ROAD	016-014	2,579.32
SNIVELY BRAD A & SIDNEY M		18 PERKINS ROAD	019-054-A	4,170.70
SNOW JAMES K		9 SNOW HILL ROAD	030-048-D	2,006.59
SNOW MARIE		SNOW HILL ROAD	030-048-E	3.58

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
*SNOW MARIE		12 SNOW HILL ROAD	030-048-B	588.67
SNOWMAN EVELYN L		46 TOWNSEND AVENUE	019-151	3,056.43
SNYDER TIMOTHY W & PENELOPE F		37 UNION STREET	020-066	3,209.47
SOUZA PETER E JR	SCHATZ JAMES A	378 LAKESIDE DRIVE	025-014-B-007	4,839.26
SPECHT MARY STUART		9 HILLSIDE ROAD	024-012	3,363.41
SPECTRUM NORTHEAST LLC				4,798.99
SPENCE JULIANNA		115 TOWNSEND AVENUE	020-115	3,358.94
SPENCER MARK H & BARBARA E		40 BAYVILLE ROAD	031-039	2,732.44
SPIZUOCO CHRISTOPHER		62 OAK STREET	020-111	2,600.87
SPLAINE MARGARET C		113 WESTERN AVENUE	014-032	2,828.15
SPRAGUE TIMOTHY & ANNETTE		223 MIDDLE ROAD	030-046	1,909.93
*SPRAGUE WILLIAM W		190 COMMERCIAL STREET	015-034	8,702.37
SPRUCE ONE LLC		84 GRANDVIEW AVENUE	001-016	4,783.77
SPRUCE ONE LLC		88 GRANDVIEW AVENUE	001-017	108,058.72
SPRUCE ONE LLC		CENTRAL AVENUE	003-001	697.21
SPRUCE ONE LLC		88 GRANDVIEW AVENUE		3,503.03
SPRUCE ONE LLC		ATLANTIC AVENUE	006-032	760.75
SPRUCE ONE LLC		ATLANTIC AVENUE	006-033	738.38
SPRUCE ONE LLC		ATLANTIC AVENUE	006-033-A	335.63
SPRUCE POINT NINE A LLC		20 LINEKIN ROAD #9A	001-017-A-009A	4,860.75
SPRUCEWOLD ASSOCIATION		33 CROOKED PINE ROAD	011-050	423.34
SPRUCEWOLD BEACH CLUB		BIRCH ROAD	007-008-A	2,683.21
SPRUCEWOLD IMPROVEMENT SOCIETY		49 NAHANADA ROAD	011-006-A	261.34
SQUILLANTE ANTHONY & BEVERLY		85 LAKESIDE DRIVE	029-021-A	2,082.67
SQUIRREL ISLAND ASSOCIATION		29 ATLANTIC AVENUE	016-033-A	4,669.22
SRB PROPERTIES LLC		69 MIDDLE ROAD	026-033-002	2,547.17
SS FORTY LLC		6 PARK STREET	020-166	2,600.87
ST ANDREWS HOSPITAL		189 MIDDLE ROAD	030-048	713.32
ST ANDREWS HOSPITAL		MCCOBB ROAD	030-051-A	166.47
ST ANDREWS HOSPITAL		EMERY LANE	030-052	23,024.77
ST ANDREWS VILLAGE ASSOCIATION		75 EMERY LANE	030-052-ON	49,411.16
ST CLAIR HELEN M		COMMERCIAL STREET	015-035	289.08
ST CLAIR HELEN M		193 COMMERCIAL STREET	015-036	10,741.79
ST GEORGE JOSEPH		7 SHERMAN STREET	019-119	1,540.29
ST JEAN HILARY	HYLTON HAROLYN A	39 UNION STREET #1	020-065-001	3,153.09

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
ST PIERRE COREY MICHELLE		46 WEST STREET	019-035	4,077.62
STAEBLER THOMAS H & SUSAN M		WEST HARBOR POND CONDOS	014-039-018B	2,944.55
STAM KURT		18 SKY LEDGE LANE	031-029-4	629.18
STANDAFER GARY L & DEBORAH A			030-002-002	707.95
STARANKEWICZ GARY		41 LAKESIDE DRIVE	029-026-A	580.86
STATEWIDE BAY LANDING II INC		BARTER ROAD	026-038-B	11,822.95
STATEWIDE BAY LANDING INC		BAY LANDING LANE	026-038-A	10,983.44
STEANE JEFFREY A		43 MONTGOMERY ROAD	031-001	5,737.84
STEANE JEFFREY A		OCEAN POINT ROAD	031-002	74.29
STEANE-COOMBS JULIETTE M		6 ARTHUR DRIVE	029-013-D	3,111.02
STEDT SARAH M & DAVID B		OFF CROOKED PINE ROAD	011-035	176.32
STEDT SARAH M & DAVID B		22 CROOKED PINE ROAD	011-033	1,408.73
STEELE LINDA CHARLES		37 APPALACHEE ROAD	021-001	2,163.21
STEPHENS PANOS		31 JUNIPER POINT ROAD	004-028	3,829.71
STERLING ESTATES LLC		15 COMMERCIAL STREET	015-109	5,992.03
STERN RONALD AND PATRICIA LIV TRUST		WEST HARBOR POND CONDO	014-039-011B	2,753.02
STERN THEODORE N	WALLNER JUDIOTH R	47 UNION STREET	020-061	4,385.50
STEVENS DANIEL P		183 ATLANTIC AVENUE	010-008-B	2,136.36
STEVENS DANIEL P	ROYALL ROBERT M	25 BRADLEY ROAD	031-026-D	982.71
STEVENS GLENN P		21 SIMMONS DRIVE #9	022-039-009	581.75
STEVENS JAMES R		58 LAKEVIEW ROAD	018-062	3,740.80
STEVENS DANIEL P		87 EASTERN AVENUE	022-049	721.37
STEWART GARRY L		28 ATLANTIC AVENUE	016-037	2,488.10
SUSAN R STEWART TRUST		52 MCFARLAND POINT DRIVE #23	015-043-023	3,408.16
STEWART KRISTEN M		111 EASTERN AVENUE	031-004	1,435.58
STOCKTON PATRICIA		30 MOUNTAIN VIEW ROAD	029-006-F	1,671.86
STODDARD DOROTHY A		8 CROOKED PINE ROAD	011-027	1,480.33
STODDARD DOROTHY A		CROOKED PINE ROAD	011-028	122.62
STODDARD DOROTHY A		84 CREST AVENUE	011-009-C	983.60
STODDARD EDNA		ISLE OF SPRINGS	027-001-208	1,026.57
STODDARD NANCY T		12 ATLANTIC AVENUE	020-046	2,846.52
STODDARD RONALD W & ERNESTINE		133 ATLANTIC AVENUE #62A	010-032-06 2A	3,485.13
STONE JOHN F JR &PATRICIA MCCARTHY		38 SEA STREET	015-055	1,338.92
STOVER FAMILY TRUST		TUPPER ROAD	019-062	3,449.33

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
*STOVER JOSEPH O & MARGARET W		1 PARK STREET	020-041	2,235.30
STOVER MANLEY DEVISEES OF		MIDDLE ROAD	030-039	90.40
STOVER ROGER M JR	RATKOSKI SUSAN	4 ROBERTS CIRCLE	024-017	2,045.07
STRAKER PATRICK & JANICE		77 MONTGOMERY ROAD	030-002-011	621.13
STRANGE MARK W & JANIS		28 LAKEVIEW ROAD	018-053	2,732.44
STROCK CHRISTOPHER W	JONES MELISSA A	69 WESTERN AVENUE	018-030	4,632.52
STROHMAN CANN REV TRUST		50 OAK STREET	019-137	4,079.41
STUART LITTLE COTTAGE LLC		24 JUNIPER POINT ROAD	004-008	5,799.60
STULB FAMILY INVESTMENT TRUST		257 WESTERN AVENUE	008-002-A	9,316.06
STURGIS CORNER COTTAGE		ISLE OF SPRINGS	027-001-040	1,669.18
STURGIS ON BOARDWALK		ISLE OF SPRINGS	027-001-078	1,188.56
SUDHEIMER GEORGE R & ELLEN R		17 FACTORY COVE ROAD	005-027	5,583.01
SUGAR HOLLOW PROPERTIES LLC		35 UNION STREET	020-067	3,690.98
SULLIVAN JAMES R	BUSHEY-SULLIVAN ELIZABETH	WEST HARBOR POND CONDO	014-039-005A	2,156.05
SULLIVAN KATHLEEN M		32 MCFARLAND POINT DRIVE	015-037	2,025.39
SULLIVAN PETER J & KATHRYN		55 UNION STREET		103.82
SULLIVAN PETER J & KATHRYN		55 UNION STREET	020-058	6,313.33
SULLIVAN ARTHUR F III & KIMBERLY M		29 SPRUCE POINT HILL ROAD	006-002-F	2,665.31
SUMMERS-GIESE PAMELA		16 EASTERN AVENUE	022-028	2,988.41
SUPERIOR PLUS ENERGY				35.80
SUSAN B PORTER REVOCABLE TRUST		32 FACTORY COVE ROAD	005-023	18,829.91
SUSAN JASKOT FAMILY TRUST		BAYBERRY ROAD	011-018	718.69
SUSAN JASKOT FAMILY TRUST		14 BAYBERRY ROAD	011-020	2,088.93
SUSAN JASKOT FAMILY TRUST		BAYBERRY ROAD	011-021	131.57
SUTTER ANN T		1 FULLERTON STREET	019-096	3,104.75
SUTTON JAMES & KAREN		39 VIRGINIA STREET	024-054-A	4,470.52
SUTTON KAREN & GEOFFREY	CHRISTOPHER SUTTON	LISHMAN ROAD	024-054-B	90.40
SWAN HOLLY J ;LAURA S BARNARD	HARMANUS SWAN III	4 HAHN COVE RD	009-020	7,748.91

Owner	Second Owner	Location	Map Lot	Original
SWANSON CHRISTOPHER L		213 ATLANTIC AVENUE	005-031-A	3,386.68
SWARTSBERG KAREN		8 MCKOWN STREET		30.43
SWEET BAY SHOP		9 TOWNSEND AVENUE		17.90
SWIFT JAMES	KELLEY MARY	ISLE OF SPRINGS	027-001-011	1,372.93
SWOPE KATHERINE A & LUCY A		28 JUNIPER POINT ROAD	004-011	4,646.84
SYLVESTER JONATHAN A & JODI L THOMAS		35 JUNIPER POINT ROAD	004-024	3,349.98
T & C RE LLC		32 OAK STREET	019-129	3,229.16
T PHILBRICK ENTERPRISES LLC		14 SNOW ROAD	020-001	460.03
TABER MARGARET M REVOCABLE TRUST		26 SEA STREET	015-051	2,453.19
TALIANA JOINT TENANT LIV TRUST		22 VILLAGE COURT #39	019-042-A-039	3,600.52
TAPLIN GLORIA ANN & FRED		24 SUMMIT ROAD	020-011	2,015.54
TAPLIN GLORIA ANN & FRED		SUMMIT ROAD	020-012	455.56
TAYLOR DAVID		53 CREST AVENUE	010-079	1,670.07
LORETTA M TAYLOR REVOC TRUST		133 ATLANTIC AVENUE #21A	010-032-021A	2,930.23
TAYLOR KIMBERLY D		SIGNAL POINT CONDOMINIUMS	015-043-031	2,908.75
TAYLOR WILLIAM C; ELIZABETH SAVERY		48 OAK STREET	019-135	2,248.24
TB1 LLC		19 OCEAN POINT ROAD		166.47
TB1 LLC		17 OCEAN POINT ROAD	022-020-A	3,588.06
TB4 LLC		TOWNSEND AVENUE	030-035	878.89
TB4 LLC		2 BRADLEY ROAD	031-027	1,393.52
TDR AUTO SUPPLY INC		14 OAK STREET		349.05
TEAGUE GORDON N JR & DJANE E HELLENS		415 LAKESIDE DRIVE	013-010	3,317.77
TEEL JEFFREY J		14 WEST STREET	019-014A	1,455.27
TEW MARGARET KELLY		126 WESTERN AVENUE	014-015	9,490.61
TEW MARGARET KELLY; VIRGINIA K TISON		112 WESTERN AVENUE	014-012	11,498.96
THAL-LARSEN JOHN PETER		154 MCKOWN POINT ROAD	009-002	4,159.06
THE ANNE MCCORMICK TRUST		33 MCFARLAND POINT DRIVE #1	015-043-001	2,918.60
THE CHIMES ASSOCIATION		WESTERN AVENUE	008-003-001-00N	136.04
DUCLoux REVOCABLE TRUST		43 MCFARLAND POINT DRIVE #11	015-043-011	3,997.07
THE COAL SHACK		32 MCKOWN STREET	015-077	10,432.12
THE CT DT LLC TRUST		16 UNION COURT	020-155	1,909.93
THE FOOTBRIDGE SHOP		8 BRIDGE STREET		34.01
THE RECOVERY ROOM		12 OAK STREET		67.13

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
SUZANNE C HENDERSON 2013 REV TRUST		ARTHUR DRIVE	029-013-E	593.39
THIBOUTOT PAMELA F		14 BARTER ROAD	019-073	1,858.92
THOLL LISA TRAVAGLIN		46 MONTGOMERY ROAD	022-018	2,820.15
THOMAS SUSAN WINN TRUSTEE		331 LAKESIDE DRIVE	025-009	16,846.59
THOMPSON JOHN E		45 BAY STREET	016-082	1,771.21
THOMPSON PATRICIA M		BAYBERRY ROAD ACCESS	007-007-005	737.48
THOMPSON THOMAS & PATRICIA		51 BIRCH ROAD	007-007-F	2,593.71
THOMPSON THOMAS K & PATRICIA M		BEACH PATH ROAD	011-007-B	862.78
THOMPSON DAVID & JENNIFER		8 BIRCH ROAD	011-070	4,307.64
*THOMSON DAVID S & DENISE S		18 HERON COVE ROAD	026-022-F	1,909.93
THOMSON KATHERINE M & RONALD E		114 SAMOSET ROAD	025-023	10,168.09
THOR PROPERTIES LLC		47 VIRGINIA STREET	024-054	13,339.08
THORN CLINT		154 ATLANTIC AVENUE	010-048	1,212.72
THORNTON GARY E	FLANAGAN-THORNTON DEBORAH	91 EASTERN AVENUE	023-023	1,014.93
THORPE GAIL F		64 OLD STONEWALL ROAD	006-002-K	1,953.79
THORPE WENDY M		MCKOWN POINT ROAD	008-009-A	4,572.55
TIBBETS MARILYN LIFE ESTATE		12 OLD ICE HOUSE ROAD	014-024-B	1,572.52
TIBBETTS DAVID		18 TODD AVENUE	015-093	2,756.60
TIBBETTS DAVID C DEANNE S		24 TODD AVENUE	015-094	3,543.31
TIBBETTS EDWARD H & KATHY J		19 MONTGOMERY ROAD	022-041-A	2,635.78
TIBERI DANA		17 SCHOOL STREET	020-146	2,170.38
TIDEWATER TELECOM INC		33 TOWNSEND AVENUE	020-087	7,053.50
TIGGER LTD		COMMERCIAL STREET		9.84
TILLER THOMAS E	BURNS LAURA E	115 WESTERN AVENUE	014-031	2,761.08
TILTON C ALAN		3 BRIDGE STREET	015-117	4,861.64
TILTON C ALAN		2 ATLANTIC AVENUE	020-042	3,163.82
TILTON GLENN H & LISA A		69 LAKESIDE DRIVE	029-021-C	2,311.79
TILTON ROGER S		340 LAKESIDE DRIVE	025-014	4,919.81
TIMBERLAKE LEAH		18 HIGHLAND PARK ROAD		26.85
TIMBERLAKE TRAVIS & LEAH		30 HUTCHINSON DRIVE	029-040-E	2,125.63
*TIMBERLAKE, SANDY L	DONAHUE FAMILY TRUST	30 CAMPBELL STREET	020-028-A	1,595.79
TIMEPAYMENT CORP				38.49
TINDAL & CALLAHAN REAL ESTATE		32 OAK STREET		92.19
TOMLIN DONALD M & CLAIRE L		89 LAKEVIEW ROAD	018-069	1,800.74

Owner	Second Owner	Location	Map Lot	Original
TOPSIDE INN PROPERTIES LLC		96 MCKOWN STREET	015-083	5,703.84
TOPSIDE INN PROPERTIES LLC		24 EASTERN AVENUE	022-029	2,717.22
TOPSIDE INN PROPERTIES LLC		60 MCKOWN STREET	015-081	15,414.59
TOPSIDE PROPERTIES INC		60 MCKOWN STREET		179.00
TOWNSEND DALE F		48 BAY STREET	016-076	1,868.73
TOWNSEND DONNA		31 MONTGOMERY ROAD	022-040	2,577.60
TOWNSEND ELIZABETH J		40 BACK NARROWS ROAD	031-016	2,242.81
TOWNSEND JEFFREY A		MIDDLE ROAD	026-033-003	523.57
TOWNSEND JEFFREY A		53 MIDDLE ROAD	026-027	1,142.92
TOWNSEND TERESA		61 MIDDLE ROAD	026-029	881.58
TOWNSEND JEFFREY		42 WILLIAMS STREET	018-039A	1,248.52
TOWNSEND JEFFREY A		11 BRADLEY ROAD	031-025	554.90
TOZIER CHARLES R & SUSAN M		1 LAKESIDE DRIVE	029-030	2,207.07
TRAINA JOHN E		75 SUNSET ROAD	006-027-002	2,528.38
TRAYNOR KEITH D		27 CRANBERRY ROAD	011-007-1	4,720.23
TREFREY JAMES T JR & HELEN H		OFF CREST AVENUE	010-061	121.72
TREFREY JAMES T JR & HELEN H		117 CREST AVENUE	010-066	1,519.71
TREMBLAY ELLEN J & JUDITH J SKYES		47 BARROWS ROAD	017-034	8,874.82
TREVINO PAUL A & MELINDA J		16 GILES PLACE	019-024	5,842.56
TRIBER ELAINE M & DALE TRIBER TATE		34 SUMMIT ROAD	020-014	1,709.45
TRISTAN JOHN D & NBARBARA J		1 CAMPBELL STREET	016-058	2,518.53
TSANG KWOK W		96 TOWNSEND AVENUE		240.76
TSANG KWOK W & KIT M KWOK		11 PAINE ROAD	019-088	2,240.19
TSANG KWOK W & KITMAN KWOK		96 TOWNSEND AVENUE	020-101	5,336.89
TTKKG INC		82 LOBSTER COVE ROAD	016-098	3,784.06
TUNG WILLIAM R		SAMOSSET ROAD	028-004-A	2,920.39
TUNG QUAL PER RES INT TRUST		INDIAN TOWN ISLAND	028-007	19,249.66
TUPPER CLAIRE & BENEDICT		74 KENNEY FIELD DRIVE	022-071	2,428.13
*TUPPER CLAIRE M & NITA J		45 CAMPBELL STREET	020-024	617.90
TUPPER NITA J		72 KENNEY FIELD DRIVE	022-070	1,240.81
TURNER W BARD & MARY ELLEN		57 BAY STREET	016-079	1,609.21
TURTLE ROCK		16 APPALACHEE ROAD	021-041	2,242.87
TUSCHER STEPHEN F & SUSAN M		17 BARTER ROAD	019-076-A	2,199.02

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
TUTHILL ALAN L & NANCY M		29 KENNEY FIELD DRIVE	020-182	2,399.50
ULLIS RICHARD		29 TOWNSEND AVENUE		65.33
UPHAM KIM-REED & NICHOLAS		32 WILDER LANE	025-001-A	2,786.14
UPHAM KIM-REED & NICHOLAS		LAKESIDE DRIVE	025-005	657.83
UPSTAIRS DOWNSTAIRS LLC		3 BOOTHBAY HOUSE HILL	015-105	12,825.35
UPSTAIRS DOWNSTAIRS LLC	STRAUSS PAUL & DEBORAH	22 MCKOWN STREET	015-104	6,047.52
UPSTAIRS DOWNSTAIRS #3 LLC		16 MCKOWN STREET	015-103	8,887.35
VACHON KERRY AND RACHEL		55 COMMERCIAL STREET		81.44
VACHON RACHEL & KERRY		55 COMMERCIAL STREET	015-070	10,791.91
VACINEK REBECCA M		12 CREST AVENUE	016-144	5,102.39
VACTOR SEAN R & ILENE		15 ATLANTIC AVENUE UNIT F	020-053-F	2,544.48
VAIL MARK D 7 CHRISTINA L		JORDAN DRIVE	030-002-008	746.43
VAJDA CATHERINE LYNN		24 SIMMONS DRIVE #15	022-039-015	596.07
VALLEY BEVERAGE				1.79
VALLIERE MICHELE L		8 GILES PLACE	019-022	3,170.98
VAN DER VEEN MICHAEL & JACQUELIN		29 SPRUCE POINT HEIGHTS	003-005-016	5,511.41
VAN DER VEEN MICHAEL & MARION		LINEKIN ROAD	003-005-018	971.08
VAN DER VEEN MICHAEL T & MARION M		78 BLOW HORN ROAD	003-003	7,863.47
VAN DER VEEN MICHAEL & JACQUELIN		BLOW HORN ROAD	003-002	2,930.23
VAN DER VEEN MICHAEL		LINEKIN ROAD	003-005-017	962.13
VANACORE JOHN H		WAWENOCK TRAIL	029-047	392.01
VANACORE JOHN HENRY & CHRISTINA M		54 WAWENOCK TRAIL	029-046	2,274.19
VANGARELLI DOMINIC		137 CREST AVENUE	006-010	2,025.39
VAYDA JOHN P & PATRICIA		ISLE OF SPRINGS	027-001-042	1,276.27
VENTOLA FAMILY LIVING TRUST		133 ATLANTIC AVENUE #62B	010-032-062B	3,485.13
VERIZON WIRELESS		24 JORDAN DRIVE	030-002A-ON-001	332.94
VESS HENRY C & M SWEET VESS		96 ATLANTIC AVENUE #1A	016-018-A-001A	2,275.09
VIERIA ANTONIO AND MARIA		94 CREST AVENUE	011-009-F	1,279.85
VIGIL DAVID R	HOLLADAY HEATHER J	50 TOWNSEND AVENUE	019-152	3,935.32
VILLARD KIM & PHILIPPE		53 CAMPBELL STREET	020-021	2,437.98

Owner	Second Owner	Location	Map Lot	Original
VINCENT VALERIE ANN SNOW		11 GREENLEAF LANE	015-068	4,016.76
VISE ALEX E & KATHY A		19 EASTERN AVENUE	022-059	2,344.01
VOLPE DENNIS JOSEPH	LESLIE JEAN MUJIR-VOLPE	124 LAKEVIEW ROAD	026-012-A	3,621.17
VOLPE DENNIS JOSEPH	LESLIE JEAN MUJIR-VOLPE	LAKEVIEW ROAD	026-013	131.57
VON TEUBER FAM TRUST		133 ATLANTIC AVENUE #71B	010-032-071B	3,131.61
VOSBURGH SANDRA LEE TEMPLE		88 KENNEY FIELD DRIVE	022-074	1,903.67
VOSS KENNETH	KILPATRICK KATHERINE A	261 OCEAN POINT ROAD	031-035	1,982.43
W L BROWN & SONS		TOWNSEND AVENUE	026-037-E-ON-1	151.26
WABASHA LEASING LLC		MISC LOCATIONS		215.70
WAGSTAFF VERONA J		43 WEST STREET	019-068-A	2,464.09
WALD CHRIS & SUSAN E		12 SEA STREET	015-049	2,065.66
WALDMAN ANNA	MARSH ANDREW	41 HUTCHINSON DRIVE	029-040-P	2,143.45
WALGREEN CO		223 TOWNSEND AVENUE		1,156.34
WALKER MICHAEL F & KATHLEEN H		140 LAKESIDE DRIVE	029-009	3,635.49
WALLACE JANE		39 SCHOOL STREET	020-143	2,630.41
WALLACE SCOTT A & SUSAN M		27 FACTORY COVE ROAD	005-025	4,966.35
*WALLACE MARY C		34 KENNEY FIELD DRIVE	020-178	1,975.61
WALLACE ROBERT L JR		MIDDLE ROAD	026-031	1,123.22
WALLNER PATRICK & SUZANNE		26 BAY STREET	016-061	2,787.03
WALSH R RYAN		BIRCH ROAD	011-001	578.17
WALSH R RYAN		20 CRANBERRY ROAD	011-001-A	1,880.40
WALSH WILLIAM N JR & ELAINE P		252 LAKESIDE DRIVE	025-003	1,683.50
WALSHAK SHARON		4 BRIDGE STREET		82.34
WALTER ROBERT J & GLORIA F		42 EASTERN AVENUE	022-047	2,196.05
WALTERS SUSAN ELIZABETH	MACHON-AMES SHARON	10 GILES PLACE	019-023	3,083.28
PATRICIA S WARD LIVING TRUST		34 GRANDVIEW AVENUE	002-009	13,786.58
NICHOLAS SURVIVOR & FAMILY TRUST		44 MOFFAT LANE	025-017-007	3,277.49
WARNER GARY W	MURRAY CATHERINE I	11 VILLAGE COURT #4	019-042-A-004	3,908.46
WARNICK DEREK & RENEE		79 WESTERN AVENUE	014-042	2,798.67
WARREN JAY D & MARIE C		109 MIDDLE ROAD	026-033-C	1,977.95
WARREN SHELLY D & TRICIA WARREN		22 WARREN LANE	026-033-E	1,841.02
WASILITTON TIMOTHY		15 PINKHAM COVE ROAD	005-010	5,216.06

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
WASSERMAN HARVEY P & KIMBERLY		1 WESTERN AVENUE	018-019	4,276.31
WASSERMAN HARVEY P & KIMBERLY		WESTERN AVENUE	018-020	526.26
WATSON A LOWELL II & CYNTHIA J		37 EATON ROAD	025-022-B	12,180.15
WATSON DONALD B TRUST		11 RACCOON DRIVE	007-008-L	4,277.71
WATSON DONALD R		247 OCEAN POINT ROAD	031-031	1,062.96
WATSON MELINDA C		70 BAY STREET	020-208-B	1,132.18
WATTS MERIDITH J		8 MONTGOMERY ROAD	022-032	1,838.33
WATTS ROBERT & MONONA		42 SEA STREET	015-057	2,929.34
*WATTS RUTH S & ALAN W		179 MIDDLE ROAD	030-048-A	1,842.85
WEATHERBY DENNIS & MARILYN		15 WEST STREET	019-126	2,859.53
WEBSTER JOHN & JEAN		11 COMMERCIAL STREET		17.90
WEBSTER JOHN & JEAN		15 WEST HARBOR POND ROAD #15D	014-039-015D	2,835.66
WEBSTER PHILLIP E & DORINDA S		OFF TUPPER ROAD	019-058	107.40
WEBSTER PHILLIP E & DORINDA S		OFF TUPPER ROAD	019-059	108.30
WEBSTER PHILLIP E & DORINDA S		7 TUPPER ROAD	019-060	2,504.21
WELCH JAMES		49 WALL POINT ROAD	017-021	2,372.65
WELCH JAMES D		48 WALL POINT ROAD	017-011	7,755.17
WELCH JAMES D		OLD STONEWALL ROAD	006-A-006	749.12
*WELCH RALPH H & DORIS L		53 REED ROAD	026-021-D	1,871.45
WELCH SUSAN RADCLIFFE		17 POOLER ROAD	004-003	4,531.39
WELCH SYDNEY	ESPEUT JORDAN	59 OCEAN POINT ROAD #26	022-039-026	391.12
*WELLS GARY & BERNADETTE		96 ATLANTIC AVENUE #1C	016-018-A-001C	2,259.88
WELTY JAMES T & JANICE L		ISLE OF SPRINGS	027-001-228	695.42
WERTIME GEORGE W & MARGARET J		12 MILL COVE CREST	019-045	1,859.81
WEST BAYVILLE LLC		135 APPALACHEE ROAD	024-054-C	6,213.99
WEST HARBOR LLC		118 MCKOWN POINT ROAD	004-057	9,298.15
WEST HARBOR LLC		MCKOWN POINT ROAD	004-058	93.08
WESTERN UNION FINANCIAL SERVICES				3.58
WESTON ROBERT S III & SANDRA LEE		SPRUCE POINT HILL ROAD	006-C-002	671.25
WHARF ST RESTAURANT AND BAR		16 WHARF STREET		505.67
WHEELER ROBERT P & SANDRA C		159 TOWNSEND AVENUE	022-020	6,016.19

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
WHEELER JEFFREY C	RORER HEATHER	31 LINEKIN ROAD	001-004	16,221.88
WHELAN PAUL P & MAUREEN C		14 FULLERTON STREET	019-100	2,122.05
WHITCHER RONALD & CONSTANCE		5 SIMMONS DRIVE	022-039-017	481.51
WHITE PAMELA T & GARY E		15 LOGAN ROAD	018-051	2,173.06
WHITE PINES PROPERTY LLC		48 VIRGINIA STREET	024-052	9,657.05
THE WHITE FAMILY TRUST		160 WESTERN AVENUE #5C	014-020-005C	4,305.85
WHITEHEAD LAKESIDE PROPERTIES LLC		322 LAKESIDE DRIVE	025-010	4,227.09
WHITEHEAD LAKESIDE PROPERTIES LLC		LAKESIDE DRIVE	025-008	698.10
WHITEHEAD PAUL JR & SANDRA S		76 GRANDVIEW AVENUE	002-001	8,324.40
WHITTING EMILY & NEIL GOODMAN		14 HODGDON COVE ROAD	013-015	10,273.71
*WHITTING JAMES H & VELMA K		179 CREST AVENUE	006-A-002	1,704.08
WHITTING JAMES H & VELMA		3 SIMMONS DRIVE #18	022-039-018	288.19
WHITTMAN NEIL G & MELINDA F		95 BAY STREET	020-200	1,806.11
WHITT DAVID M & MELISSA HOLMES		251 OCEAN POINT ROAD	031-032	1,245.84
WHITTEN G ROBINSON; ROBIN F		63 GILES ROAD	031-029	2,537.32
WHITTEN ROBIN F; G ROBINSON		OCEAN POINT ROAD	031-029-1	1,082.95
JEANNEWHITTIER REVOC TRUST		23 VILLAGE COURT #8	019-042-A-008	3,450.22
WICK CHARLES D & STANLEY M WICK		BLOW HORN ROAD	007-003	582.65
WIEHL DANA DURRELL REV TRUST		64 MCFARLAND POINT DRIVE #18	015-043-018	4,944.88
WILCOX SARAH LOGAN		15 MOFFAT LANE	025-017-002	2,531.06
WILDEREDGE LLC		15 VILLAGE COURT #5	019-042-A-005	3,686.50
WILEY PAMELA LMT		18 WEST STREET		8.06
WILGREN MARK T	SAQUET CHRISTOPHER J	26 NAHANADA ROAD	011-024-B	1,512.55
WILGREN MARK T	SAQUET CHRISTOPHER	NAHANADA ROAD	011-025-B	142.31
WILKES THOMAS J & CHRISTINE A		119 LAKESIDE DRIVE	029-011-B	3,347.30
WILKINSON DENNIS P & KATHERINE A		94 MCKOWN POINT ROAD	004-055-A	2,714.54
WILLARD BRUCE A L TRUSTEE		122 MCKOWN POINT ROAD	009-001	26,510.80

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
WILLIAMS CHARLES T HEIRS		45 WESTERN AVENUE	018-034	2,729.75
WILLIAMS CHARLES T HEIRS		OFF WESTERN AVENUE	018-034-A	11.64
WILLIAMS DANIEL R & TERESA A		101 EASTERN AVENUE	023-003-001	2,588.34
WILLIAMSON SHERRON LIVING TRUST		39 BIRCH ROAD	007-007-A	2,765.55
WILLS MORRIS	AUGUSTINE SHARON	27 SIMMONS DRIVE #11	022-039-011	355.32
*WILSON BARBARA J		234 ATLANTIC AVENUE	006-028	2,584.32
WILSON DAVID H & ELLEN M		116 APPALACHEE ROAD	021-055	2,576.71
WILSON MICHELLE J	KENNETH A & JOAN P BROWN	ATLANTIC AVENUE	010-008-D	539.68
WILSON THOMAS W		11 WARREN LANE	026-033-001	1,888.45
WINCHENBACH SARAH J		135 LAKEVIEW ROAD	026-021-C	1,383.67
WINTER DOUGLAS R & BARBARA A		7 WATUTKA WAY	010-082	2,301.05
WISSLER TIMOTHY L & ANNE L		15 HARRIS POINT ROAD	017-008	8,859.61
WISSMAN JANE	JOHN J SCHLINDER	185 LOBSTER COVE ROAD	021-018	3,591.64
WITHAM WESTON I & DIANE M		34 HUTCHINSON DRIVE	029-040-J	1,600.26
WITT BRUCE A		279 LAKESIDE DRIVE	025-006	578.17
LUCINDA MORSE WITT TRUST		165 SAMOSET ROAD	025-028	2,856.84
LUCINDA MORSE WITT TRUST		168 SAMOSET ROAD	025-029	3,760.79
THE WITT FAMILY LIVING TRUST		35 POWDER HILL FARMS ROAD	025-014-B-006	6,111.37
THE WITT FAMILY LIVING TRUST		7 WEST STREET	019-098	3,608.64
WITTEN JOHN M & JANE T REV LIV TRUST		133 MCKOWN POINT ROAD	004-059	6,639.11
WENDY WOLF & NARY NEAL LIV TRTS		69 MCKOWN POINT ROAD	008-004	7,044.90
WOLFRAM FAMILY TRUST		108 BAYVILLE ROAD	024-030	4,592.25
WOLFSON JOSEPH S SR & NANCY		59 OCEAN POINT ROAD #23	022-039-023	143.20
WOOD RICHARD A		LINEKIN ROAD 1/2 INT	001-008-00N-001	136.04
WOOD RICHARD A & BRENDA A		21 LINEKIN ROAD	001-007	5,002.16
WOODIN THOMAS K	KING EILEEN E	137 MCKOWN POINT ROAD	009-033	10,571.74
WOOLEY JUDITH F & BRIAN ET ALS		OFF CREST AVENUE	010-062	119.04
WOOLEY JUDITH F & JEAN F BALLO		56 SUNSET ROAD	010-063	1,449.01

2023 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
WOOLEY JUDITH F & JEAN F BALLO		SUNSET ROAD	006-019	716.90
WOOLSON JONATHAN SUSAN R C	MONTGOMERY A WOOLSON	ISLE OF SPRINGS	027-001-049	1,164.40
#WRIGHT CONSTANCE EXECUTRIX		MCKOWN POINT ROAD	008-010	28.64
WRIGHT CONSTANCE R		206 WESTERN AVENUE	013-004	1,878.61
WRIGHT CONSTANCE R		35 MCKOWN STREET	015-091	2,702.01
WRIGHT CONSTANCE REED		6 MCKOWN POINT ROAD	013-003	13,558.36
#WRIGHT CONSTANCE REED		WESTERN AVENUE	013-008	33.12
#WRIGHT CONSTANCE REED		LAKESIDE DRIVE	013-020	55.49
WRIGHT CONSTANCE REED		LAKESIDE DRIVE	013-022	106.51
WRIGHT CONSTANCE REED		WEST HARBOR POND ISLAND	025-011	65.33
WRIGHT WILLIAM T		28 KENNEY FIELD DRIVE	020-175	2,440.67
THOMAS L YALE LIVING TRUST		270 WESTERN AVENUE	008-003-001	17,519.63
YARDLEY JAMES C		30 GRANDVIEW AVENUE	002-010	9,154.06
YARDLEY NANCY N QUALIFIED PERS RES TRUST		1 GRANDVIEW AVENUE	002-015	23,336.23
YARDLEY REVOCABLE TRUST		64 ROADS END	005-034	9,174.65
YARDLEY REVOCABLE TRUST		63 ROADS END	005-035	14,239.45
YARMOSH LINDA		316 TOWNSEND AVENUE	030-029	1,781.05
YASIN SARAH		6 HARBOR HEIGHTS ROAD	016-089	1,062.37
YENTSCH CARLTON R		176 SAMOSET ROAD	028-001	4,628.05
YENTSCH COLIN & SARA W		181 SAMOSET ROAD	028-015	2,923.96
#YENTSCH COLIN C & CARLTON R		OFF SAMOSET ROAD	028-012	47.43
YENTSCH COLIN C & SARA W		SAMOSET ROAD	028-001-00N	391.12
#YENTSCH TIMOTHY C COLIN & CARLTON		SAMOSET ROAD	028-015-A	61.76
YENTSCH CARLTON R		22 BAYCLIFF FARM ROAD	029-049-001	3,098.49
VANDA LEE YONGE REV TRUST		141 ATLANTIC AVENUE	010-030	9,435.98
YOUNG BRUCE & KAREN		CROOKED PINE ROAD	011-060	1,778.37
YOUNG BRUCE & KAREN		NAHANADA ROAD	011-061	201.38
YOUNG DONALD E & SANDRA J		19 WEST HARBOR POND CONDO	014-039-019B	3,187.99
YOUNG JAMES FRANCIS		198 ATLANTIC AVENUE	006-021-003	2,791.51

Owner	Second Owner	Location	Map Lot	Original
*YOUNG JANE G		2 WEST HARBOR POND CONDO	014-039-002	1,417.00
*YOUNTS DAVID D & CAROL D		92 LOBSTER COVE ROAD	016-101	3,910.25
YOUNTS DAVID D & CAROL D		LOBSTER COVE ROAD	016-139	289.08
ZAMORE WIGTON F & BARBARA Z KASABIAN		7 MASSACHUSETTS ROAD	004-049	7,433.87
ZELAZO PHILIP R & PHILIP D	ZELAZO PHILIP D	31 UNION STREET	020-068	6,790.37
ZHUTOV NIKOLAY 7 VALERIYA		179 ATLANTIC AVENUE	010-008-C	1,875.03
ZOLPER SR JOHN CAREY TRUSTEE	ZOLPER ELIZABETH B TRUSTEE	94 APPALACHEE ROAD	021-049	2,869.37

TREE GROWTH

* VETERANS EXEMPTION

SPECIAL TOWN MEETING MINUTES

January 23, 2023

Meeting was called to order by Michelle Farnham, Town Clerk, at 6:45 p.m. on January 23rd and the following action was taken:

ARTICLE 1: Nicholas Upham was elected moderator and sworn into office by the Town Clerk, Michelle Farnham.

ARTICLE 2: It was voted to appropriate funds and authorize the issuance, deliverance and sale of a General Obligation Bond of the Town (the “Bond”) in the amount of \$1,282,566.69 to finance the Town’s foot-bridge renovation project (the “Project”), to be issued to the First National Bank under such terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Treasurer, and further authorizing the Treasurer and a majority of the Board of Selectmen separately to take any and all other actions and to sign such other documents and certificates as may be necessary or convenient to accomplish such borrowing?

ARTICLE TWO TREASURER’S FINANCIAL STATEMENT

Total Town Indebtedness	
Total debt outstanding and unpaid:	\$406,481.48
Total debt authorized and unissued:	\$0
Maximum Debt to be incurred if this article is approved:	\$1,282,566.69
Total Debt Outstanding After Funding:	\$1,689,048.17

ESTIMATED COSTS:

Estimated Interest rate:	5.41%
Estimated term:	20 years
Total principal to be repaid at maturity:	\$1,282,566.69
Total interest to be paid over term:	\$824,405

VALIDITY:

The validity of the bonds and of the voters’ ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

The meeting was adjourned at 6:50 p.m.

Annual Town Meeting Minutes May 5 & 6, 2023

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on May 5th and the following action was taken:

Article 1 Nicholas Upham was elected moderator and sworn into office by the Town Clerk, Michelle Farnham.

Article 2 The following were elected by secret ballot for a three-year term:

- 1 Selectmen and Overseer of the Poor

Mark S. Gimbel	323
Mark C. Osborn	374
- 1 Trustee of the Boothbay-Boothbay Harbor CSD

Darrell J. Gudroe	420
-------------------	-----
- 1 School Committee Member of the Boothbay-Boothbay Harbor CSD

Jenessa R. Garrett	316
--------------------	-----
- 1 Trustee of the Boothbay Region Water District

David C. Tibbetts	467
-------------------	-----
- 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District

Susann C. Hochstein	443
---------------------	-----

Article 3 Voted by secret ballot to approve changing the debt limit of the Boothbay Region Water District from \$12,000,000 to \$19,000,000.

Yes	337	No	151
-----	-----	----	-----

Polls closed at 6:00 p.m. by Moderator, Nicholas Upham.

On May 6, 2023 Moderator, Nicholas Upham, swore Deputy Moderator, Melissa Holmes in to run the Annual Town Meeting at 8:50 a.m.

The meeting was opened at 9:01 a.m. by Deputy Moderator, Melissa Holmes.

Reverend Alfred Roberts gave the Invocation.

Article 4 Voted to accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2024 and that said pond shall remain closed for conservation.

Article 5 Voted to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. Section 506.

Article 6 Voted to establish the date taxes are due upon receipt of tax bills. The first installment is due September 13, 2023. Interest for the overdue amount begins September 14, 2023 at a rate of 8%. The second installment is due March 13, 2024. Interest for the overdue amount begins March 14, 2024 at a rate of 8%.

Article 7 Voted to set the interest rate at eight percent (8%) to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A).

Article 8 Voted to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.

Article 9 Voted to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non- payment of taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property.

Article 10 Voted to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953.

Article 11 Voted to authorize the municipal officers to dispose of any town owned personal property under such terms and conditions, they deem advisable.

- Article 12 Voted to authorize the municipal officers to carry forward any unexpended account balance, they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance.
- Article 13 Voted to authorize the municipal officers to accept any state funds received by the Town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms and conditions as the municipal officers deem advisable.
- Article 14 Voted to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.
- Article 15 Voted to authorize the municipal officers, on behalf of the Town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable.
- Article 16 Voted to use and appropriate ESTIMATED REVENUES of \$1,558,200 to reduce the property tax commitment.
- Article 17 Voted to raise and appropriate \$3,513,865 for the remaining Town of Boothbay Harbor Municipal accounts.

\$225,862	for the CAPITAL account
\$220,569	for the DEBT SERVICE account
\$230,093	for the ADMINISTRATION account
\$30,760	for the ASSESSING account
\$82,700	for the CONTRACT SERVICES account
\$3,500	for the SUPPLEMENTAL account
\$96,702	for the FINANCE account
\$92,500	for the INSURANCE account
\$14,447	for the MEETINGS & ELECTIONS account
\$107,573	for the MUNICIPAL BUILDINGS & VEHICLES account
\$13,322	for the SELECTMEN account
\$93,914	for the TOWN CLERK account
\$148,735	for the TOWN MANAGER account
\$275,000	for the PAYING & CONSTRUCTION account
\$427,275	for the PUBLIC WORKS account
\$29,358	for the PUBLIC RESTROOMS account
\$104,575	for the WINTER OPERATIONS account
\$7,500	for the ANIMAL CONTROL account
\$8,397	for the EMERGENCY MANAGEMENT account
\$93,271	for the CODE ENFORCEMENT account
\$89,124	for the FIRE DEPARTMENT account
\$62,151	for the HARBOR MANAGEMENT account
\$31,911	for the PUMP OUT account
\$973,583	for the POLICE account
\$48,043	for the PARKING account
\$3,000	for the WELFARE account

- Article 18 Voted to raise and appropriate \$1,373,562 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.
- | | |
|-----------|--|
| \$15,000 | for the STREET LIGHTING AND LIGHTS account |
| \$641,157 | for the HYDRANT SERVICE account |

TOWN OF BOOTHBAY HARBOR

\$597,869 for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$104,536 for the BAYVILLE/ISLE OF SPRINGS account
\$15,000 for the FIREWORKS account

Article 19 Voted to raise and appropriate \$672,912 for the SUPPORT ORGANIZATIONS accounts.

\$17,220 for the BB/BBH CEMETERY DISTRICT account
\$15,000 for the BOOTHBAY REGION COMMUNITY RESOURCE COUNCIL account
\$5,530 for the BOOTHBAY REGION HEALTH & WELLNESS FOUNDATION (Community Center) account
\$36,636 for the COMMUNITY CABLE CHANNEL account
\$3,750 for the HARBOR LIGHTS FESTIVAL account
\$2,000 for the HISTORICAL SOCIETY account
\$500 for the MEMORIAL DAY/AMERICAN LEGION account
\$70,460 for the MEMORIAL LIBRARY account
\$1,450 for the NEW HOPE FOR WOMEN account
\$24,850 for the BOOTHBAY REGION DISTRICT NURSE ASSOCIATION account
\$5,000 for the BOOTHBAY REGION HEALTH CARE, INC. account
\$500 for the HARBOR THEATER account
\$1,200 for the SUMMER BAND CONCERTS account
\$488,816 for the AMBULANCE SERVICE account

Article 20 Voted to amend the current Land Use Code as follows:

1. Section 170-26(C)(1) Downtown Business District, Section A, is amended to read as follows:

(1) Section A: Shall be as an overlay of Section B, beginning at a point at the intersection of McKown Street, Todd Avenue and Howard Street, then south along the Boothbay Harbor Tax Map No. 15, and continuing in a southerly direction along said lot line to the westerly property line of the rights-of-way known as Greenleaf Lane, continuing south along said property line and south along the westerly property line of Lot No. 63, crossing Commercial Street, continuing along the westerly property line of Lot No. 17 to the waters of Boothbay Harbor; thence in an easterly direction along the waters of the harbor to the intersection of the easterly property line of Lot No. 83 of Tax Map No. 20; thence in a northwesterly direction along the northern property lines of Lots No. 83 and No. 82, crossing Townsend Avenue, continuing along the northern property lines of lots described as Map No. 19, Lot Nos. 148, 147, 146 and 145 to the center line of Oak Street; then south along the center line of Oak Street to its intersection with Howard Street, then in a westerly direction along the center line of Howard Street back to its point of beginning.

II. Section 170-50(I) Parking Standards, is amended to read as follows:

I. Number required. Off-street parking spaces shall be provided to conform to the number required in the following schedule except that in the Downtown Business District, Section A, there shall be no additional parking demands required for any expansions of use or change of use of an existing structure, provided that there is no increase in building footprint (including decks, etc.). Also in the Downtown Business District, Section A, even with an increase in the building footprint, there shall be no additional parking demands if there is a public parking lot of more

than 20 spaces within 200 feet of the structure. Any change in use or expansions that add to the requirement for deliveries shall provide for off-street loading areas large enough to provide for the off-street parking of delivery vehicles.

Article 21 Voted to amend the current Land Use Code as follows:

1. Section 170-101.11(H)(3)(b) Administrative Appeals, is amended as follows:

(b) When the Board of Appeals hears an appeal of a decision of the Planning Board, it shall hold an appellate hearing, and may reverse the decision of the Planning Board only upon finding that the decision was contrary to specific provisions of the article or contrary to the facts presented in the record to the Planning Board. The Board of Appeals may only review the record of the proceedings before the Planning Board at the time it reached the decision under appeal. The Board of Appeals shall not receive or consider any evidence which was not presented to the Planning Board. The Board of Appeals may receive and consider written or oral arguments. If the Board of Appeals determines that the record of the Planning Board proceedings is inadequate, the Board of Appeals may remand the matter to the Planning Board for clarification.

II. Section 170-108(D)(2)(a) Board of Appeals, Powers and Duties, is amended as follows:

Administrative appeals to hear and decide where it is alleged there is an error on any order, requirement, decision or determination made by the Code Enforcement Officer or by the Planning Board. When the Board of Appeals hears an appeal of a decision of the Code Enforcement Officer or the Planning Board, it shall hold an appellate hearing, and may reverse the decision of the Code Enforcement Officer or the Planning Board only upon finding that the decision was contrary to specific provisions of the article or contrary to the facts presented in the record to the Code Enforcement Officer or the Planning Board. The Board of Appeals may only review the record of the proceedings before the Code Enforcement Officer or the Planning Board at the time that it reached the decision under appeal. The Board of Appeals shall not receive or consider any evidence which was not presented to the Code Enforcement Officer or the Planning Board at that time. The Board of Appeals may receive and consider written or oral arguments.

Article 22 Voted not to amend the current Land Use Code as follows:

I. Section 170-113 Words and terms defined, is amended by adding new definitions, as follows:

AFFORDABLE HOUSING DEVELOPMENT

“Affordable housing development” means:

A. For rental housing, a development in which a household whose income does not exceed 80% of the median income for the area as defined by the United States Department of Housing and Urban Development under the United States Housing Act of 1937, Public Law 75-412, 50 Stat. 888, Section 8, as amended, can afford a majority of the units that the developer designates as affordable without spending more than 30% of the household's monthly income on housing costs; and

B. For owned housing, a development in which a household whose income does not exceed 120% of the median income for the area as defined by the United States Department of Housing and Urban Development under the United States Housing Act of 1937, Public Law 75-412, 50 Stat. 888, Section 8, as amended, can afford a majority of the units that the developer designates as affordable without spending more than 30% of the household's monthly income on housing costs.

ACCESSORY DWELLING UNIT

A dwelling unit for one family which may be within or attached to an existing primary dwelling. It may also be a separate structure on the same lot as the primary dwelling unit.

DUPLEX

Two dwelling units in one structure. A residential structure with two independent and separate dwelling units of approximately equal size. The units may be side by side or have one above the other. Each must have a separate front and rear entrance, and separate utility services including water, sewer, and electric.

II. Section 170-31 Affordable housing; density bonus, is amended to read as follows:

A. Notwithstanding other provisions of this Land Use Code, there shall be a density bonus for affordable housing developments, calculated as the greater of the following two options:

(1) There shall be a density bonus for affordable housing subdivisions and/or senior citizen housing (excluding mobile home parks) of 25%, to be calculated by subtracting the respective percentage from the lot size normally required in the district from the lot size requirement, to arrive at the overall density requirement of the development. This density bonus shall be available only to proposed developments served by public water and sewer where the developer submits evidence and the Planning Board determines that at least 25% of the housing units can be afforded by households at or below 80% of Boothbay Harbor's median household income (per figures published by the State Planning Office).

(2) An affordable housing development where multifamily dwellings are allowed may have a dwelling unit density of up to 2 1/2 times the base density that is otherwise allowed in that location and shall not require more than 2 off-street parking spaces for every 3 units. The development must be in a designated growth area consistent with Title 30-A, section 4349-A, subsection 1, paragraph A or B, or the development must be served by a public, special district or other centrally managed water system and a public, special district or other comparable sewer system. The development must comply with minimum lot size requirements in accordance with Title 12, chapter 423-A, as applicable.

B. Before an affordable housing development can be approved (for site plan approval, subdivision, building permit, or other approval), the owner of the affordable housing development must have executed a restrictive covenant, recorded in the Lincoln County Registry of Deeds, for the benefit of and enforceable by a party acceptable to the Town, to ensure that for at least 30 years after completion of construction:

(1) For rental housing, occupancy of all of the units designated affordable in the development will remain limited to households at or below 80% of the local area median income at the time of initial occupancy; and

(2) For owned housing, occupancy of all of the units designated affordable in the development will remain limited to households at or below 120% of the local area median income at the time of initial occupancy.

C. The owner of an affordable housing development shall provide written verification to the Town that each unit of the housing development is connected to adequate water and wastewater services before the development may be certified for occupancy. Written verification under this subsection must include:

(1) If a housing unit is connected to a public, special district or other comparable sewer system, proof of adequate service to support any additional flow created by the unit and proof of payment for the connection to the sewer system;

(2) If a housing unit is connected to a septic system, proof of adequate sewage disposal for subsurface wastewater. The septic system must be verified as adequate by a local plumbing inspector under Title 30-A, section 4221. Plans for subsurface wastewater disposal must be prepared by a licensed site evaluator in accordance with subsurface wastewater disposal rules adopted under Title 22, section 42;

(3) If a housing unit is connected to a public, special district or other centrally managed water system, proof of adequate service to support any additional flow created by the unit, proof of payment for the connection and the volume and supply of water required for the unit; and

(4) If a housing unit is connected to a well, proof of access to potable water. Any tests of an existing well or proposed well must indicate that the water supply is potable and acceptable for domestic use.

D. An affordable housing development must comply with shoreland zoning requirements established by the Department of Environmental Protection under Title 38, chapter 3 and the shoreland zoning provisions of this Land Use Code.

III. Article IV Performance Standards, is amended by adding a new Section 170-31.1, as follows:

§ 170-31.1 Affordable housing; up to 4 dwelling units allowed.

- A. Notwithstanding any provision of law to the contrary, except as provided in Title 12, chapter 423-A, for any area in which housing is allowed, structures with up to 2 dwelling units per lot shall be allowed if that lot does not contain an existing dwelling unit, except that up to 4 dwelling units per lot shall be allowed if that lot does not contain an existing dwelling unit and the lot is located in a designated growth area consistent with Title 30-A, section 4349-A, subsection 1, paragraph A or B, or if the lot is served by a public, special district or other centrally managed water system and a public, special district or other comparable sewer system in a municipality without a comprehensive plan. On a lot with one existing dwelling unit, the addition of up to 2 dwelling units shall be allowed: one additional dwelling unit within or attached to an existing structure or one additional detached dwelling unit, or one of each.
- B. With respect to dwelling units allowed under this Section, if more than one dwelling unit has been constructed on a lot as a result of the allowance under this Section or Section 170-31.2, the lot is not eligible for any additional increases in density.
- C. This Ordinance may not establish dimensional requirements or setback requirements for dwelling units allowed under this section that are greater than dimensional requirements or setback requirements for single-family housing units, except that this Ordinance may establish requirements for a lot area per dwelling unit as long as the required lot area for subsequent units on a lot is not greater than the required lot area for the first unit.
- D. The owner of a housing structure to be approved under this Section must provide written verification that the structure is connected to adequate water and wastewater services before the structure may be certified for occupancy. Written verification under this subsection must include:
- (1) If a housing structure is connected to a public, special district or other comparable sewer system, proof of adequate service to support any additional flow created by the structure and proof of payment for the connection to the sewer system;
- (2) If a housing structure is connected to a septic system, proof of adequate sewage disposal for subsurface wastewater. The septic system must be verified as adequate by a local plumbing inspector under Title 30-A, section 4221. Plans for subsurface wastewater disposal must be prepared by a licensed site evaluator in accordance with subsurface wastewater disposal rules adopted under Title 22, section 42;
- (3) If a housing structure is connected to a public, special district or other centrally managed water system, proof of adequate service to support any additional flow created by the structure, proof of payment for the connection and the volume and supply of water required for the structure; and
- (4) If a housing structure is connected to a well, proof of access to potable water. Any tests of an existing well or proposed well must indicate that the water supply is potable and acceptable for domestic use.

- E. A housing structure to be approved under this Section must comply with shoreland zoning requirements established by the Department of Environmental Protection under Title 38, chapter 3 and the shoreland zoning provisions of this Land Use Code.

IV. Article IV Performance Standards, is amended by adding a new Section 170-31.2, as follows:

§ 170-31.1 Affordable housing; accessory dwelling units.

- A. Notwithstanding any provision of law to the contrary, except as provided in Title 12, chapter 423-A, an accessory dwelling unit shall be allowed to be located on the same lot as a single-family dwelling unit in any area in which housing is permitted.
- B. An accessory dwelling unit may be constructed only:
 - (1) Within an existing dwelling unit on the lot;
 - (2) Attached to or sharing a wall with a single-family dwelling unit; or
 - (3) As a new structure on the lot for the primary purpose of creating an accessory dwelling unit.
- C. With respect to accessory dwelling units, the following conditions apply notwithstanding any other provision of the Land Use Code (other than shoreland zoning provisions):
 - (1) At least one accessory dwelling unit must be allowed on any lot where a single-family dwelling unit is the principal structure; and
 - (2) If more than one accessory dwelling unit has been constructed on a lot as a result of the allowance under this Section or section 170-31.1, the lot is not eligible for any additional increases in density.
- D. With respect to accessory dwelling units, the following conditions apply notwithstanding any other provision of the Town's Code (other than shoreland zoning provisions):
 - (1) Accessory dwelling units are exempted from any density requirements or calculations related to the area in which the accessory dwelling unit is constructed.
 - (2) For an accessory dwelling unit located within the same structure as a single-family dwelling unit or attached to or sharing a wall with a single-family dwelling unit, the setback requirements and dimensional requirements must be the same as the setback requirements and dimensional requirements of the single-family dwelling unit, except for an accessory dwelling unit permitted in an existing accessory building or secondary building or garage as of July 1, 2023, in which case the requisite setback requirements for such a structure apply.
 - (3) An accessory dwelling unit is not subject to any additional parking requirements beyond the parking requirements of the single-family dwelling unit on the lot where the accessory dwelling unit is located.
- E. In all cases, the accessory dwelling unit shall be no larger than 40% of the finished and heated portion of the single family house, or more than 750 square feet, whichever is smaller. An accessory dwelling unit must meet a minimum size of 190 square feet. If the Technical Building Codes and Standards Board under Title 10, section 9722, adopts a different minimum size, that standard applies.
- F. The owner of a housing accessory dwelling unit must provide written verification that the accessory dwelling unit is connected to adequate water and wastewater services before the accessory dwelling unit may be certified for occupancy. Written verification under this subsection must include:

- (1) If an accessory dwelling unit is connected to a public, special district or other comparable sewer system, proof of adequate service to support any additional flow created by the accessory dwelling unit and proof of payment for the connection to the sewer system;
 - (2) If an accessory dwelling unit is connected to a septic system, proof of adequate sewage disposal for subsurface wastewater. The septic system must be verified as adequate by a local plumbing inspector under Title 30-A, section 4221. Plans for subsurface wastewater disposal must be prepared by a licensed site evaluator in accordance with subsurface wastewater disposal rules adopted under Title 22, section 42;
 - (3) If an accessory dwelling unit is connected to a public, special district or other centrally managed water system, proof of adequate service to support any additional flow created by the accessory dwelling unit, proof of payment for the connection and the volume and supply of water required for the structure; and
 - (4) If an accessory dwelling unit is connected to a well, proof of access to potable water. Any tests of an existing well or proposed well must indicate that the water supply is potable and acceptable for domestic use.
- G. An accessory dwelling unit must comply with shoreland zoning requirements established by the Department of Environmental Protection under Title 38, chapter 3 and the shoreland zoning provisions of this Land Use Code.
- V. The provisions of this Article shall take effect as of July 1, 2023, provided, however, that if the date by which municipalities are required to implement the requirements of Title 30-A, §§ 4364, 4364-A, and/or 4364-B is postponed or repealed, then the effective date of this Article shall be similarly postponed or repealed.**

The meeting was adjourned at 10:28 a.m.

TOWN OF BOOTHBAY HARBOR

Town of Boothbay Harbor

Town Warrant

To Douglas Snyder, Constable of the Town of Boothbay Harbor, in the County of Lincoln, State of Maine,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Boothbay Harbor in said county and state, qualified by law to vote in town affairs, to meet at the Boothbay Harbor Municipal Fire Station in said Town on Friday, the 3rd day of May, 2024, then and there to act upon Articles 1 and 2. The polls for voting on Articles 1 and 2 shall open at 8:00 AM and will close at 6:00 PM. The remaining business to be transacted under the TOWN WARRANT will be taken up on Saturday, the 4th day of May, 2024, at 9:00 AM in the Boothbay Harbor Municipal Fire Station.

Article 1 To choose a moderator to preside at said meeting.

Article 2 To choose by secret ballot, the following public officials for a three-year term:

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

Article 3 To see if the town shall accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2025 and that said pond shall remain closed for conservation.

Article 4 To see if the town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. Section 506.

Article 5 To see if the town will vote to establish a date when taxes are due and payable, and to fix a rate of interest on delinquent taxes.

Selectmen's Recommendation: Taxes are due upon receipt of tax bills. The first installment is due September 18, 2024. Interest for the overdue amount begins September 19, 2024, at a rate of 8.5%. The second installment is due March 18, 2025. Interest for the overdue amount begins March 19, 2025, at a rate of 8.5%.

Article 6 To see if the town will vote to set the interest rate to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A).

Selectmen's Recommendation: 8.5%

Article 7 To see if the town will vote to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.

Article 8 To see if the town will vote to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non-payment of taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property.

- Article 9 To see if the town will vote to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953.
- Article 10 To see if the town will vote to authorize the municipal officers to dispose of any town-owned personal property under such terms and conditions, they deem advisable.
- Article 11 To see if the town will vote to authorize the municipal officers to carry forward any unexpended account balance, they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance.
- Article 12 To see if the town will vote to authorize the municipal officers to accept any state funds received by the Town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms and conditions as the municipal officers deem advisable.
- Article 13 To see if the town will vote to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.
- Article 14 To see if the town will vote to authorize the municipal officers, on behalf of the Town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable.
- Article 15 To see if the town will vote to use and appropriate ESTIMATED REVENUES of \$1,711,633 to reduce the property tax commitment.
- (Selectmen and Budget Committee recommend \$1,711,633)
- Article 16 To see if the town will vote to raise and appropriate \$3,791,146 for the remaining Town of Boothbay Harbor Municipal accounts.

\$102,950	for the CAPITAL account
\$218,873	for the DEBT SERVICE account
\$279,670	for the ADMINISTRATION account
\$35,447	for the ASSESSING account
\$82,700	for the CONTRACT SERVICES account
\$3,000	for the SUPPLEMENTAL account
\$111,387	for the FINANCE account
\$92,500	for the INSURANCE account
\$14,045	for the MEETINGS & ELECTIONS account
\$99,077	for the MUNICIPAL BUILDINGS & VEHICLES account
\$14,693	for the SELECTMEN account
\$107,582	for the TOWN CLERK account
\$159,715	for the TOWN MANAGER account
\$347,600	for the PAVING & CONSTRUCTION account
\$591,044	for the PUBLIC WORKS account
\$29,533	for the PUBLIC RESTROOMS account
\$111,355	for the WINTER OPERATIONS account
\$13,000	for the ANIMAL CONTROL account
\$7,309	for the EMERGENCY MANAGEMENT account
\$105,051	for the CODE ENFORCEMENT account

TOWN OF BOOTHBAY HARBOR

\$92,436 for the FIRE DEPARTMENT account
\$65,513 for the HARBOR MANAGEMENT account
\$41,573 for the PUMP OUT account
\$1,016,398 for the POLICE account
\$45,695 for the PARKING account
\$3,000 for the WELFARE account

(Selectmen and Budget Committee recommend \$3,791,146)

Article 17 To see if the town will vote to raise and appropriate \$1,534,989 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.

(Selectmen and Budget Committee recommend \$1,534,989)

\$15,000 for the STREET LIGHTING AND LIGHTS account
\$760,959 for the HYDRANT SERVICE account
\$627,957 for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$116,073 for the BAYVILLE/ISLE OF SPRINGS account
\$15,000 for the FIREWORKS account

Article 18 To see if the town will vote to raise and appropriate \$707,717 for the SUPPORT ORGANIZATIONS accounts.

\$18,000 for the BB/BBH CEMETERY DISTRICT account
\$15,000 for the BOOTHBAY REGION COMMUNITY RESOURCE COUNCIL account
\$6,000 for the BOOTHBAY REGION HEALTH & WELLNESS FOUNDATION (Community Center) account
\$37,510 for the COMMUNITY CABLE CHANNEL account
\$3,866 for the HARBOR LIGHTS FESTIVAL account
\$2,000 for the HISTORICAL SOCIETY account
\$700 for the MEMORIAL DAY/AMERICAN LEGION account
\$73,278 for the MEMORIAL LIBRARY account
\$1,454 for the NEW HOPE FOR WOMEN account
\$24,300 for the BOOTHBAY REGION DISTRICT NURSE ASSOCIATION account
\$5,250 for the BOOTHBAY REGION HEALTH CARE, INC. account
\$1,000 for the HARBOR THEATER account
\$1,500 for the SUMMER BAND CONCERTS account
\$516,352 for the AMBULANCE SERVICE account
\$507 for the LIFEFLIGHT account
\$1,000 for the VEGGIE TO TABLE account

(Selectmen and Budget Committee recommend \$707,717)

Article 19 To see if the Town will vote to amend § 170-108 “Board of Appeals” and § 170-111 of the Land Use Code as follows:

1. Section 170-108 “Board of Appeals,” subsection A, is amended to read as follows:

§ 170-108. Board of Appeals.

A. Establishment and composition. The Board of Selectmen shall make appointments to a Board of Appeals as specified in 30-A M.R.S. § 2691, or as amended. The Board of Appeals shall consist of five members and two alternate members, each of whom shall be a resident of Boothbay Harbor. The terms of office shall be three years. When there is a permanent vacancy, the municipal officers may, within 60 days of its occurrence, appoint a qualified person to serve for the unexpired term. A vacancy in the office of a member shall be filled for the unexpired term only. A vacancy shall occur upon the resignation or death of any member or when a member ceases to be a voting resident of the Town or when a member or alternate member fails to attend four consecutive regular meetings or fails to attend at least 75% of all meetings during the preceding twelve-month period. When a vacancy occurs, the Chair shall immediately so advise the municipal officers, in writing. The Board may recommend to the municipal officers that the attendance provision be waived for cause, in which case no vacancy will then exist until the municipal officers disapprove the recommendation. Neither a Selectman, member or alternate member of the Planning Board, nor spouse of a member or alternate member of the Planning Board may be a member or alternate member of the Board of Appeals. No business of the Board shall be transacted under this article unless three members are present. Any member of the Board may be removed for cause by the Selectmen upon written charges and after public hearing. The members of the Board of Appeals shall receive no compensation for their services. The Board shall select a Chair and Secretary from its own membership and shall adopt from time to time such rules and regulations as it may deem necessary to carry out the duties conferred on it by this article. The Chair, or in the absence of the Chair, the member of the Board acting as Chair for that meeting, shall designate which alternate member shall serve in place of the absent member who shall function as a full voting member of the Board for that meeting.

2. Section 170-111 “Board of Appeals,” subsection F, is amended to read as follows:

F. Any applicant who meets the criteria of Subsections A through E shall be notified by the Board of Appeals, in writing, over the signature of the Chair of the Board of Appeals, that: [subsections omitted]

Article 20 To see if the Town will vote to amend § 170-109 “Appeals procedure” of the Land Use Code as follows:

Section 170-109 “Appeals procedure,” subsection A, is amended to read as follows:

§ 170-109. Appeals and variance procedure.

A. Filing of appeal or variance.

- (1) In all cases, a party aggrieved by a decision of the Code Enforcement Officer and/or the Planning Board shall file an appeals or variance request within 30 days of the action complained of.
- (2) The request for appeal or variance shall be filed with the Code Enforcement Officer.
- (3) The appeal or variance filed must include:

- (a) A concise written statement indicating what relief is requested, and why it should be granted, and what Article of this Land Use Code is involved.
 - (b) A sketch drawn to scale showing lot lines, location of existing and proposed buildings and structures, contours at realistic intervals, and other physical features of the lot pertinent to the relief sought.
 - (c) The names and addresses of abutting property owners.
- (4) In all administrative appeals, the record on appeal shall consist of the decision or other action being appealed, the application (if any) on which the decision or other action was taken, and all correspondence, exhibits, and other material filed by or with the Code Enforcement Officer or the Planning Board. It shall be the responsibility of the appellant to provide a complete record to the Board of Appeals no later than 14 days in advance of any hearing on the appeal. The appellant shall be responsible for the costs of producing the record on appeal. In all appeals and variances, additional information deemed necessary by the Board of Appeals to make a fair and equitable decision shall be supplied by the applicant upon request. In all cases, unless otherwise directed by the Board of Appeals, ten copies of all materials submitted shall be delivered to the Code Enforcement Officer for distribution to the Board of Appeals.
- (5) The application must be signed by the applicant.
- (6) All variances and administrative appeals by an aggrieved party shall be accompanied by a fee payable to the Town of Boothbay Harbor as established by the Boothbay Harbor Board of Selectmen, including also costs necessary to advertise the hearing twice in the local newspaper and to notify abutters via certified mail.

Article 21 To see if the Town will vote to amend § 170-50 “Parking standards” of the Land Use Code as follows:

Section 170-50 “Parking standards,” subsection D(2), is amended to read as follows:

- (2) Movement to and from spaces. Parking areas shall be designed to permit each motor vehicle to proceed to and from the parking space provided for it without requiring the moving of any other motor vehicles and without requiring the crossing of an abutter’s property, unless such crossing is expressly permitted by a valid easement, agreement, or similar right to use the abutter’s property for that purpose.

Article 22 To see if the Town will vote to amend Chapter 133 “Port Regulations” of the current Town Code as follows:

1. Section 133-1 “Definitions” is amended to revise or add the definitions set forth below, as follows:

§ 133-1. Definitions.

ABANDONED MOORING

Any mooring for which a renewal application and payment have not been received by August 31.

HARBOR PATROL BOAT

Any vessel, other than the pump-out boat, owned or used by the Town and operated by the Harbor Master or Deputy.

HEADWAY SPEED

The minimum speed necessary to maintain steerage and control of a moving watercraft.

PUMP-OUT BOAT OPERATOR

Operates a small vessel that pumps out waste holding tanks of other vessels. Demonstrates skill and knowledge of all appropriate maritime safety practices, to include boat and basic pump-out operational procedures.

WET STORAGE

Wet storage is a method of storing a boat which involves keeping the boat in the water at a pier, dock, local marina, or storage yard.

2. Section 133-6 “Mooring permit procedure,” subsection B(1), is amended to read as follows:

§ 133-6. Mooring permit procedure.

B. Mooring fees. Upon approval of each new or renewal mooring permit application, there shall be a fee for an individual mooring or for a marina mooring, plus any late charges, all as set by the Board of Selectmen annually from year to year. Nonresident mooring fees shall be double the amount of resident fees, unless the applicant pays a boat excise tax or property tax to the Town of Boothbay Harbor.

- (1) Late fee. Failure to submit a completed renewal mooring permit application and applicable fees to the Town Office on or before June 30 will result in a late fee for each mooring. The renewal mooring permit application will not be processed without full payment of mooring fee(s) and any applicable late charges. Any mooring for which payment has not been received by August 31 shall be considered abandoned. It will then be the responsibility of the owner to remove their hardware within 30 days after notification.

3. Section 133-8 “Prohibited acts,” subsections I(3), K, M(1), and R, are amended to read as follows:

§ 133-8. Prohibited acts.

I. Restricted areas.

- (3) No watercraft except the “Town-owned vessels” shall be tied in the area of the Fish Pier Town Float designated “Harbor Master”.

K. No person shall leave any personal property on any float, wharf, pier, or dock owned by the Town, except during winter dockage.

M. No person shall permit or place more than one watercraft at a mooring unless such additional watercraft does not interfere with adjacent moorings and anchorages or other

navigational considerations. No person may attach or secure to a mooring any float larger than 16 feet by 32 feet, only one float allowed per mooring.

(1) No person may attach or secure a float to a mooring without first attaching reflective devices (yellow or white) to all corners of such float and in each direction to increase night visibility. All floats must display the owner's name, and mooring number. Telephone numbers must be on file in the Town office but not displayed on moorings or floats.

R. No person shall operate any watercraft at a speed greater than headway speed, and no person shall create an excessive wake while within the inner harbor or Townsend Gut areas.

4. Section 133-10 "Appeals" is deleted in its entirety.

Article 23 To see if the Town will vote to amend Chapter 160 "Vehicles and Traffic" of the current Town Code as follows:

1. Section 160-1 "Terms defined" is amended to revise or add the definitions set forth below, as follows:

§ 160-1. Terms defined.

MUNICIPAL PARKING LOTS

The Footbridge Parking Lot (Zone 3) at Granary Way off Townsend Avenue consists of 66 spaces, three of which are handicap accessible.

The Howard Street Parking Lot (Zone 1) at 11 Howard Street consists of 56 spaces, three of which are handicap accessible.

The Howard Street Parking Lot (Zone 2) at 11 Howard Street consists of 23 spaces and one bus space, with four spaces for Town office business.

Six metered spaces are available on Howard Street across from the library.

The Oak Street Parking Lot behind the Boothbay Harbor Post Office consists of 27 spaces.

2. Section 160-28 "Prohibited acts," subsections B, C, and D, are amended to read as follows:

§ 160-28. Prohibited acts.

Except when necessary in obedience to traffic regulations, traffic signs or signals, it shall be unlawful and a violation of this chapter for any person:

B. Parking within an individual space. To park a vehicle so that such vehicle is not entirely within an individual parking space specified and marked off. Vehicles shall not take up more than one parking space.

C. To park for more than 24 consecutive hours other than in the designated Howard Street Parking Lot (Zone 2). No vehicle shall be left in any town-controlled parking lot other than Howard Street Parking Lot (Zone 2) for more than 24 consecutive hours without written permission from the Police Department.

- D. Mobile home, camper trailer or bus parking. To park any mobile home, house trailer, boat trailer, utility trailer, camper trailer, or bus-in any public parking lots or on the Byway, Wharf Street, or Bridge Street, except in the Howard Street Parking Lot with permission from the Police Department.

3. Section 160-29 “Time limit and restricted parking,” subsections B, C, D, E, F, and H, are amended to read as follows:

§ 160-29. Time limit and restricted parking.

It shall be unlawful and in violation of this chapter for any person:

- B. Parking is limited to four hours. To stop, stand, or park a vehicle for more than four hours between 8:00 a.m. and 8:00 p.m., except when authorized by the Police Department.
- C. (Reserved)
- D. Parking is limited to two hours. To stop, stand, or park a vehicle for more than two hours between 8:00 a.m. and 8:00 p.m., except when authorized by the Police Department.
- E. (Reserved)
- F. (Reserved)
- H. To park within 16 feet of a fire hydrant.

4. Section 160-31 “Parking and enforcement meters,” subsections A through G, area amended to read as follows:

§ 160-31. Parking enforcement meters.

The Town Manager is hereby authorized and directed to place, install and remove parking meters upon the curbside of on-street individual parking places as designed, designated and marked off under the provisions of this article and to place, install and remove parking meters in individual parking places designated and marked off in off-street public parking areas owned, leased or operated by the Town of Boothbay Harbor. All such meters shall comply with the conditions as set forth in the first paragraph of § 160-1, definition of "Individual parking space," and said meters shall be under the management, supervision and control of the Town Manager of the Town of Boothbay Harbor.

- A. Establishment of parking meter zones and dates of enforcement. On-street and off-street parking meter zones and date of operation/enforcement shall be established by the Town Manager with the approval by order of the Selectmen. The Town Clerk shall maintain a schedule of all such approved parking meter zones. There shall be three parking meter zones for on-street and off street parking, which shall be designated as follows:
 - (1) Two-hour zones. Parking in this zone for more than two hours during the hours of 8:00 a.m. and 8:00 p.m., shall be unlawful and in violation of this Article.

- (2) (Reserved)
 - (3) (Reserved)
 - (4) Four-hour metered zones. Parking in this zone for more than four hours during the hours of 8:00 a.m. to 8:00 p.m. shall be unlawful and in violation of this Article.
 - (5) (Reserved)
 - (6) (Reserved)
 - (7) Designation of metered zones. The streets, portion of streets or off-street parking lots to be included in each zone shall be designated by the Town Manager and approved by order of the Selectmen. The Town Clerk shall maintain at all times a record of the areas included in each metered zone.
 - (8) Dates of parking enforcement. The dates of enforcement of on-street and off-street parking zones shall be designated by the Town Manager and approved by order of the Selectmen. The Town Clerk shall maintain at all times a record of the date of operation of each meter zone.
- B. Time limitations. The provisions of Subsection A shall not apply to vehicles parked in on-street or off-street individual metered parking spaces within the areas hereinabove designated, when such vehicles are parked between the hours of 8:00 p.m. and 8:00 a.m., every day of each week.
- C. Covering meters. Whenever, in the opinion of the Town Manager, there is sufficient justification for the establishment of a reserved zone, s/he may, upon the written application for any person owning or operating a place of business fronting on a meter zone, upon recommendation of the Chief of Police, authorize the Chief of Police to issue to the applicant a device or cover to be used for concealing a parking meter head at such times as it may be necessary for the purpose of reserving a parking space or spaces. It shall only be used when necessary to reserve parking space or spaces for the purpose issued and for a period not to exceed four consecutive hours.
- D. (Reserved)
- E. Meter violations. It shall be unlawful and a violation of this Article for any person to:
- (1) Park or permit to remain parked a vehicle in a metered parking space when the time signal on the parking meter for such space indicates that the permissible parking time has expired.
 - (2) Park a vehicle in a metered parking zone for a period of time exceeding the maximum time established for parking in said zone.
- F. Willful damage to parking meters prohibited. It shall be unlawful and a violation of this Article for any person to deface, injure, tamper with, open or willfully break, destroy or impair the usefulness of any parking meter installed under the provisions of this article.
- G. (Reserved)

5. Section 160-34 “Evidence of violation” is amended to read as follows:

§ 160-34. Evidence of violation.

In accordance with 30-A M.R.S. § 3009(1)(c), the fact that a vehicle is in a metered parking space when the time signal on the parking meter for such space indicates no parking permitted without the deposit of a credit or debit card shall be prima facie evidence that said vehicle has been parked in said parking space longer than the lawfully permitted period. In addition, the fact that a vehicle is unlawfully parked shall be prima facie evidence of the unlawful parking of such vehicle by the person in whose name such vehicle is registered.

6. Section 160-35 “Waiver of court hearing,” subsections A through F, are amended to read as follows:

§ 160-35. Waiver of court hearing.

- A. Any person accused of a violation of any portion of the parking ordinances may voluntarily waive his or her right to appear and defend before any court or judicial tribunal the charge made against him or her for such illegal parking by paying to the municipality the sum of the face value of the ticket within 15 days of the time such alleged offense was committed. If the sum is not paid within 15 days of the alleged offense, a late fee will be charged under Subsection F.
- B. (Reserved)
- C. (Reserved)
- D. (Reserved)
- E. Any person accused of a violation for unauthorized parking in a designated handicapped parking area (§ 160-47, Schedule VII) may voluntarily waive his or her right to appear and defend before any court the charge made against him or her for any such illegal parking by paying to the town a fine consistent with the amount set forth by Maine State Statutes for handicapped parking in 30-A M.R.S.: § 3009. If the sum is not paid within 15 days of the alleged offense, a late fee will be charged under Subsection F.
- F. Nonpayment of fines, charges, or late fees shall be assessed and collected by the processing and management company set in place. The processing company shall take the necessary action to recoup the fines and fees.

7. Section 160-36 “Impoundment of vehicles,” subsections B, E, and F, are amended to read as follows:

§ 160-36. Impoundment of vehicles.

- B. Applicability. Any vehicle that has accumulated three or more notices of violation of any parking ordinance or regulation therein of the ordinances of the Town of Boothbay Harbor for which there has been neither payment of waiver fees nor issuance of court process and which is then parked upon the public way or in a public parking lot at any time may, at the

option of any Town of Boothbay Harbor police officer or other town employee authorized to enforce said parking ordinance or regulation, be immobilized in place or may be removed and stored until all waiver fees established pursuant to these Articles of this chapter for all of such outstanding notices of violation and also the impoundment, storage and other charges authorized under this chapter have been paid. If impoundment by immobilization is utilized, a charge for such impoundment per the Fee Schedule (see § 2-7(B)) shall be charged and paid prior to being released.

E. (Reserved)

F. Violations. It shall be a violation of this chapter for any person to tamper with or attempt to remove any immobilizing device attached to a vehicle or to extract or attempt to prevent the removal of any vehicle as provided herein.

8. Section 160-37 “Violations and Penalties” is amended to read as follows:

§ 160-37. Violations and penalties.

Any person, firm or corporation who or which shall violate any provision of this Article shall, upon conviction thereof and in addition to any other remedies provided herein, be subject to a fine as determined by the Fee Schedule (see § 2-7(B)).

9. Section 160-39 “Schedule II: One-Way Streets” is amended to read as follows:

§ 160-39. Schedule II: One-Way Streets.

As provided for in § 160-25, the following streets shall be designated as a one-way street:

Name of Street	Direction of Travel	Location
Bridge Street	Westerly	Entire length
Byway	Northerly	Entire length
Commercial Street	Westerly	From the intersection of McKown Street and Townsend Avenue to Sea Street
Howard Street	Westerly	Between Oak Street and Todd Avenue
Oak Street	Southerly	From the intersection of Townsend Avenue and Oak Street 77 Oak Street (First National Bank) to the intersection of Oak Street and Townsend Avenue again at Townsend Square
School Street	Northerly	Between Union Street and the driveway to the Harbor View Apartments (23 School Street)
Smith Street	Easterly	Between Oak Street and Townsend Avenue

Townsend Avenue	Northerly	Between Townsend Square and the intersection of Pear Street
Wharf Street	Easterly	Entire length

10. Section 160-40 “Schedule III: No Parking Areas” is amended to read as:

§ 160-40. Schedule III: No Parking Areas.

As provided for in § 160-29(A), the following areas shall be designated as no-parking areas:

Name of Street	Side	Location
School Street	Both	From Union Street to Harborview Apartments (23 School Street)

11. Section 160-42 “Schedule V: Three-Hour Parking Zones” is deleted in its entirety.

12. Section 160-43 “Schedule VI: Two-Hour Parking Zones” is re-titled to be “Schedule V” and is amended to read as follows:

§ 160-43. Schedule V: Two-Hour Parking Zones.

As provided for in § 160-29(D), the following areas are designated as two-hour parking areas.

Name of Street	Location
Oak Street	In front of the post office

13. Section 160-44 “Schedule VII: One-Hour Parking Zones” and § 160-45 “Schedule VIII: Twenty-four-Minute Parking Zones” are both deleted in their entirety.

14. Section 160-46 “Schedule IX: Loading Zones” is re-titled to be “Schedule VI” and is amended to read as follows [This amendment applies only to the designation of the areas set forth below; other areas currently listed in § 160-46 are not affected by this amendment]:

§ 160-46. Schedule VI: Loading Zones.

As provided for in § 160-29(G), the following areas are designated as loading zones:

Name of Street	Side	Location
Bridge Street	North	40 feet by 15 Townsend Avenue

15. Section 160-47 "Schedule X: Handicapped Parking Zones" is re-titled to be "Schedule VII" and is amended to read as follows:

§ 160-47. Schedule VII: Handicapped Parking Zones.

As provided for in § 160-29K, the following areas are designated as handicapped parking zones:

Name of Street	Location
Footbridge Parking Lot	3 places


16. Section 160-48 "Schedule XI: Fish Pier Parking and Loading" is re-titled to be "Schedule VIII: Fish Pier Parking and Loading," and § 160-49 "Schedule XII: Weight-Limited Streets or Ways" is re-titled to be "Schedule IX: Weight-Limited Streets or Ways."

A person who is not registered as a voter may not vote in any election. You are directed to serve this publication and to post it at the Boothbay Harbor Post Office, West Boothbay Harbor Post Office, and the Town Office at least seven (7) days before the time of said meeting.

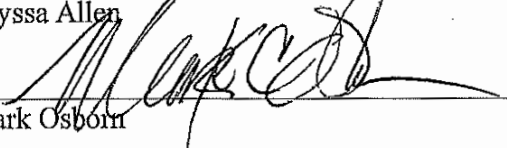
Hereof, fail not and have this Warrant with your doings, thereon at the time and place stated. Given under our hands this 25th day of March, 2024.


Michael Tomko, Chair


Kenneth Rayle, Vice-Chair


Alyssa Allen


Mark Gimbel


Mark Osborn

A True Copy Attest: 
Michelle Farnham/Town Clerk

- Notes -

- Notes -



Cover photo: Town of Boothbay Harbor Footbridge Reconstruction Project completed in June of 2023 and constructed by Fuller Marine Services, Inc.

Photo credit: Jonne Trees

Inside front cover: Shipbuilding was one of the lead industries in the Boothbay Harbor. YMS 101, a motor minesweeper, was 136 ft. length, 24' 6" beam, launched from Frank L. Sample Jr., Inc., located on McFarland's Point in Mill Cove. The back inside cover is an aerial photo c. 1941 with YMS 101 being built.

