

The 130th Annual Report
TOWN OF BOOTHBAY HARBOR MAINE
Year Ending June 30, 2018



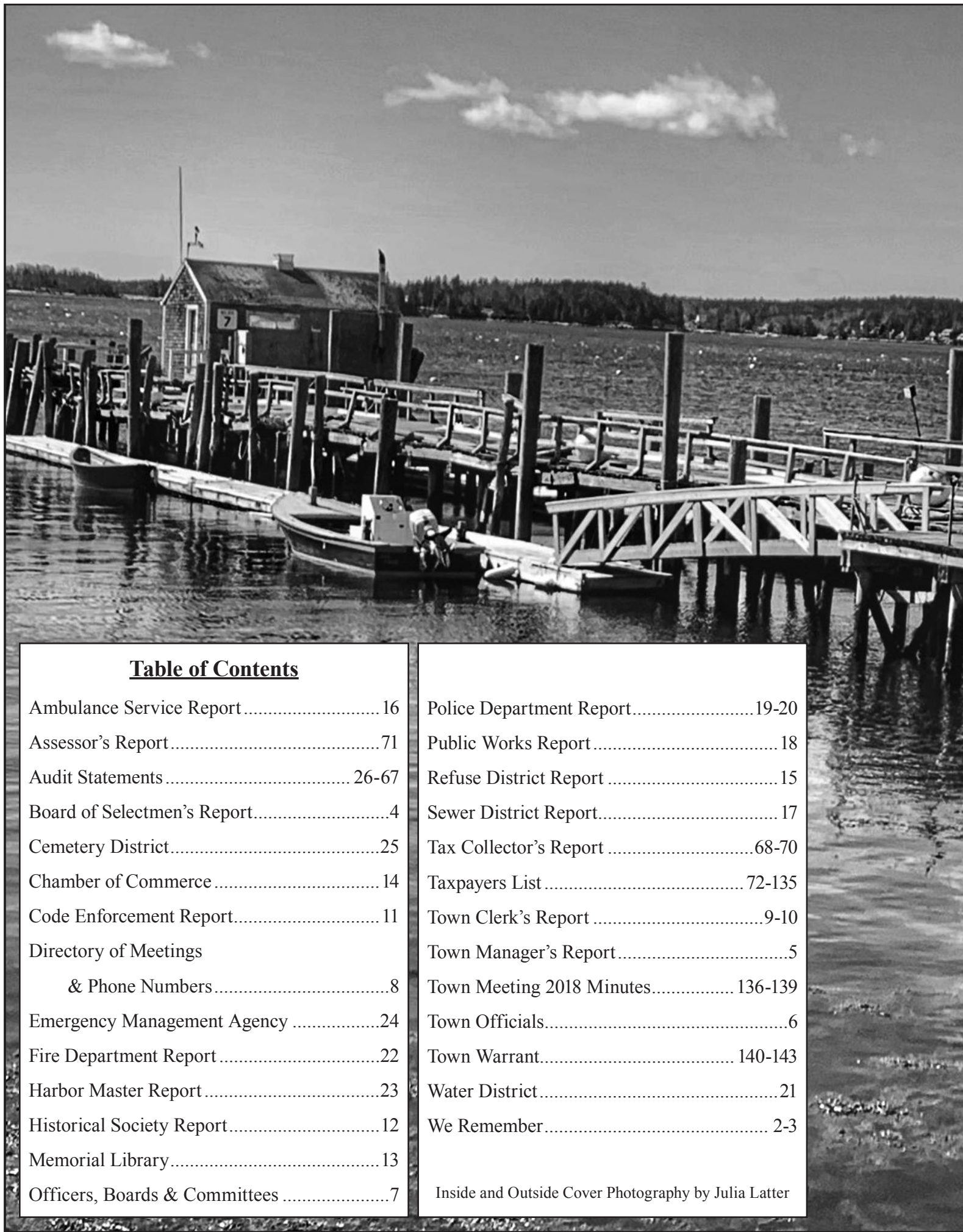


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Inside and Outside Cover Photography by Julia Latter

THE 130TH ANNUAL REPORT OF THE TOWN OFFICERS



Left to right: Michael Tomko, Tricia Warren, Vice Chair Denise Griffin, Russell Hoffman, Chairman Wendy Wolf

BOARD OF SELECTMEN 2018

WE REMEMBER



Elmer Palmer Payne

7/13/1930 - 9/2/2018

Palmer, as he was known, spent his early childhood in Cincinnati, Ohio, Covington, Kentucky and Indianapolis, Indiana. He attended grammar schools in Elmhurst and Villa Park, Illinois and junior and senior high schools in Marblehead, Massachusetts.

He enlisted in the U.S. Army in 1948; he was assigned to the Army of Occupation in Tokyo and Sapporo, Japan in 1949, and served as a combat correspondent with Armed Forces Radio Service in Korea during 1950 and 1951. In March of 1951, during the airborne assault on Munsan-Ni, 18 miles behind enemy lines, he was able to make an audio recording while descending by parachute with the 187th Airborne Regimental Combat Team. He earned the Army Good Conduct Medal, Army of Occupation Medal, National Defense Service Medal, Korean Service Medal with four battle stars, United Nations Korean Service Medal and Republic of Korea Service Medal.

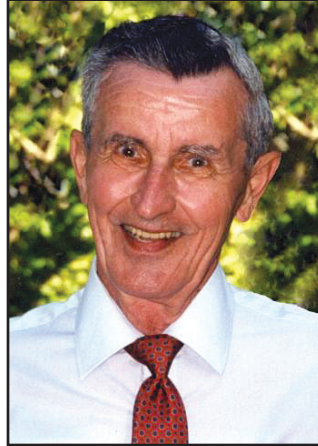
Palmer's civilian career in broadcast journalism began in Lynn, Massachusetts and took him to Concord, Keene and Manchester, New Hampshire, where he was in an Air Force C-47 which crashed. He was able to make a recording inside the plane during the crash.

He moved on to Burlington, Vermont, Albany, New York and Boston, Massachusetts, where he was a newscaster and reporter with WNAC and WRKO and The Yankee Network, anchorman on Channel 7 and he conducted a radio talk show, "Boston Forum." He went on to 26 years in New York, where he worked for CBS, ABC and NBC radio, stations WINS, WNEW and WOR and was an anchorman on New York Public Television.

At Columbia University, he was an adjunct associate professor in the Graduate School of Journalism for eight years. In 1994, he retired to Boothbay Harbor, Maine. He was the longtime adjutant and service officer of Post #36, American Legion. He assisted other veterans dealing with health and benefits issues with the VA. He was also a life member of the Disabled American Veterans.

He was active in town affairs and volunteer work, serving on the town's port committee, budget committee and as a Selectman. He was also chairman of the Lincoln County Republican Committee. Palmer served his municipality proudly, and is sadly missed and dearly remembered by us all.

WE REMEMBER



Robert L. Boyd

7/8/1927 - 5/1/2018

Robert was born in Boothbay Harbor and attended Boothbay Harbor schools, graduating from Boothbay Harbor High School, Class of 1944. He was proud to be the grandson of Lewis A. Dunton, sail maker and namesake of the coastal schooner, the *L.A. Dunton*, now part of the Mystic Seaport Museum. On May 28, 1949 Robert married his high school sweetheart, Calista Townsend.

A veteran of World War II, he served in the Navy from June 22, 1944 to May 30, 1946, primarily aboard the USS Daly, DD519. Some of his military recognition included: WWII Victory Medal, American Area Medal, 2 Star Asiatic Pacific Area Medal and Philippine Liberation Area Medal.

After returning home from the service, he held jobs with Cliff Reny Plumbing and Sample's Shipyard until entering the Postal Service for 30 years, where he became postmaster in the 1960s. As someone who always liked to be busy, he moonlighted as a caretaker for private cottages and the Welch House on McKown Point, as well as working evenings processing shrimp on Southport.

For 20 years after his retirement from the Post Office you could find Robert doing many tasks at Boothbay Region Greenhouses. He had a special flare for his job of delivering flowers. Not only did the flowers brighten people's day, but Robert's smile and lighthearted demeanor added a special touch.

Robert served his town well, volunteering and holding several positions including Fireman and Animal Control Officer. He held a seat on the Board of Selectman and Board of Assessors.

Robert and his wife Calista, who also served the town for many years in several capacities, will be long remembered fondly and missed by all.

Board of Selectmen

This busy and productive year was marked by a significant increase in civic engagement by residents and others prompted by the east side zoning discussions. We are proud of the level of public discourse, discussion and civil debate on important issues that affect the future of our town, and hope this robust participation continues.

The most significant accomplishment this year was the Select Board's review and development of the final zoning proposals and town warrant for a ballot vote on May 3. We extend our sincere thanks to the Planning Board for their thoughtful work and oversight in developing the new zoning proposals. The Board's review process included discussions about consistency with the 2015 Comprehensive Plan, inviting Maine Preservation to speak about the vulnerability of our working waterfront, engaging an independent consultant for a technical peer review of the proposed zoning ordinances, and conducting the public hearing and workshop to develop the final zoning recommendations.

As stewards of the town's tax revenues and other resources, the Board is deeply committed to strong and prudent fiscal management. Thanks to our town manager, budget committee, department heads and town employees, Boothbay Harbor finances are in excellent shape. The town had another clean audit and the budget is on track to complete our fiscal year.

Work continued on several capital projects including gathering public input on the design and replacement of the footbridge and assessing engineering updates and structural improvements to the town Fish Pier. The town successfully secured grant funding for these capital projects with a \$250,000 SHIP grant to support footbridge reconstruction and a \$29,500 State Shore and Harbor Planning grant for the Fish Pier engineering assessment. At the request of the Boothbay Region CSD trustees and superintendent, we worked with the Boothbay Selectmen and representatives of school leadership to revise and update the CSD school charter. These revisions, which will assist the school in long-term financial planning, were approved by both Boards in February, 2019.

Both the Boothbay Harbor and Boothbay Select Boards also continued their support for the Joint Economic Development Committee and the implementation of key priorities from the comprehensive Boothbay Region Economic Development Master Plan, such as broadband expansion and improving affordable workforce housing.

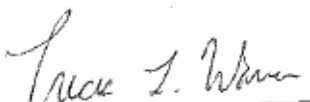
Also, be sure to check out the new - and vastly improved - town website. Guided by the town manager and staff, the updated website is much more informative and user-friendly.

Finally, we want to thank the town manager, department heads, town staff and board and committee volunteers for their hard work and service to the town. They are our town's most valuable resource and their efforts make our town a special and welcoming community.

We are honored to serve as your elected representatives for the last year.

Respectfully submitted,

Board of Selectmen



Town Manager

The town received another sound audit and the tax rate remained stable again.

The Town has been awarded a \$250,000 Small Harbor Improvement Program Grant expected to be dispersed in the 2020/2021 fiscal year during anticipated footbridge reconstruction.

Discussions regarding east side zoning ordinances have dominated the Planning Board and Board of Selectmen meetings for the last year. I'm pleased to report it did not interrupt ongoing other business such as licenses, permits, registrations, wharves & weirs etc.

Municipally owned property at 35 Campbell Street was deeded over to Habitat for Humanity to assist affordable housing concerns in the region.

I fell seriously ill and was hospitalized for two months. In my absence the entire staff continued to do their usual excellent job running things until I returned. Thank you all very much for all you do each and every day.

We experienced some personnel turnover in Public Works, Harbor Master and the Police Department but are pretty much back to full strength again.

Lakeview Road and Williams Street were repaved and Reed Road is slated for the spring.

The West Harbor Pond siphon was installed and the Department of Transportation is doing some maintenance of the causeway.

The Board of Selectmen supported the "Raise the Floor" initiative proposed by Fayette Town Manager Mark Robinson.

The basketball court and pickle ball court surfaces were installed along with the hoops on Route 27. Striping and more beautification of that are will take place in spring 2019.

The town has a new more user-friendly website and new amplification system for the meeting room.

Some CSD charter recommendations agreed upon by Boothbay and Boothbay Harbor will be submitted to the legislature with the help of our representative Holly Stover.

Boothbay Lights and Gardens Aglow continue to grow and be very successful at extending the fall/winter business season.

Thank you to Public Works and the Fire Department for your extraordinary efforts to decorate the town and your assistance to community members whenever possible. You all did a great job. The town looked amazing!

Lastly, I thank all the town employees, boards and committee members for all their hard work every day and for all they do to contribute and operate this town. Thank you to the citizens of our community for your suggestions, input and your support. I look forward to continuing to serve the people of Boothbay Harbor.

Respectfully submitted,



Thomas Woodin
Town Manager



Thomas Woodin Town Manager

2017-2018 Town Officials

**Town Manager, Tax Collector,
Treasurer, Road Commissioner**
Thomas Woodin

**Finance Officer, Dep. Tax Collector,
Dep. Treasurer**
Julia Latter

**Assistant Tax Collectors/Assistant
Treasurers**
Michelle Farnham
Patricia Fallon
Laurence Omland

Town Clerk
Michelle Farnham

Deputy Town Clerk
Patricia Fallon

Assistant Town Clerk
Laurence Omland

Registrar of Voters
Michelle Farnham

**Agent for Overseers
Of the Poor**
Thomas Woodin

Chief of Police, Constable
Robert Hasch

Police Sergeant, Constable
Patrick Higgins

Police Officers
Scott Mercier
John Braley
Lawrence Brown
Tom Chryplewicz
Devin Polizzotti
Douglas Snyder

Reserve Police Officers
Jared Mitkus
Nicholas Upham

Police Matron
Maureen Smith
Michelle Farnham

Harbor Master
Nicholas Upham

Deputy Harbor Master
Derek Cola

Assistant Harbor Master
Fred Farnham

**Fire Chief, Fire Warden,
Fire Inspector**
Nicholas Upham

**First Assistant Fire Chief,
Deputy Fire Warden**
Glenn Tilton

**Second Assistant Fire Chief,
Deputy Fire Warden**
Vacant

**Fire Engineer/Deputy Fire
Warden**
Matthew Sledge

**Code Enforcement Officer,
Building Inspector, Health
Officer, Plumbing Inspector**
Geoff Smith

Deputy Health Officer
Vacant

Alternate Plumbing Inspector
Marian Anderson

Animal Control Officer
David Pratt

Deputy Animal Control Officer
Vacant

**Regional Director of Emergency
Management Agency**
Clarence Campbell

**Assistant Regional Director of
Emergency Management
Agency**
Laurence Omland

**Shellfish Conservation
Warden**
Nicholas Upham



Town Office personnel left to right: Trish Fallon, Thomas Woodin, Michelle Farnham, Geoff Smith and Julia Latter.

Town Officers, Boards, Committees

**SELECTMEN AND
OVERSEERS OF THE POOR**

Denise Griffin, Vice Chair	2020
Russell Hoffman	2019
Michael Tomko	2019
Tricia Warren	2020
Wendy Wolf, Chair	2018

Robert J. Duplisea, Jr. 2018

Larry Colcord	2020
Stephanie Hawke	2018
Margaret Lembo-Splaine	2019

Ronnie Campbell	2019
Richard Hallinan	2020
Steve Lorrain	2018

John Arsenault	2018
Merlin Gray	2019
Ralph M. Welch	2020

Deryl Kipp	2019
James Stormont	2018
Henry A. Tedeschi Jr.	2020

Pauline Dion, Pres. El.	2019
Joe Gelardin	2018
Jo Haney, Sec.	2020
Barb House	2018
Chuck House	2019
John O'Connell, Treas	2021
Leanne Pander	2020
Nicole Poulton, Pres.	2018
Sharon Pulkkinen	2019
Barbara Scorgia	2020
Joe Scorgia	2020
Elena Smith	2018
Timothy Utley	2019

Thomas Churchill	2018
William Hamblen	2020
John Hochstein	2019
Margaret Perritt	2019
Chris Swanson	2019
Jon Dunsford- Alt.1	2019
Lee Corbin - Alt.2	2020

William Coll	2019
David Galvis	2020
William Hamblen	2019
John O’Connell	2020
Palmer Payne, Chair	2018
David Profit	2020
Margaret Splaine	2020

Jon Dunsford	2018
Ken Rayle	2018
Michael Tomko	2018
Wendy Wolf	2018
Thomas Woodin	2018

Merritt Blakeslee	2020
Howard Hennigar	2018
Robert Hilscher	2018
Palmer Payne	2018
Scott See	2019
Ken Fitch Alt.1	2020
Lawrence Rebel Alt. 2	2018

Clive Farrin, Chair	2019
Frederick Farnham	2020
Andrew Marvin	2019
Palmer Payne	2019
James Powers	2018
Michael McBride Alt.1	2019
Vacant Alt.2	2020

Gary Farnham	2018
Palmer Payne	2019

Sean Gray	2018
Douglas Perkins	2018
Vacant	2018

Kenneth Marston,	
At Large	2018
Harry Pinkham, Chair	2019
David Tibbetts	2020

Directory of Meetings & Phone Numbers

Municipal Meetings

Selectmen's Meetings

Second and fourth Monday of the month at 7:00 pm at the Boothbay Harbor Municipal Building

Port Committee Meetings

First Tuesday of the month at 7:00 pm at the Boothbay Harbor Municipal Building

Firemen's Meetings

First Wednesday of the month at 6:00 pm at the Boothbay Harbor Municipal Building

Planning Board Meetings

Second Wednesday of the month at 6:00 pm at the Boothbay Harbor Municipal Building

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 207-350-6337

Boothbay Region Refuse District 207-633-5006

Town Office Main Number 207-633-3671; Fax 207-633-7712

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.

Town Clerk

Birth records are on file with the Town 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 Town Clerk in the Maine city or town in which the marriage license was issued. Death records are on file with the Town 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		
Births	8	3 Females 4 Males
Marriages	57	Oldest 95 and Youngest 23
Deaths	53	Oldest 102 Youngest 52

<u>NAME</u>	<u>AGE</u>	<u>DOD</u>	<u>NAME</u>	<u>AGE</u>	<u>DOD</u>
Anthony, Vaughn C.	81	12/25/18	Hozdala, Paul William	71	08/27/18
Barker, Benjamin Lance	72	09/11/18	Hyson Sr., Gordon N.	71	10/21/18
Beaulieu, Linda Ann	77	11/06/18	Jameson, Shirley K.	91	06/27/18
Boyd, Robert Lewis	91	05/01/18	Kelly, Audrey A.	90	01/05/18
Branch, Stephen R.	70	11/20/18	Larrabee, George Russell	83	10/18/18
Bruwer, Hendrik J.	66	08/23/18	Lewis, Marjorie	94	12/16/18
Buck, John Thompson	76	08/07/18	Main, Frank Burton	87	08/31/18
Cameron, Bruce F.	83	01/05/18	Payne, Elmer Palmer	88	09/02/18
Campbell, Alan James	75	06/15/18	Reed, David	96	06/07/18
Chase Jr., Avon H.	76	11/14/18	Ribble Jr., Guy H.	92	05/30/18
Chichester, Alice Lorraine	96	05/01/18	Roberts, Elise C.	62	10/08/18
Clark, Bridgett M.	52	08/11/18	Seiders, Karen A.	77	06/25/18
Corindia, Dorothy E.	95	10/22/18	Slocum, Jean B.	98	11/30/18
Cowdery, Harriet Whitney	91	06/11/18	Smith, Carolyn Barclay	95	04/13/18
Daniels, Vivienne I.	86	10/03/18	Smith, Valerie B.	101	02/03/18
DeCosta Jr., Edward W.	89	03/07/18	Spofford, Jane M.	84	10/19/18
Dingle, June Muriel	85	01/31/18	Stockus-Stevens, June A.	62	03/20/18
Fairley, Mary Alice	102	08/17/18	Stoddard, Lee B.	81	11/20/18
Gates, Dwight W.	79	10/23/18	Taylor, David A.	84	10/13/18
Gentry, Chisholm Ferrell	83	06/16/18	Thomas, Emerald George	82	10/18/18
Gorman, Gerard Patrick	90	07/20/18	Thomas, Malcolm H.	90	02/15/18
Gregory III, Philip O.	54	11/06/18	Tibbetts, Marilyn P.	86	08/08/18
Griffin, Marguerite J.	70	02/15/18	Tourtillotte, Maxine C.	94	02/18/18
Grimes, Charles C.	87	10/19/18	Walker, Donald R.	89	02/17/18
Hasenfus, Rosalie D.	80	04/11/18	Whitten, George D.	94	09/29/18
Havinga, Catherine E.	57	01/25/18	Yereance, Leroy H.	92	02/08/18
Hersom, Ella K.	82	10/16/18			

18 of our residents died in other Maine cities or towns, 8 of the recorded deaths were for residents of other Maine cities or towns and 3 of the recorded deaths were for residents of another state.

Town Clerk (continued)

LICENSES ISSUED (7/1/17-6/30/18)	
Hunting and Fishing Licenses	151
ATV Registrations	26
Snowmobile Registrations	23
Boat Registrations	536
Duplicate Boat Registrations	9
Dog Licenses	190

SHELLFISH LICENSES Issued 7/1/17-6/30/18	Resident	Non Resident	Senior
Recreational	7	9	2

BUSINESS LICENSES	
Special Amusement	20
Victualers	73

MEETINGS & ELECTIONS	
Rocky Channels School System Budget	January 3rd
Annual Town Meeting	May 4th - 5th
Boothbay-Boothbay Harbor Community School District Budget	May 10th
Primary Election	June 12th
State Referendum Election & Special Town Meeting	November 6th

Respectfully submitted,

Michelle Farnham

Michelle Farnham
Town Clerk



Town Clerk Michelle Farnham

Code Enforcement Officer

For many, 2018 was a year that brought out residents' passion for preserving and nurturing Boothbay Harbor. While there were opposing opinions raised at the numerous meetings held throughout the year, there were also many opportunities for those involved to speak with their neighbors and learn how they think the future of Boothbay Harbor should be shaped.

As we enter 2019, those same discussions are likely to continue, and I encourage all that can to attend and participate in the many municipal meetings regularly held at the Town Hall. There are also openings for those interested to serve on various municipal boards and committees, all of which give each participant an opportunity to learn more about the processes involved with zoning and land use, as well as a chance to serve their community.

I also want to take this opportunity to thank the Planning Board for their dedicated and diligent work throughout 2018. The Board's effort and commitment to providing a comfortable space for the community to speak and be heard was commendable, and we are fortunate to have a volunteer group that cares so much about the Town we all call home.

Respectfully submitted,



Geoff Smith
Code Enforcement Officer



Code Enforcement Officer Geoff Smith

Boothbay Region Historical Society

During 2018, our 51st year, we enjoyed the support of both Boothbay and Boothbay Harbor voters. The funds voted by townspeople helped us to fulfill our purpose of preserving and increasing knowledge about our region's past.

We held regular year-round hours at the museum in Boothbay Harbor on Thursdays through Saturdays, 10 a.m. to 2 p.m. Over 1,000 people came to the museum, about two-thirds of them to buy books and photos or in search of specific information about families, houses, businesses, vessels, and other historical matters. The balance browsed through the six rooms of local artifacts. We sent out two newsletters and monthly e-updates. We had four speakers and held four open house events. We had a bake sale and a silent auction in addition to our fall cheese sale held at the Boothbay Railway Village and a cheese and bake sale in our front yard. In December we opened our World War I uniform exhibit and our community uniforms from the mid-1900s.

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 family, houses, vessels, and places. We also carry on correspondence with people all over the country and abroad who have an interest in Boothbay region history, and when asked we help the town offices with research.

We have many active volunteers who donated more than 2,000 hours of work this year. Some projects done by volunteers were: preparing exhibits, organizing public events, computer data entry, checking the order of photos and documents, manning the building, making repairs, helping with property clean up, helping with mailings, and documenting new collections and artifacts. Our building has undergone much needed repairs to the roof and front windows and inside walls.

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

Our holdings of artifacts, collections, and documents increased by four linear feet of documents, 12 books, approximately 200 photographs or images, and more than 48 artifacts. Among the donations were an Indian war club made by Nick Ranco from Linda Giles and given to Ernie Giles in 1963; a circa 1900 wooden sled from Burton Orne's house at Lobster Cove.

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: Charlie Bamberg, Jim Botti, Judy Eastwood, Kay Evans, George Friant, Sarah Giles, Bill Hammond, Lorraine Hodgdon, Susan Lloyd, Jan Reit, Laurie Simmons, Ann Sutter, Kathy Tibbetts, and Kay Wilder.

Boothbay Harbor Memorial Library

2018 was a banner year for BHML. It was the first full year since 2015 with no staffing turnover or change. Harolyn Hylton, the Public Services/Children's Librarian, was hired in December 2017 and came to work with the team in January.

In the circulation department, we lent out 29,085 items; digital checkouts increased 38% to 4,674 items; discount museum passes were used 152 times, and the Orion StarBlast telescope and GoPro cameras were borrowed 9 times each. Volunteers coordinated and delivered 658 books and 27 DVDs to our homebound patrons.

In August, the Maine State Library upgraded and rebranded the state's suite of databases and online services; it is now called Maine Digital Library and can be accessed through BHML's website: bbhlibrary.org/digital/. In September, we upgraded the library's free public wifi network. We installed a new switch, hard lined the public computers, and added 3 new wireless access points (including one to beef up the signal available outside of the library).

BHML offered 228 free public programs in 2018 enjoyed by 4,017 people. February – June we hosted the Maine Humanities Council "Let's Talk about It" book club series "Refreshing the Whodunit." The series met with success and spun off into a permanent book club for mystery lovers that meets monthly on Saturdays.

In April we hosted the second Annual Earth Day Fest, and welcomed even more participants for the event including: Boothbay Railway Village, Boothbay Region Garden Club, Boothbay Region Land Trust, Boothbay Region Refuse Disposal District, Boothbay Region Water District, Boothbay Sea & Science Center, Coastal Maine Botanical Gardens, Hearty Roots, and the Lincoln County Gleaners.

We added 3 new storytimes sessions (Storytime Picnic at Harold Clifford Park in July & August, Storytime On Demand on Saturdays, and PJ Storytime on Wednesday nights). We collaborated with BRES to make the year's Maine Student Book Award titles available to students through the summer and to bring the MouthCounts "mathletes" to practice at the Library under the tutelage of Rita Arnold (Library Board of Trustees) and Desiree Scorgia (Assistant Director). Throughout the summer, for high school students, BHML hosted Jane Watkins (educational consultant and BRHS alumna) to support students with college Common Applications.

We continued the Fair Weather Films on the lawn, Windjammers for Wee Mateys, Books in Boothbay, the ever-popular Halloween Parade, and rounded it all out with a visit from Santa and Mrs. Claus, where library staff and trustees gave out over 200 books, one to each child after they visited with Santa.

Respectfully Submitted,

Joanna M. Breen

Joanna M. Breen
Executive Director
Boothbay Harbor
Memorial Library



Staff in Halloween Minecraft costumes from left: Desiree Scorgia, Harolyn Hylton, Executive Director Joanna Breen, Meg Donaldson.

Boothbay Harbor Region Chamber of Commerce

The BHRCC is currently served by the Board of Directors: Ken Rayle, President; Benjamin Teel, Vice President; Elaine Jones, Secretary; Neal Jones, Treasurer. Douglas Goldhirsch, Sarah Morley, Benjamin Rankin, Karen Salentino, Bob Drury, Ramsey Lafayette, Roger Ferrell and Nicholas Ullo. Patricia Royall is the Chamber's Executive Director. Kathrine Norcott currently serves as the Member/Visitor Relations Coordinator and Sara Moore serves as Chamber's Administrative Coordinator. The Advisory Board for BHRCC members include: Art LaMothe, William Royall, Kris Ward, Wayne Moore, Dorothy Ferrell, Scott Larsen, Audrey Miller, Ted Perkins, Alan Hinsey, Joanna Breen, Keith Laser and Angelo Deguilian.

We distribute 85,000 Region Guides and Maps to all the AAA offices throughout New England, as well as Chambers statewide, the Maine Tourism Association. Maine Turnpike Visitor Centers, the Portland Jetport and Portland Visitors Center. We provide reduced cooperative advertising opportunities in YANKEE, DownEast Magazine, PORTLAND Monthly, MAINE Magazine, and Maine Invites You. Our website has over 600,00 views annually. Our weekly newsletter, "Chamber Connections" shares information within our membership and our monthly newsletter goes out to over 10,000 visitors. In order to respond to larger online visitors, the Chamber has developed digital media advertising on its website, allowing members to send out target announcements of their events or specials. Current membership of the BHRCC includes 236 businesses, organizations and individuals. A majority of the membership is related to the tourism industry, however the Chamber continues to cultivate new members in the service industries of the Region through the "Chamber Chat" programs and workshops.

In 2018 the Chamber participated in events such as our Business After-Hours, Claw Down – partnering with Compass Rose Events, Boothbay Food and Music Festival, Harbor Lights and the Annual Community Awards Celebration, featuring keynote speaker, Yellow Light Breen from the Maine Development Foundation and Senator Angus King who spoke to attendees about the importance of collaboration and focusing on workforce development and training.

This past year, the Chamber spearheaded a trip to Mount Blue High School including AOS 98 administration, BRCRC, Rotary, Lincoln Health, the Congregational Church, Lincoln County Planning Commission and interested community members. The committee still meets on a regular basis with Superintendent Keith Laser to address some of the education and workforce skills training issues we have here in our region. The collaboration consists of BRCRC, The Recovery Program, Lincoln Health, Boothbay Harbor Country Club, Lincoln County Planning Commission, Congregational Church, Maine State Economic Development Office, CMMC, and private individuals who want to help with this endeavor. In October, the Chamber hosted an Education and Workforce Training breakfast workshop for School Board officials, School Trustees, and Selectman from Edgecomb, Southport, Boothbay and Boothbay Harbor.

In 2018 we initiated the Boothbay Harbor Region Sculpture Trail to bring public art to the region, boost economic development, showcase the natural beauty of the Region and support artists through the sales of the sculptures. To date, 17 pieces have been installed in the downtown corridor of the Harbor with 6 more pieces planned for installation this spring. The Boothbay Harbor Region Sculpture Trail is the only condensed sculpture trail in the state and in its first year the Chamber distributed close to 5,000 sculpture trail maps to visitors and local businesses.

In 2019 we will be opening a Visitor Information Center located at 25 Route 1 in Edgecomb to capture the 6-9 million cars that drive by that location annually. The Mid-Coast Visitor Information Center will be staffed 7 days a week and provide travelers with information about the region. LCI Fiber Optics has donated a 55inch touch screen to help visitors explore the region digitally and download information to their mobile devices. The BHRCC also operates a year-round welcome center and administrative offices at 192 Townsend Avenue.

Thank you to all the businesses, organizations, individuals and Town officials whose continued support of the Boothbay Harbor Region Chamber of Commerce help make this region strong.

Respectfully submitted,
Patricia Inness Royall
Executive Director

Boothbay Region Refuse Disposal District

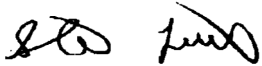
This past year we saw many changes. In July we purchased Giles Rubbish. This keeps jobs local and is a long-term investment to help lower taxes over time. The revenue that is created will go towards cost at the transfer station to lower your contribution.

The new processing plant for trash has had a delay and is now expected to open in April of 2019. If interested, you can follow their progress and get information on how the plant works by following them on Facebook or their website online. A simple google search of Fiberight Maine will give you a host of information.

As always, thank you for your continued support and feel free to stop by the office anytime with any questions. The Board of Directors meet monthly on the second Thursday of every month at 5:00 PM, you are always welcome to attend.

Winter Hours: Monday through Saturday 8:00AM to 4:00PM (October 16th- April 15th)
 Summer Hours: Monday through Saturday 8:00AM to 5:00PM (April 16th- October 15th)
 207-633-5006 www.boothbayrefuse.com

Respectfully submitted,



Steve Lewis
 Operations Supervisor



Left to right front row: Steve Lewis, Jake Hodgdon, Anna Giles, Steven Lewis, Shane Therrien. Left to right back row: Tyler Balsdon, Rob Latter, David Manson, Rena Smith and William Johnson. Missing from photo David Brewer.

Board of Directors:

Rob Hopkins, Treasurer, Southport
 Kurt Crosby, Clerk, Edgecomb
 Kirk Brewer, Personnel, Boothbay
 Charles Cunningham, V. Chairman, Boothbay
 Gary Farnham, Chairman, Boothbay Harbor
 J.D. Warren, Clerk, Boothbay Harbor

BRRDD Staff:

Steve Lewis, Manager
 William Johnson, Foreman
 Rena Smith, Assistant Foreman
 Tyler Balsdon, Driver
 Jake Hodgdon, Attendant
 Shane Therrien, Attendant

Steven Lewis, Attendant
 David Manson, Attendant
 Rob Latter, Driver
 David Brewer, Driver
 Anastasia Giles, Bookkeeper

Boothbay Region Ambulance Service

Greetings to the Residents of Boothbay Harbor:

On behalf of the Board of Directors it is my pleasure to report the activities of the Boothbay Region Ambulance Service for fiscal year 2018. Following our first year in the new station we have been working on enhancing our training center with the installation of a simulation lab, which includes a mock up of an ambulance patient compartment. The focus of our training this past year included several certification courses related to trauma management, advanced life support and critical decision making in a medical setting. We've also continued with our innovative project which places our staff in hospital-based clinical experiences.

In October we took delivery of a new ambulance. We are in the process of transitioning our fleet from traditional bench seating to safer, more patient focused designs. This modern floor plan is the latest in technology and, while conservative on "bells and whistles", is a significant step forward on safety and work flow. Half of the cost of the replacement is funded from our capital program while the second half is funded with a temporary loan while we fundraise to retire the debt. We are very grateful for the support of the communities we serve!

One of our goals for 2019 is to continue our transition from volunteer and part-time staff to a more stable model that includes another full-time position. We face a tough labor market and too often per diem staff are called back into their full-time service to fill a sudden shift vacancy. This is disruptive to our shifts and lends to inconsistent coverage at times.

Finally, we've had quite a year with call volume. 1,639 calls in our fiscal year, making this one of our busiest years ever. Our staff has worked hard to provide the best care possible and we appreciate their efforts in serving our community.

Respectfully submitted,



Robert J. Ham
Chairman

Sewer District

I am pleased to report the Boothbay Harbor Sewer District remains financially sound and continues to maintain adequately funded reserves and revenues to meet the District's financial obligations, continues to plan for improvements, performs with fiscal responsibility to the ratepayers, and continues to meet all state and federal treatment requirements.

This year saw the retirement of a long-time employee, Gary Farnham. Gary started working for the District in 1999. We wish Gary well. In addition, The District brought Ed Crocker onboard as a new employee. Ed will be primarily in the plant, but you will see him about town as well.

The District continues to plan improvements in your treatment and collection systems. As in the past, the next several years will continue to be busy. The Trustees are into their fourth year of their capital improvement plan. The planned improvements will include planning/funding for pipe re-lining on the west side of Town, inflow and infiltration reduction, manhole rehabilitation, treatment plant systems upgrades, pump station upgrades, and a long overdue revision of the District Charter. This year's major improvements to your system included the following:

- Completion of the Union Street Pump Station and Force Main Replacement Project.
- Upgrading of the Massachusetts Road Pump Station Control Panels.
- Completion of the Survey, Engineering, and Application for Funding for the Replacement of the Route 96 Sewer Line.
- Planning for and Procuring Equipment in Conjunction with St. Andrews Village for the Upgrade of the Emery Lane Pump Station.

The District Trustees continue to lead the District through their work ethic, strong leadership style, and fiscal responsibility. Because of this leadership, the financial position of the District is strong. Credit is given to the careful management of spending along with consistent and fair implementation of the District's sewer use fees. I am proud to lead a strong team of employees that take pride in their work. Without this dedicated team, the District cannot be a successful public wastewater system, community resource, and environmental steward. I am grateful to be able to be working with such a group.

I would like to thank the ratepayers for their continued support of the District. I often have people commenting on the District as a well-run organization and community resource. I pledge to continue to work on the behalf of all the District customers and I welcome your constructive criticism in order to improve the efficiency of District operations, keep our environment healthy, and enjoy and maintain our quality of life here in the Boothbay Region.

Respectfully submitted,



Chris Higgins
Superintendent



From left: Ed Crocker, Chris Higgins, Julie Hoskeer, David Pratt and Riley Mitchell.

Public Works

Public Works was busy with several winter storms hitting town into the end of March. When the weather broke, we were able to begin spring cleanup, removing sand from the streets, and placing trashcans and tables throughout town in preparation for summer. Final plans were approved for the new pickleball and basketball court and construction began in the summer.

Williams Street, and Lakeview Road received a complete overhaul, grinding away the old asphalt and reclaiming the surface before a base layer of asphalt was applied. Culverts were replaced on Lakeview Road and the road surface was re-pitched in several areas to improve drainage and water runoff. Reed Road was to receive a new top coat, but due to very rainy weather in the fall the project was put on hold.

In the fall Public Works began cleanup, raking and removal of leaves, posting winter signage and hanging the Christmas lights throughout town in preparation for Boothbay Lights. We cleared several trees, slash and brush from the wooded portion of Barrett's Park by the parking lot.

An early season snow storm of 7" arrived mid-November followed by another 6" storm four days later. In between storms maintenance was performed on all the equipment in preparation of the winter months.

I would like to give a big thank you to former Public Works Director Chris Leeman and former Public Works employee Aaron Durgan for all their hard work and dedication to the Town of Boothbay Harbor over the years. Both have moved on to pursue other careers and are missed by all. Thank you for all you have done and continue to do.

Many thanks to the community, Town Manager, and Select board for their continuing support.

Respectfully submitted,



Nick Upham
Foreman



Left to right: Eric Hyson, Clyde Burnham, Bruce Fabiano, Nick Livingston and Foreman Nick Upham.

Police Department

Full time Officers:

Chief Robert Hasch
Sergeant Patrick Higgins
Patrolman Larry Brown
Patrolman Tom Chryplewicz
Patrolman Doug Snyder
Patrolman John Braley
Patrolman Scott Mercier is on active military leave.

Administrative Assistant: Maureen Smith

Reserve Officers:

Officer Jared Mitkus
Officer Nicholas Upham
Officer Jacob Grinnell
Officer James Mayotte

2018 saw many interesting developments in our region. Our department continues to work to keep up with the times and with the demands of policing in this era. Our outreach and community work has grown tremendously in the past decade. Officers receive specialized training to deal with many complex situations.

With the changing demographics in town the department has been focused on working to assist our vibrant and active retirement community. It is never easy to have a change in transportation, health, living arrangements, income, or family support. Officers routinely check the well-being of people in town, and we assist folks in locating services throughout the year.

In the work of addiction outreach we continue to work alongside The Boothbay Region Community Resource Center, Lincoln Health, Midcoast ARC, and the new Peer and Wellness center. Officers often initiate discussions with individuals about the many services available, and there have been amazing success stories.

I am now in my 25th year working at the Boothbay Harbor Police Department and once again I wish to extend my thanks to this amazing community, the Select board, and the Town Manager for their support.

Respectfully submitted,



Robert Hasch
Police Chief



Left to right: Chief Robert Hasch, John Braley, Larry Brown, Doug Snyder, Maureen Smith, Devin Polizzotti, Scott Mercier, Tom Chryplewicz, Sergeant Patrick Higgins. Missing from photo Part time Officers Nick Upham, Jacob Grinnell, James Mayotte and Jared Mitkus.

Police Department (cont.)

Police responded to and initiated a total of 4429 calls in 2018.

- Motor vehicle stops: 775
- Burglary alarms: 191; plus 2 holdup alarms
- Community policing calls: 143
- Motor vehicle crash reports: 128; plus 2 abandoned motor vehicles and 22 disabled motor vehicles
- OUI arrests: 21
- Theft/forgery/fraud investigations: 67
- Burglary investigations: 7
- Stolen vehicle complaints: 2
- Calls of suspicious activity: 141
- Criminal mischief complaints: 15
- Complaints of trespassing: 15
- Calls reporting unwanted subjects: 16
- Sex offense investigations: 4
- Calls involving juvenile investigations: 11
- Calls involving assaults (does not include domestic assaults): 11
- Domestic disturbance calls: 26, with 7 arrests
- Assists for individuals seeking help with addiction (new cases) alongside Boothbay Region Addiction Outreach: 25
- Drug investigations: 5
- Calls involving a person having mental distress: 6; 5 suicidal subjects and 8 missing persons
- Calls involving police information: 113
- Parking problems: 43
- Assists to other agencies: 32
- Property checks: 449
- Violations of bail and protective orders: 16
- Cases of threatening: 14
- Calls reporting fighting: 17
- Calls reporting harassment: 31
- Calls for traffic control: 334
- Warrant arrests: 11
- Welfare checks: 59
- Citizen assists: 217
- Animal complaints: 25
- Calls for found or lost property: 102
- Inmate compliance checks: 380
- Death investigations: 6
- Community policing calls: 143
- Loud noise complaints: 29
- Erratic operation complaints: 24
- Transports and escorts: 211
- Pedestrian checks: 33
- Attempts to locate individuals: 31
- Liquor law violations: 34
- Traffic hazards: 36
- Special details: 35
- Cases of littering: 4
- Fire alarms: 45 and 27 other fire calls
- Medical emergencies: 224
- Medical alarms: 13

(Due to space constraints this is only a partial list of calls)

Boothbay Region Water District

2018 was a hectic year for the Boothbay Region Water District. In January the board of trustees ordered a water rate case be initiated with the Maine Public Utilities Commission (PUC) citing rising expenses for maintaining the water districts infrastructure and inflation since the previous rate case in 2010. A carefully crafted rate structure was created, and after a rather spirited public meeting held at the Town of Southport Town Hall, on September 20, 2018, where the public weighed in on the current rate strategy, the new rate structure was approved by the PUC and went into effect on January 1, 2019. That said, during the year no capital improvement projects were undertaken, with the emphasis on catching up on administrative tasks and equipment repair and maintenance. Additionally, the District completed the following: numerous watershed protection projects along Adams Pond in Boothbay, funded in part with grant money from the Maine Department of Health and Human Services as well as the Maine Department of Environmental Protection; developed the Boothbay Region Water District Capital Improvement Plan, Revision III which has laid out the capital improvement workplan for the District for approximately the next ten-years; completed an 800-ft seasonal water main extension to serve homes in Sprucewold, Boothbay Harbor; completed a 1000 ft. commercial water main extension in Boothbay Harbor; completed a 1,200 ft. commercial water main extension in Boothbay, accepting a brand, new booster pump station in the process; and added 64 new customers.

In 2018 the board bid farewell to long-time trustee, Ken Marston after serving four-terms As the At-Large Trustee. In May, the voters of Boothbay, Boothbay Harbor and Southport elected Nell Tharpe of East Boothbay to fill the vacated At-Large trustee position. As of the first meeting of the 2018 board, Trustee Harry Pinkham (Boothbay Harbor) was elected Chairman, Trustee Gerald “Gerry” Gamage (Southport) was elected to serve as Vice-Chairman, Trustee Jon Lewis (Boothbay) was named Treasurer and Trustee Smith Climo (Southport) accepted the position of Clerk. Joining the officers on the board were Trustee Kevin Anthony (Boothbay), Trustee David Tibbetts (Boothbay Harbor) and Trustee Nell Tharpe (At-Large).

Looking ahead to 2019, District objectives have greatly expanded and include the following: complete Phase IV year-round water meter replacement project; complete the Logan Road Water Main Replacement Project in Boothbay Harbor to replace 800-feet of aging water main; install seasonal water main on Sawyers Island Bridge, increasing water pressure on Samoset Road in Boothbay and Boothbay Harbor; prepare bid documents to be published at the end of the year for an expanded garage/shop desperately needed at the Adams Pond campus; replace two worn out 12-inch raw water check valves; perform mid-level overhaul maintenance for both filter trains and pull and repair two of the district’s six twelve-inch vertical turbine pumps at the Adams Pond Treatment Plant; become better prepared to purchase conservation land within the Adams Pond and Knickerbocker Lake water sheds; and provide a continued emphasis on leak detection, equipment maintenance and unequaled performance (i.e. value to rate-payers).

The 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 trustees value the publics’ opinion and encourage the public to attend.

Respectfully submitted,



Jonathan E. Ziegra
Manager



Left to right back row: Jon Ziegra, John Orne, Sue Mello, Mike Hill, Taylor Timberlake, Weston Alley. Front row: Shawn Simmons, Trevor Morin, Aaron Durgan. Missing from photo: Scott Campbell and Dale Harmon.

Boothbay Harbor Fire Department

I would first like to welcome new members Winter Page, James Brewer, and Richard Brown to the firefighter ranks. The 2018 year was a productive year for the Fire Department with our annual Windjammer Breakfast, held at the Whale Park. During the summer months we responded to several fire alarms and accidents. Most accidents were low speed collision resulting in minor damage.

Big summer training consisted of us working with Boothbay and Southport Fire Departments in extrication techniques, involving a weekend long course of modern methods in stabilization, and removing patients from the vehicle.

The fall months were busy with three structure fires in Boothbay Harbor. Two were commercial business and the third was a residential home. We also responded to three fires providing mutual aid to the Boothbay Fire Department. The joint training between the departments has proven very effective. All structures remained standing and in most, personal items were able to be salvaged for the owners.

The Fire Department purchased and is awaiting delivery of a new E-one fire truck to replace our rescue engine #3. Over the past several years engine #3 has been down with several mechanical issues. When submitting specs for our replacement for engine #3 we designed it as a multiuse truck that will be able to perform several functions on any scene.

Members participated in the Firemen's Muster at the Maine Federation of Firefighter's Convention held in Portland. The department did well, and placed first and second in the events. This is only the second time since I have been a member that our department has competed in these events. The team continues to get better and we look forward to competing and improving our performance.

Remember to check the batteries in your smoke detectors every year and replace them whether you feel they are good or not. Building materials used today tend to burn quicker and proper working smoke detectors give you the time needed to evacuate safely.

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.

Respectfully submitted,



Nicholas Upham
Fire Chief



Front row left to right: Winter Page, Evan Hepburn, Chief Nick Upham, James Brewer, James Powers. Back Row left to right: John Hepburn, Jesse Peters, Tom Caron, James Brewer, Matt Sledge, and Arthur Richardson. Missing from photo: Nick Livingston, Glenn Tilton, Aaron Durgan.

Harbor Master

The summer seemed to start off slow with below average temperatures making it uninviting for people to grab their boats and hit the water. The 4th of July was one of the busiest I have seen in years, making me wonder if we were going to have enough room in our harbor for all the boats coming. It was a good sign to see summer in full swing.

When the summer months are upon us, please remember the Yacht Club has several small sailboats out in the harbor teaching our youth to become future sailors and boaters. These are very small children, and many are just learning how to sail. Please give them the space they need and reduce your speed when approaching them.

We continue to have moorings break free from their blocks, some with boats and floats on them. This is resulting in the boats and floats being pushed up onto the shore, with some receiving damage. It is important to remember to have your mooring tackle inspected every year to prevent this from happening. Keep in mind if you have a float, it needs to be kept in serviceable condition. Boats on moorings and at dock side need to be looked after and tended to. We had two boats sink at their mooring and one boat sink at a dock because they were not looked after. Having these boats brought back to the surface is an expensive cost to the owner and can be avoided with preventive maintenance.

I would like to remind boaters with small tenders and kayakers to put their information somewhere on the boats so in the event they go missing and are seen or recovered we can return them to the proper owner.

Please be sure to check the expiration dates on your flares and register your boats before the start of the season. Always do a pre-check of your boat and safety equipment before boating and enjoy the summer on the water.

Respectfully submitted,



Nicholas Upham
Harbor Master



Harbor Master Nicholas Upham

Emergency Management Agency

I would like to take this opportunity to thank Larry Omland who stepped down as the Boothbay Region Emergency Assistant Director for Boothbay Harbor. His knowledge and experience were very helpful in my growth as EMA Director.

Also, I would like to thank Mike Ciccarelli, the Regional Emergency Management Assistant Director for Southport. Once again, his knowledge, experience and dedication is unmatched. To both gentlemen my hats off to you.

We started to receive our payments from the October 2017 storm declaration. The breakdown is as follows:

Boothbay – Total award \$68,772.16 with the Federal share at 75%, State at 15%, and local at 10%.

Boothbay Harbor – Total award \$7,292.05. The breakdown is the same.

Southport – Total award \$8,232.49. The breakdown is the same.

We received more for Boothbay because I mitigated Shore Road on Ocean Point to start to repair the storm damage and help prevent future damage.

Training is always top priority in todays changing world and this coming year will be no exception. Lincoln County EMA has purchased a program called DH4 Live which will help us track damages during an event live and report them directly to Lincoln County. The program will also help after the event with reporting and hopefully cut down on the hours of FEMA paperwork that comes after the event.

Respectfully submitted,



Clarence Campbell
Boothbay Region EMA Director
BBYEMA1@roadrunner.com



Service plaque awarded to Larry Omland, left, Clarence Campbell and Michael Ciccarelli.

Boothbay-Boothbay Harbor Cemetery District

January 1, 2018 – Cash on hand		\$13,342.04
Received:		
Interest & Dividends	\$9,275.66	
Sale of Lots	\$10,000.00	
Town of Boothbay Harbor Appropriation	\$15,000.00	
Town of Boothbay Appropriation	\$18,000.00	
E.S. Dunton Trust	\$8,690.63	
Miscellaneous Interest	\$122.43	
Transfer from Lot Sales	\$10,000.00	
Transfer from E.S. Dunton Trust	\$12,000.00	
Barter's Island Community Association	\$500.00	
Transfer from Capital Improvement	\$5,000.00	
Refund—Insurance	\$82.00	
	<u>\$88,670.72</u>	
Total Received		<u>\$88,670.72</u>
		\$102,012.76
Paid:		
Contracted Services – Mowing	\$29,200.00	
Maintenance	\$8,359.65	
Supplies	\$79.95	
Insurance	\$1,102.00	
Paving Evergreen Cemetery Road	\$17,000.00	
New entrance Evergreen Cemetery	\$1,500.00	
Archway Evergreen Cemetery	\$4,200.00	
Cleanup Evergreen Cemetery	\$4,702.87	
Oak Lawn Cemetery fence repair	\$500.15	
Pear Street Cemetery—fill in holes	<u>\$550.00</u>	
Total Expenses		\$67,194.62
To Reserve Accounts:		
Lot Sales	\$10,000.00	
E.S. Dunton Trust	\$8,690.63	
Miscellaneous Interest	<u>\$122.43</u>	
Total Reserve		\$18,813.06
Cash on Hand December 31, 2018		
Checking Account		<u>\$16,005.08</u>
		\$102,012.76
Special Accounts:		
Global Atlantic	\$367,039.20	
E.S. Dunton Trust	\$7,566.97	
Lot Sales	\$14,118.93	
Gamage Trust	\$25,320.43	
Raymond James	\$72,255.79	
Capital Improvement Accpimt	<u>\$8,063.90</u>	
	\$494,365.22	

WILLIAM H. BREWER

Certified Public Accountant

858 Washington Street

P.O. Box 306

Bath, Maine 04530

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(207) 443-9759*

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Boothbay Harbor
Boothbay Harbor, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Boothbay Harbor, as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Town of Boothbay Harbor as of June 30, 2018 and 2017, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Bath, Maine

August 13, 2018

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis
June 30, 2018

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, 2018.

FINANCIAL AND DISCUSSION HIGHLIGHTS

- The Town's net position increased by \$280,350.48 (Exhibit B).
- General fund actual expenditures exceeded revenues by \$80,381.99 (Exhibit F).
- In business-type activities (i.e. Fish Pier Enterprise Fund), revenues increased by 17.02% from the previous year from \$48,986.61 to \$57,322.80. Operating expenses, which includes depreciation, decreased by \$6,472.16 resulting in an operational gain of \$4,212.72 for the Fish Pier Enterprise Fund.
- Governmental revenues increased by \$226,013.00 from the previous year due to an increase in general government collections and excise taxes.
- Mil rate of 11.4 per thousand is a 0.02 per thousand increase from last year. Assessed value of \$604,482,800.00 was listed as of April 1, 2017.

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

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

	2018	2017
Assets:		
Current and Non-Current Assets	\$ 3,067,647.51	\$ 2,923,009.27
Capital Assets - Net of Accumulated Depreciation	4,304,178.43	4,247,795.43
Deferred Outflows of Resources	118,358.95	195,163.75
Total Assets	<u>\$ 7,490,184.89</u>	<u>\$ 7,365,968.45</u>
Liabilities:		
Current Liabilities	\$ 315,607.05	\$ 282,102.19
Noncurrent Liabilities	706,778.57	897,077.47
Total Liabilities	<u>\$ 1,022,385.62</u>	<u>\$ 1,179,179.66</u>
Deferred Inflows of Resources	<u>\$ 170,762.00</u>	<u>\$ 170,102.00</u>
Net Position:		
Net Invested in Capital Assets	\$ 3,755,457.47	\$ 3,622,169.16
Restricted for:		
Capital Purposes	561,347.26	459,952.54
Other Purposes	44,066.52	40,334.06
Unrestricted	1,936,166.02	1,894,231.03
Total Liabilities and Net Position	<u>\$ 7,490,184.89</u>	<u>\$ 7,365,968.45</u>

The Condensed Statements of Revenues, Expenses, and Changes in Net Position are provided below as a summary for the fiscal years ended December 31, 2018 and 2017.

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

Condensed Statements of Activities

	<u>2018</u>	<u>2017</u>
Program Revenues:		
Charges for Services	\$ 427,154.60	\$ 383,078.16
Operating Grants and Contributions	26,028.00	25,620.00
Total Program Revenues	<u>\$ 453,182.60</u>	<u>\$ 408,698.16</u>
General Revenues:		
Property Taxes	6,888,859.94	6,753,163.65
Homestead and BETE Reimbursement	39,576.00	32,178.00
Excise Taxes	459,656.81	431,895.08
Intergovernmental	45,380.96	42,697.23
Gain on Sale of Assets		2,749.00
Interest and Investment Earnings	42,766.86	54,210.50
Total Revenues	<u>\$ 7,929,423.17</u>	<u>\$ 7,725,591.62</u>
Expenses:		
Business-Type Activities	\$ 53,110.08	\$ 46,637.92
General Government	829,764.62	746,359.15
Health, Welfare and Recreation	767,061.85	738,509.48
Public Works	645,256.86	729,463.83
Community School District	2,721,832.73	2,647,882.00
Special Assessments	1,130,232.62	1,105,650.31
Public Safety	1,483,117.77	1,453,499.42
Interest Expense	18,696.16	26,344.84
Capital Budget		127,588.25
Total Expenses	<u>\$ 7,649,072.69</u>	<u>\$ 7,621,935.20</u>
Change in Net Position	<u>\$ 280,350.48</u>	<u>\$ 103,656.42</u>
Net Position, July 1	6,016,686.79	5,913,030.37
Net Position, June 30	<u><u>\$ 6,297,037.27</u></u>	<u><u>\$ 6,016,686.79</u></u>

The Town's total net position (or difference between total assets and liabilities of all governmental and business-type activities) for the period ending June 30, 2018 was \$5,310,196.45. In contrast, the total net position for the prior period was \$5,034,058.69. The difference between the two periods is \$276,137.76. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2018 was \$986,840.82, while the beginning assets for the same period were \$982,628.10, an increase of \$4,212.72. 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 position, which includes anything that the Town owns of value, is \$6,297,037.27 compared to \$6,016,686.79 in 2017. 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 \$1,022,385.62, of which \$52,372.39 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

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 2018, governmental revenues increased by \$226,013.00 from the previous year. Governmental expenditures increased \$232,286.70 for the same period. Revenues exceeded expenditures by \$80,381.99. The fund balance of the governmental funds is \$2,680,680.12 (\$2,109,226.81 for general fund, \$561,347.26 for capital projects, and \$10,106.05 for the shellfish account). The unassigned fund balance of the general fund of \$2,075,266.34 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 2018 was \$7,783,012.15 compared to \$7,555,787.23 last year. The total amount that our taxpayers financed for these activities through property taxes was \$6,922,846.03 in comparison to \$6,756,632.10 in 2017. The tax collection rate of 99.08% was an increase over last year's rate of 97.93%. The amount of uncollected taxes for the year ending 2018 was \$57,287.88 compared to the previous year of \$93,475.63. The Town established the dates and installments that taxes were due and payable. The rate of interest was set at 7.00%, the same as last year's rate.

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

Analysis of Fund Financial Statements (Cont'd)

Business-Type Activities

The Fish Pier revenues for the year ending 2017 were \$57,322.80 (Exhibit G), with operating expenses and depreciation of \$53,110.08 for an operational gain of \$4,212.72. In contrast, revenues for the previous year were \$48,986.61 with operating expenses and depreciation of \$46,637.92 for an operational gain of \$2,348.69. Net position at the beginning of the year was \$982,628.10. Net position at the end of the year was \$986,840.32.

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 2018, expenditures exceeded revenue by \$22,498.73 (Schedule A-1) but actual revenues exceeded budgeted revenues by \$86,314.83. 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

CAPITAL ASSET AND DEBT ADMINISTRATION

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, 2018, the Town had \$7,045,568.43 in governmental capital assets.

Capital Assets at Year End:

	2018	2017
Land	\$ 1,531,401.00	\$ 1,531,401.00
Buildings	1,956,460.00	1,956,460.00
Improvements	1,350,538.48	1,084,640.48
Vehicles	1,363,405.95	1,363,405.95
Equipment	843,763.00	832,963.00
Total Capital Assets	\$ 7,045,568.43	\$ 6,768,870.43
Less: Accumulated Depreciation	(3,693,725.00)	(3,505,612.00)
Capital Assets Net of Accumulated Depreciation	<u>\$ 3,351,843.43</u>	<u>\$ 3,263,258.43</u>

Debt

The Town's long-term liability for the year ended June 30, 2018 was \$443,805.51 in governmental activities and \$104,915.45 in business-type activities. Long-term debt in governmental activities included notes on the Fire Truck and a Refinance Note (Note I). The total notes payable for both governmental and business-type activities were \$548,720.96 of which \$52,372.39 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 \$21.945 million state imposed limit.

Other obligations include \$65,209.23 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

CONCLUSION TO MD&A REPORT

The Town continues to be in sound financial shape. We continue to accomplish capital improvements such as winterizing the Whale Park public restrooms and continue planning for future endeavors. Construction will begin shortly on the new basketball court and pickleball court at Sherman field. The roundabout is complete at Boothbay center and the Route 27 sidewalk project is expected to begin in 2019. Improvements to the footbridge are in the conceptual phase right now. Once that is narrowed down through public meetings, designs, scheduling and cost estimating will take place prior to a public bidding process. The Joint Economic Development Committee delivered results to the Boothbay and Boothbay Harbor Selectmen with the completion of the Camoin "Economic base analysis for strategic master plan." Planning for the third year of Boothbay Lights is underway that runs in conjunction with the Gardens Aglow. Thank you to the Budget Committee and Board of Selectmen for their continuing efforts in reviewing and presenting a well thought out and practical budget at our town meeting again this year.

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, Finance Officer, at The Town of Boothbay Harbor, 11 Howard Street, Boothbay Harbor, Maine 04538.

2018 ANNUAL REPORT

Exhibit A

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF NET POSITION
JUNE 30, 2018 AND 2017

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2018 TOTALS	2017 TOTALS
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	\$ 2,282,660.62	\$ -	\$ 2,282,660.62	\$ 2,211,876.69
Accounts Receivable	24,164.23		24,164.23	14,299.77
Taxes Receivable (Schedule A-8)	9,210.56		9,210.56	12,021.91
Tax Liens (Schedule A-9)	68,973.85		68,973.85	115,027.98
Due From Other Funds		140,481.50	140,481.50	112,311.40
Prepaid Expenses				20,924.00
Investments (Note F)	542,156.75		542,156.75	436,547.52
Total Current Assets	<u>\$ 2,927,166.01</u>	<u>\$ 140,481.50</u>	<u>\$ 3,067,647.51</u>	<u>\$ 2,923,009.27</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE G):				
Land	\$ 1,531,401.00	\$ 249,832.00	\$ 1,781,233.00	\$ 1,781,233.00
Buildings	1,956,460.00	534,176.00	2,490,636.00	2,532,436.00
Improvements	1,350,538.48	601,376.00	1,951,914.48	1,644,216.48
Vehicles	1,363,405.95		1,363,405.95	1,363,405.95
Equipment	843,763.00		843,763.00	832,963.00
Total Property, Plant, and Equipment	<u>\$ 7,045,568.43</u>	<u>\$ 1,385,384.00</u>	<u>\$ 8,430,952.43</u>	<u>\$ 8,154,254.43</u>
Less: Accumulated Depreciation	<u>(3,693,725.00)</u>	<u>(433,049.00)</u>	<u>(4,126,774.00)</u>	<u>(3,906,459.00)</u>
Net Property, Plant, and Equipment	<u>\$ 3,351,843.43</u>	<u>\$ 952,335.00</u>	<u>\$ 4,304,178.43</u>	<u>\$ 4,247,795.43</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	\$ 118,358.95	\$ -	\$ 118,358.95	\$ 195,163.75
Total Assets and Deferred Outflows	<u>\$ 6,397,368.39</u>	<u>\$ 1,092,816.50</u>	<u>\$ 7,490,184.89</u>	<u>\$ 7,365,968.45</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable (Note I)	\$ 42,358.79	\$ 10,013.60	\$ 52,372.39	\$ 77,175.80
Accounts Payable - Trade	4,181.26		4,181.26	3,114.16
Accrued Wages (Note J)	65,209.23		65,209.23	75,989.85
Deferred Tax Revenue (Note O)	48,218.41		48,218.41	7,383.37
Accrued Interest	4,084.03	1,060.23	5,144.26	6,127.61
Due To Other Funds	140,481.50		140,481.50	112,311.40
Total Current Liabilities	<u>\$ 304,533.22</u>	<u>\$ 11,073.83</u>	<u>\$ 315,607.05</u>	<u>\$ 282,102.19</u>
LONG-TERM LIABILITIES:				
Pension Liability	\$ 210,430.00	\$ -	\$ 210,430.00	\$ 348,627.00
Notes Payable - Net of Current Portion (Note I)	401,446.72	94,901.85	496,348.57	548,450.47
Total Long-Term Liabilities	<u>\$ 611,876.72</u>	<u>\$ 94,901.85</u>	<u>\$ 706,778.57</u>	<u>\$ 897,077.47</u>
Total Liabilities	<u>\$ 916,409.94</u>	<u>\$ 105,975.68</u>	<u>\$ 1,022,385.62</u>	<u>\$ 1,179,179.66</u>
DEFERRED INFLOWS OF RESOURCES:				
Related to Pension	\$ 170,762.00	\$ -	\$ 170,762.00	\$ 170,102.00
NET POSITION:				
Net Invested in Capital Assets	\$ 2,908,037.92	\$ 847,419.55	\$ 3,755,457.47	\$ 3,622,169.16
Restricted for:				
Capital Projects	561,347.26		561,347.26	459,952.54
Other Purposes	44,066.52		44,066.52	40,334.06
Unrestricted	1,796,744.75	139,421.27	1,936,166.02	1,894,231.03
Total Net Position	<u>\$ 5,310,196.45</u>	<u>\$ 986,840.82</u>	<u>\$ 6,297,037.27</u>	<u>\$ 6,016,686.79</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 6,397,368.39</u>	<u>\$ 1,092,816.50</u>	<u>\$ 7,490,184.89</u>	<u>\$ 7,365,968.45</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2018 TOTALS
						2017 TOTALS
Primary Government:						
Governmental Activities:						
General Government	\$ 829,764.62	\$ 321,942.89	\$ -	\$ (507,821.73)	\$ (507,821.73)	\$ (473,382.80)
Health, Welfare, and Recreation	767,061.85	30,224.41		(736,837.44)	(736,837.44)	(692,535.77)
Public Works	645,256.86		26,028.00	(619,228.86)	(619,228.86)	(702,668.83)
Community School District	2,721,832.73			(2,721,832.73)	(2,721,832.73)	(2,647,882.00)
Special Assessments	1,130,232.62	8,790.00		(1,121,442.62)	(1,121,442.62)	(1,095,940.31)
Public Safety	1,483,117.77	8,874.50		(1,474,243.27)	(1,474,243.27)	(1,449,242.93)
Interest Expense	18,696.16			(18,696.16)	(18,696.16)	(26,344.84)
Capital Budget						(127,588.25)
Total Governmental Activities	\$ 7,595,962.61	\$ 369,831.80	\$ 26,028.00	\$ (7,200,102.81)	\$ (7,200,102.81)	\$ (7,215,585.73)
Business-Type Activities:						
Fish Pier	53,110.08	57,322.80			4,212.72	2,348.69
Total Primary Government	\$ 7,649,072.69	\$ 427,154.60	\$ 26,028.00	\$ (7,200,102.81)	\$ (7,195,890.09)	\$ (7,213,237.04)
General Revenues:						
Taxes:						
Property Taxes				\$ 6,888,859.94	\$ 6,888,859.94	\$ 6,753,163.65
Homestead and BETE Reimbursement				39,576.00	39,576.00	32,178.00
Excise Taxes				459,656.81	459,656.81	431,895.08
Intergovernmental				45,380.96	45,380.96	42,697.23
Gain on Sale of Assets						2,749.00
Interest and Investment Earnings				42,766.86	42,766.86	54,210.50
Total General Revenues				\$ 7,476,240.57	\$ 7,476,240.57	\$ 7,316,893.46
Changes in Net Position						
Net Position, July 1				\$ 276,137.76	\$ 4,212.72	\$ 280,350.48
Net Position, June 30				5,034,058.69	982,628.10	6,016,686.79
				\$ 5,310,196.45	\$ 986,840.82	\$ 6,016,686.79

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, 2018 AND 2017

	2018	2017
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects	\$ 561,347.26	\$ 459,952.54
Other Purposes (Schedule A-4)	33,960.47	31,714.01
Unrestricted (Schedule A-3)	2,075,266.34	2,100,011.53
Special Revenue	10,106.05	8,620.05
Total Governmental Fund Balances	\$ 2,680,680.12	\$ 2,600,298.13
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.	3,351,843.43	3,263,258.43
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.	118,358.95	195,163.75
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(443,805.51)	(512,563.20)
Compensated absences are accrued when earned, not when paid and are reported in the funds.	(65,209.23)	(75,989.85)
Accrued interest expense for notes payable are not reported in the funds.	(4,084.03)	(4,970.38)
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(210,430.00)	(348,627.00)
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.	53,604.72	87,590.81
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(170,762.00)	(170,102.00)
Net Position of Governmental Activities (Exhibit A)	<u>\$ 5,310,196.45</u>	<u>\$ 5,034,058.69</u>

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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 80,381.99	\$ 86,649.69
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).	88,585.00	(58,372.00)
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	68,757.69	62,295.80
The change in accrual for compensated absences is not recorded in the governmental fund statements.	10,780.62	(2,275.06)
The change in accrual for interest is not recorded in the governmental fund statements.	886.35	1,630.55
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	60,732.20	12,815.07
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.	(33,986.09)	(3,468.45)
Changes in Net Position of Governmental Activities	<u>\$ 276,137.76</u>	<u>\$ 99,275.60</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2018 AND 2017

	GOVERNMENTAL FUND TYPES			2018 TOTALS	2017 TOTALS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE SHELLFISH		
ASSETS:					
Cash (Note B)	\$ 2,263,470.11	\$ 19,190.51	\$ -	\$ 2,282,660.62	\$ 2,211,876.69
Taxes Receivable (Schedule A-8)	9,210.56			9,210.56	12,021.91
Tax Liens (Schedule A-9)	68,973.85			68,973.85	115,027.98
Accounts Receivable	24,164.23			24,164.23	14,299.77
Investments		542,156.75		542,156.75	436,547.52
Due From Other Funds			10,106.05	10,106.05	8,620.05
Prepaid Expenses					20,924.00
Total Assets	<u>\$ 2,365,818.75</u>	<u>\$ 561,347.26</u>	<u>\$ 10,106.05</u>	<u>\$ 2,937,272.06</u>	<u>\$ 2,819,317.92</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 4,181.26	\$ -	\$ -	\$ 4,181.26	\$ 3,114.16
Due To Other Funds	150,587.55			150,587.55	120,931.45
Total Liabilities	<u>\$ 154,768.81</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,768.81</u>	<u>\$ 124,045.61</u>
Deferred Inflows:					
Deferred Tax Revenue (Note D)	<u>\$ 101,823.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,823.13</u>	<u>\$ 94,974.18</u>
Fund Balance:					
Committed for Capital Projects	\$ -	\$ 561,347.26	\$ -	\$ 561,347.26	\$ 459,952.54
Assigned for Other Purposes	33,960.47			33,960.47	31,714.01
Unassigned	2,075,266.34		10,106.05	2,085,372.39	2,108,631.58
Total Fund Balance	<u>\$ 2,109,226.81</u>	<u>\$ 561,347.26</u>	<u>\$ 10,106.05</u>	<u>\$ 2,680,680.12</u>	<u>\$ 2,600,298.13</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 2,365,818.75</u>	<u>\$ 561,347.26</u>	<u>\$ 10,106.05</u>	<u>\$ 2,937,272.06</u>	<u>\$ 2,819,317.92</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR

Exhibit F

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	GOVERNMENTAL FUNDS			2018 TOTALS	2017 TOTALS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE SHELLFISH		
REVENUES:					
State Revenue Sharing	\$ 45,380.96	\$ -	\$ -	\$ 45,380.96	\$ 42,697.23
Homestead Reimbursement	38,970.00			38,970.00	30,762.00
BETE Reimbursement	606.00			606.00	1,416.00
Property Taxes	6,922,846.03			6,922,846.03	6,756,632.10
Excise Tax (Auto and Boat)	459,656.81			459,656.81	431,895.08
General Government	347,970.89			347,970.89	300,883.35
Health, Welfare, and Recreation	1,350.66	22,732.75	6,141.00	30,224.41	45,973.71
Interest and Debt Service	33,013.57	9,753.29		42,766.86	54,210.50
Special Assessments	2,640.00	6,150.00		8,790.00	9,710.00
Public Safety	8,874.50			8,874.50	5,893.49
Total Revenues	<u>\$ 7,861,309.42</u>	<u>\$ 38,636.04</u>	<u>\$ 6,141.00</u>	<u>\$ 7,906,086.46</u>	<u>\$ 7,680,073.46</u>
EXPENDITURES:					
Education	\$ 2,721,832.73	\$ -	\$ -	\$ 2,721,832.73	\$ 2,647,882.00
General Government	857,602.57			857,602.57	722,015.14
Public Works	809,390.27	1,120.92		810,511.19	742,878.27
Public Safety	1,423,804.57	4,916.40		1,428,720.97	1,435,715.68
Health, Welfare, and Recreation	714,867.85	32,000.00	4,655.00	751,522.85	723,053.48
Bayville/Isle of Springs Assessments	94,013.61			94,013.61	88,696.84
Special Assessments - County Tax	982,232.81			982,232.81	966,491.69
Special Assessments - Other	53,986.20			53,986.20	50,461.78
Debt Service	87,453.85			87,453.85	88,640.64
Capital Budget	37,827.69			37,827.69	127,588.25
Total Expenditures	<u>\$ 7,783,012.15</u>	<u>\$ 38,037.32</u>	<u>\$ 4,655.00</u>	<u>\$ 7,825,704.47</u>	<u>\$ 7,593,423.77</u>
Excess of Revenues Over Expenditures	<u>\$ 78,297.27</u>	<u>\$ 598.72</u>	<u>\$ 1,486.00</u>	<u>\$ 80,381.99</u>	<u>\$ 86,649.69</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	\$ 26,704.00	\$ 127,500.00	\$ -	\$ 154,204.00	\$ 82,467.22
Operating Transfers - Out	(127,500.00)	(26,704.00)		(154,204.00)	(82,467.22)
Total Other Financing Sources (Uses)	<u>\$ (100,796.00)</u>	<u>\$ 100,796.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (22,498.73)</u>	<u>\$ 101,394.72</u>	<u>\$ 1,486.00</u>	<u>\$ 80,381.99</u>	<u>\$ 86,649.69</u>
Fund Balance, July 1	2,131,725.54	459,952.54	8,620.05	2,600,298.13	2,513,648.44
Fund Balance, June 30	<u>\$ 2,109,226.81</u>	<u>\$ 561,347.26</u>	<u>\$ 10,106.05</u>	<u>\$ 2,680,680.12</u>	<u>\$ 2,600,298.13</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
REVENUES:		
Rental Income	\$ 49,394.76	\$ 48,986.61
Reimbursement - State of Maine	7,928.04	
	<u>\$ 57,322.80</u>	<u>\$ 48,986.61</u>
EXPENDITURES:		
Interest Expense	\$ 4,159.36	\$ 5,609.16
Depreciation Expense	32,202.00	32,202.00
Licenses and Service Agreements	2,636.29	1,800.74
Repairs and Maintenance	7,682.71	5,157.33
Miscellaneous	6,429.72	1,868.69
Total Expenditures	<u>\$ 53,110.08</u>	<u>\$ 46,637.92</u>
Excess of Revenues Over Expenditures	\$ 4,212.72	\$ 2,348.69
Net Position, July 1	982,628.10	980,279.41
Net Position, June 30	<u><u>\$ 986,840.82</u></u>	<u><u>\$ 982,628.10</u></u>

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 49,394.76	\$ 48,986.61
Receipts from State	7,928.04	
Payments to Suppliers	(16,748.72)	(8,826.76)
Cash Flows Provided by Operating Activities	<u>\$ 40,574.08</u>	<u>\$ 40,159.85</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (4,256.36)	\$ (5,899.54)
Principal Payments on Long-Term Debt	(9,598.56)	(8,422.47)
Funds Held in General Fund	(26,719.16)	(25,837.84)
Cash Flows Used in Capital and Related Financing Activities	<u>\$ (40,574.08)</u>	<u>\$ (40,159.85)</u>
Change in Cash	<u>\$ -</u>	<u>\$ -</u>
Cash Balance, July 1	<u>\$ -</u>	<u>\$ -</u>
Cash Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018

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 Projects Funds:

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

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. 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, 2018

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. 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

c. 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.

d. 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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

5. Financial Statement Amounts (Cont'd)

e. 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.

f. 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.

g. 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.

h. 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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

5. Financial Statement Amounts (Cont'd)

i. 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

During the year ended June 30, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

- a. Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.
- b. Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has reviewed the impact of this Statement and has determined that this statement is not applicable.
- c. Statement No. 77, "Tax Abatement Disclosures". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

6. Implementation of New Accounting Standards

- d. Statement No. 80, "Blending Requirements for Certain Component Units". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has determined the impact of this Statement is not material to the financial statements.
- e. Statement No. 81, "Irrevocable Split-Interest Agreements". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements - in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.
- f. Statement No. 82, "Pension Issues". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to 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 \$2,281,860.62 and the bank balance was \$2,447,571.44. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$2,197,571.44 was collateralized. There were no uninsured bank balances.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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 July 26, 2017 on the assessed value listed as of April 1, 2017 for all real and personal property located in the Town. One half of the total tax was due September 7, 2017 with the balance due March 8, 2018. Interest of 7.0% was charged on delinquent taxes on the unpaid portion of one-half of the tax bill not paid on or before September 8, 2017, and on the entire portion not paid on or before March 9, 2018.

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.

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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE F - INVESTMENTS (CONT'D):

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, 2018:

Investments at Fair Value as of June 30, 2018

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ 8,462.75	\$	\$	\$ 8,462.75
Mutual Funds	533,694.00			533,694.00
Total	<u>\$ 542,156.75</u>	<u>\$</u>	<u>\$</u>	<u>\$ 542,156.75</u>

NOTE G - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2018:

	BALANCE JULY 1, 2017	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2018
General Government:				
Land	\$ 1,531,401.00	\$	\$	\$ 1,531,401.00
Buildings	1,956,460.00			1,956,460.00
Improvements	1,084,640.48	265,898.00		1,350,538.48
Vehicles	1,363,405.95			1,363,405.95
Equipment	832,963.00	21,300.00	(10,500.00)	843,763.00
Total Property, Plant, and Equipment	<u>\$ 6,768,870.43</u>	<u>\$ 287,198.00</u>	<u>\$ (10,500.00)</u>	<u>\$ 7,045,568.43</u>
Accumulated Depreciation	(3,505,612.00)	(198,613.00)	10,500.00	(3,693,725.00)
Net Property, Plant, and Equipment	<u>\$ 3,263,258.43</u>	<u>\$ 88,585.00</u>	<u>\$</u>	<u>\$ 3,351,843.43</u>

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE G - PROPERTY, PLANT, AND EQUIPMENT (CONT'D):

	BALANCE JULY 1, 2017	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2018
Business-Type Activities:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Buildings	534,176.00			534,176.00
Improvements	601,376.00			601,376.00
Total Property, Plant, and Equipment	\$ 1,385,384.00	\$	\$	\$ 1,385,384.00
Accumulated Depreciation	(400,847.00)	(32,202.00)		(433,049.00)
Net Property, Plant, and Equipment	<u>\$ 984,537.00</u>	<u>\$ (32,202.00)</u>	<u>\$</u>	<u>\$ 952,335.00</u>

Depreciation expense for the period totaled \$230,815.00. Of that amount, \$37,863.00 was administration, \$81,040.00 was public works, \$59,255.00 was public safety, \$20,455.00 was health, welfare, and recreation, and \$32,202.00 was for the fish pier.

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	\$ 152,969.00	\$ 165,586.04	\$ (12,617.04)
Finance	\$ 105,367.00	\$ 106,731.60	\$ (1,364.60)
Insurance	\$ 94,000.00	\$ 99,364.34	\$ (5,364.34)
Municipal Buildings and Vehicles	\$ 79,479.00	\$ 82,347.13	\$ (2,868.13)
Town Manager	\$ 116,453.00	\$ 116,876.05	\$ (423.05)
West Harbor Siphon Grant	\$ 14,642.20	\$ 15,241.48	\$ (599.28)
Winter Operations	\$ 93,550.00	\$ 109,166.50	\$ (15,616.50)
Bayville/Isle of Springs	\$ 92,640.00	\$ 96,653.61	\$ (4,013.61)
Community Cable Chanel	\$ 28,029.00	\$ 33,831.20	\$ (5,802.20)
Emergency Management	\$ 14,467.50	\$ 14,518.74	\$ (51.24)
Street Lights	\$ 48,600.00	\$ 50,189.62	\$ (1,589.62)
Revenues:			
State Revenue Sharing	\$ 83,800.00	\$ 45,380.96	\$ (38,419.04)
Miscellaneous Revenue	\$ 40,839.85	\$ 33,231.27	\$ (7,608.58)
Interest	\$ 35,900.00	\$ 33,013.57	\$ (2,886.43)
Public Safety	\$ 3,888.00	\$ 2,500.00	\$ (1,388.00)
Parking Fines	\$ 7,300.00	\$ 4,808.00	\$ (2,492.00)
Public Works	\$ 26,500.00	\$ 26,403.00	\$ (97.00)
Pumpout Boats	\$ 5,773.00	\$ 3,088.76	\$ (2,684.24)
Licenses and Permits	\$ 28,660.00	\$ 24,116.10	\$ (4,543.90)

The overdrafts are the result of expenditures exceeding budgeted amounts and revenues not meeting budgeted figures.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE I - NOTE AND LOANS PAYABLE:

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

	BALANCE JULY 1, 2017	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2018
The First:				
Fire Truck Loan	\$ 26,703.62	\$	\$ 26,703.62	\$
Refinance Loan	598,922.65		50,201.69	548,720.96
	<u>\$ 625,626.27</u>	<u>\$</u>	<u>\$ 76,905.31</u>	<u>\$ 548,720.96</u>

Fire Truck Loan:

This loan is an installment note with principal and interest payments due annually. Interest is fixed at 2.56% with annual principal payments of \$26,666.67 for a term of fifteen years. Loan was paid off September 2017.

Refinance Loan:

This loan is an installment note with forty semi-annual principal and interest payments of \$36,231.50. Interest is fixed at 3.75% 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.

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2019	\$ 52,372.39	\$ 20,090.61	\$ 72,463.00
2020	54,354.77	18,108.23	72,463.00
2021	56,412.19	16,050.81	72,463.00
2022	58,547.47	13,915.53	72,463.00
2023	60,763.59	11,699.41	72,463.00
2024-2028	266,270.55	22,910.49	289,181.04
	<u>\$ 548,720.96</u>	<u>\$ 102,775.08</u>	<u>\$ 651,496.04</u>

NOTE J - COMPENSATED ABSENCES:

As of June 30, 2018, the accrued salaries due for hours worked in the 2018 fiscal year was \$19,815.36, the accrued sick time was \$42,250.04, and the accrued vacation time was \$3,143.82. 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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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 \$5,544,305.00 at December 31, 2017. The Town of Boothbay Harbor's share would be approximately 10.19% of the debt, or approximately \$565,035.00.

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 \$590,311.36 at June 30, 2018. The Town of Boothbay Harbor's share would be 40% of the debt, or approximately \$236,124.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$22,952.52, which was charged as an expense to public safety for \$14,219.41, public works for \$4,476.75, and fish pier for \$4,256.36.

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.maineopers.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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

PLD Plan - Employees are required to contribute 8.0% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2018, was 10.1% of annual payroll for the regular plan. Contributions to the pension plan from the Town were \$27,931.95 for the year ended June 30, 2018.

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, 2017, 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, 2018, the Town reported a liability of \$210,430.00 for its proportionate share of the net pension liability. At June 30, 2018, the Town's proportion of the PLD Plan was 0.065614%.

For the year ended June 30, 2018, the Town recognized pension income of \$60,732.20 for the PLD Plan. At June 30, 2018, 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	\$	\$ 10,109.00
Net difference between projected and actual earnings on pension plan investments	72,520.00	78,307.00
Changes in proportion and differences between Town contributions and proportionate share of contributions		82,346.00
Town contributions subsequent to the measurement date	27,931.95	
Changes in Assumptions	17,907.00	
Total	\$ 118,358.95	\$ 170,762.00

\$27,931.95 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, 2018. 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:

2018	\$ (51,417.00)
2019	\$ (16,003.00)
2020	\$ (1,412.00)
2021	\$ (4,327.00)

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

Actuarial assumptions - The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>
Salary Increases, per year	2.75% to 9.00%
Investment return, per annum, compounded annually	6.875%
Cost of living benefit increases, per annum	2.20%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for Males and Females.

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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount rate - The discount rate used to measure the total pension liability was 6.875% 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 6.875% 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 (5.875% for PLD Plan) or 1 percentage-point higher (7.875% for PLD Plan) than the current rate:

	1% Decrease <u>(5.875%)</u>	Current Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
<u>PLD Plan</u>			
Town's proportionate share of the net pension liability	\$ 422,188.00	\$ 210,430.00	\$ 51,010.00

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the pension plan - None as of June 30, 2018.

Change in Benefit Terms - None

NOTE O - DEFERRED REVENUE:

Deferred Revenue at June 30, 2018 consists of Prepaid 2018 Taxes of \$48,218.41.

NOTE P - SUBSEQUENT EVENTS:

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

TOWN OF BOOTHBAY HARBOR
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
State Revenue Sharing	\$ 83,800.00	\$ 45,380.96
Homestead Reimbursement	38,969.76	38,970.00
BETE Reimbursement	605.91	606.00
Property Taxes	6,891,103.92	6,922,846.03
Excise Tax	411,600.00	459,656.81
General Government	289,404.00	347,970.89
Health, Welfare, and Recreation	13,273.00	1,350.66
Interest	35,900.00	33,013.57
Special Assessments	2,640.00	2,640.00
Public Safety	7,698.00	8,874.50
Total Revenues	<u>\$ 7,774,994.59</u>	<u>\$ 7,861,309.42</u>
EXPENDITURES:		
General Government	\$ 806,988.00	\$ 857,602.57
Health, Welfare, and Recreation	727,171.00	714,867.85
Public Works	833,341.00	809,390.27
Bayville/Isle of Springs	90,000.00	94,013.61
Community School District	2,721,833.00	2,721,832.73
Special Assessments - County Tax	982,233.00	982,232.81
Special Assessments - Miscellaneous	48,184.00	53,986.20
Public Safety	1,477,970.00	1,423,804.57
Debt Service	77,400.00	87,453.85
Capital Budget	110,800.00	37,827.69
Total Expenditures	<u>\$ 7,875,920.00</u>	<u>\$ 7,783,012.15</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (100,925.41)</u>	<u>\$ 78,297.27</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	\$ -	\$ 26,704.00
Operating Transfers - Out	(70,000.00)	(127,500.00)
Total Other Financing Sources (Uses)	<u>\$ (70,000.00)</u>	<u>\$ (100,796.00)</u>
Excess of Expenditures and Other Uses Over Revenues and Other Sources	<u>\$ (170,925.41)</u>	<u>\$ (22,498.73)</u>
Fund Balance, July 1, 2017	2,131,275.54	2,131,725.54
Fund Balance, June 30, 2018	<u><u>\$ 1,960,350.13</u></u>	<u><u>\$ 2,109,226.81</u></u>

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

Cash Balance, July 1, 2017		\$ 2,188,471.67
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	\$ 6,824,188.69	
Prior Year	48,218.41	
Prepaid Taxes	<u>106,153.66</u>	
		\$ 6,978,560.76
Departmental (Schedule A-4)		844,647.17
Revenue Sharing		45,380.96
Homestead Reimbursement		46,112.00
BETE Reimbursement		606.00
Fish Pier Revenue		57,322.80
Shellfish Revenue		6,141.00
Accounts Receivable - Prior Year		1,221.41
Payroll Withholdings		4,181.26
Transfer from Capital Reserves		<u>26,704.00</u>
Total Cash Receipts		<u>8,010,877.36</u>
Total Cash Available		<u>\$ 10,199,349.03</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	\$ 7,769,884.15	
Accounts Payable - Prior Year	3,114.46	
Current Year Accounts Receivables	1,572.61	
Transfer to Capital Reserves	127,500.00	
Fish Pier Expenses	29,152.70	
Shellfish Expenses	<u>4,655.00</u>	
Total Cash Disbursements		<u>7,935,878.92</u>
Cash Balance, June 30, 2018 (Schedule A-6)		<u><u>\$ 2,263,470.11</u></u>

Schedule A-3

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2018

Unappropriated Surplus, July 1, 2017		\$ 2,100,011.53
INCREASE:		
Operating Account Balances Lapsed (Schedule A-4)	\$ 141,268.72	
Decrease in Deferred Tax Revenue	<u>33,986.09</u>	
		175,254.81
DECREASE:		
Appropriated at Town Meeting		200,000.00
Unappropriated Surplus, June 30, 2018		<u><u>\$ 2,075,266.34</u></u>

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2018

	BALANCE FORWARD 7/1/17	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/18
GENERAL GOVERNMENT:										
Administration	\$ -	\$ 152,969.00	\$ -	\$ -	\$ 152,969.00	\$ 164,813.04	\$ 773.00	\$ 165,586.04	\$ (12,617.04)	\$ -
Assessors		44,435.00			44,435.00	39,932.83		39,932.83	4,502.17	
Contracted Services		81,672.00			81,672.00	49,045.75		49,045.75	23,849.65	8,776.60
Supplemental Membership/Flex Account		2,800.00			2,800.00	2,800.00		2,800.00		
Finance		105,367.00			105,367.00	105,739.60	992.00	106,731.60	(1,364.60)	
Insurance		94,000.00			94,000.00	99,364.34		99,364.34	(5,364.34)	
Meetings		12,925.00			12,925.00	11,492.44		11,492.44	1,432.56	
Municipal Buildings and Vehicles		79,479.00			79,479.00	82,347.13		82,347.13	(2,868.13)	
Selectmen		13,817.00			13,817.00	12,599.88		12,599.88	1,217.12	
Economic Development	31,714.01	25,000.00	19,967.81		76,681.82	59,970.26		59,970.26	1,495.00	16,711.56
Town Clerk		78,071.00			78,071.00	75,584.00	992.00	76,576.00	(2,492.00)	
Town Manager		116,453.00			116,453.00	116,103.05	773.00	116,876.05	(423.05)	
	\$ 31,714.01	\$ 806,988.00	\$ 19,967.81	\$ -	\$ 858,669.82	\$ 819,792.32	\$ 3,530.00	\$ 823,322.32	\$ 9,859.34	\$ 25,488.16
GOVERNMENTAL REVENUES:										
Excise Taxes	\$ -	\$ -	\$ 459,656.81	\$ -	\$ 459,656.81	\$ -	\$ 411,600.00	\$ 41,056.81	\$ 48,056.81	
State Revenue Sharing			33,231.27	45,380.96	45,380.96		83,800.00	83,800.00	(38,419.04)	
Miscellaneous Revenue			33,231.27		33,231.27	7,969.85		32,261.42	(7,608.58)	
Code Enforcement			33,393.27		33,393.27		28,400.00	28,400.00	4,993.27	
Interest			33,013.57		33,013.57		35,900.00	35,900.00	(2,886.43)	
Cable TV Fees			33,831.20		33,831.20	3,288.00	28,029.00	28,029.00	5,802.20	
Public Safety		2,500.00			2,500.00		600.00	3,888.00	(1,388.00)	
Parking Fees			103,189.28		103,189.28	1,120.92	97,000.00	98,120.92	5,068.36	
Parking Fines			4,808.00		4,808.00		7,300.00	7,300.00	(2,492.00)	
Public Works		26,403.00			26,403.00		26,500.00	26,500.00	(97.00)	
Harbor Management		48,100.00			48,100.00		46,225.00	46,225.00	1,875.00	
Pumpout Boats				3,088.76	3,088.76		5,773.00	5,773.00	(2,684.24)	
Licenses and Permits			24,116.10		24,116.10	6,660.00		22,000.00	(4,543.90)	
Parks and Recreation			700.00		700.00		480.00	480.00	220.00	
Homestead Reimbursement/BETE Reimbursement			39,576.00		39,576.00		39,575.67	39,575.67	0.33	
West Harbor Siphon Grant			14,642.20		14,642.20	15,241.48		15,241.48	(599.28)	
	\$ -	\$ -	\$ 817,584.70	\$ 88,045.72	\$ 905,630.42	\$ 34,280.25	\$ 866,052.67	\$ 900,332.92	\$ 5,297.50	\$ -
HEALTH, WELFARE, AND RECREATION:										
Ambulance Service	\$ -	\$ 191,497.00	\$ -	\$ -	\$ 191,497.00	\$ 191,496.24	\$ -	\$ 191,496.24	\$ 0.76	\$ -
Boothbay Region Community Resource Council		4,000.00			4,000.00	4,000.00		4,000.00		
Boothbay Region Health and Wellness Foundation		2,500.00			2,500.00	2,500.00		2,500.00		
Shellfish		1,000.00			1,000.00	1,000.00		1,000.00		
District Nurse		23,400.00			23,400.00	23,400.00		23,400.00		
Fireworks		10,000.00			10,000.00	10,000.00		10,000.00		
Harbor Lights Festival		2,500.00			2,500.00	2,500.00		2,500.00		
Memorial Day		500.00			500.00	500.00		500.00		
Memorial Library		50,000.00			50,000.00	50,000.00		50,000.00		
Sanitation		426,774.00			426,774.00	426,774.00		426,774.00		
General Assistance		15,000.00	1,350.66		16,350.66	2,697.61	7,500.00	10,197.61	6,153.05	
	\$ -	\$ 727,171.00	\$ 1,350.66	\$ -	\$ 728,521.66	\$ 714,867.85	\$ 7,500.00	\$ 722,367.85	\$ 6,153.81	\$ -

TOWN OF BOOTHBAY HARBOR
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2018

	BALANCE FORWARD 7/1/17	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/18
PUBLIC WORKS:										
Paving and Construction	\$ -	\$ 260,000.00	\$ -	\$ -	\$ 260,000.00	\$ 253,593.69	\$ -	\$ 253,593.69	\$ 6,406.31	\$ -
Public Works Department		455,252.00			455,252.00	420,409.23	3,530.00	423,939.23	31,312.77	
Restrooms		24,539.00			24,539.00	22,690.85		22,690.85	1,848.15	
Winter Operations		93,550.00			93,550.00	109,166.50		109,166.50	(15,616.50)	
	\$ -	\$ 833,341.00	\$ -	\$ -	\$ 833,341.00	\$ 805,860.27	\$ 3,530.00	\$ 809,390.27	\$ 23,950.73	\$ -
SPECIAL ASSESSMENTS AND ORGANIZATIONS:										
Community School District	\$ -	\$ 2,721,833.00	\$ -	\$ -	\$ 2,721,833.00	\$ 2,721,832.73	\$ -	\$ 2,721,832.73	\$ 0.27	\$ -
County Tax Assessment		982,233.00			982,233.00	982,232.81		982,232.81	0.19	
Overlay, Abatements, and Supplementals		29,074.59		4,157.12	33,231.71		6,401.10	6,401.10	26,830.61	
Bayville/Isle of Springs		90,000.00	2,640.00		92,640.00	94,013.61	2,640.00	96,653.61	(4,013.61)	
Community Cable Channel		28,029.00			28,029.00	33,831.20		33,831.20	(5,802.20)	
Cemetery		15,000.00			15,000.00	15,000.00		15,000.00		
Support Organizations		5,155.00			5,155.00	5,155.00		5,155.00		
	\$ -	\$ 3,871,324.59	\$ 2,640.00	\$ 4,157.12	\$ 3,878,121.71	\$ 3,852,065.35	\$ 9,041.10	\$ 3,861,106.45	\$ 17,015.26	\$ -
PUBLIC SAFETY:										
Animal Control	\$ -	\$ 6,738.00	\$ -	\$ -	\$ 6,738.00	\$ 6,007.76	\$ -	\$ 6,007.76	\$ 730.24	\$ -
Parking Facilities		37,116.00			37,116.00	32,015.76		32,015.76	5,100.24	
Code Enforcement		79,844.00			79,844.00	74,079.89	773.00	74,852.89	4,991.11	
Emergency Management		8,697.00		5,770.50	14,467.50	8,720.74	5,798.00	14,518.74	(51.24)	
Fire Department		77,350.00	1,445.00		78,795.00	75,667.45		75,667.45	3,127.55	
Harbor Management		35,585.00			35,585.00	30,505.00		30,505.00	5,080.00	
Police Department		733,271.00	1,659.00		734,930.00	695,129.98	7,195.00	702,324.98	32,605.02	
Street Lights		48,600.00			48,600.00	50,189.62		50,189.62	(1,589.62)	
Hydrant Rental		450,769.00			450,769.00	445,420.37		445,420.37	5,348.63	
	\$ -	\$ 1,477,970.00	\$ 3,104.00	\$ 5,770.50	\$ 1,486,844.50	\$ 1,417,736.57	\$ 13,766.00	\$ 1,431,502.57	\$ 55,341.93	\$ -
DEBT SERVICE	\$ -	\$ 77,400.00	\$ -	\$ 26,704.00	\$ 104,104.00	\$ 87,453.85	\$ -	\$ 87,453.85	\$ 16,650.15	\$ -
CAPITAL BUDGET:										
Equipment	\$ -	\$ 21,900.00	\$ -	\$ -	\$ 21,900.00	\$ 21,300.00	\$ -	\$ 21,300.00	\$ 600.00	\$ -
Improvements		88,900.00			88,900.00	16,527.69	57,500.00	74,027.69	6,400.00	8,472.31
Reserve Account		70,000.00			70,000.00		70,000.00	70,000.00		
	\$ -	\$ 180,800.00	\$ -	\$ -	\$ 180,800.00	\$ 37,827.69	\$ 127,500.00	\$ 165,327.69	\$ 7,000.00	\$ 8,472.31
	\$ 31,714.01	\$ 7,974,994.59	\$ 844,647.17	\$ 124,677.34	\$ 8,976,033.11	\$ 7,769,884.15	\$ 1,030,919.77	\$ 8,800,803.92	\$ 141,268.72	\$ 33,960.47

TOWN OF BOOTHBAY HARBOR

Schedule A-5

TOWN OF BOOTHBAY HARBOR
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2018

VALUATION:

Real Estate	\$ 596,261,833.92
Personal Property	<u>8,220,966.08</u>

Total	<u><u>\$ 604,482,800.00</u></u>
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ASSESSMENT:

Valuation x Rate (\$604,482,800.00 x .0114)	\$ 6,891,103.92
Supplemental Taxes	<u>4,157.12</u>

\$ 6,895,261.04

COLLECTIONS AND CREDITS:

Cash Collections (99.08% of Assessment)	\$ 6,824,188.69
Abatements	6,401.10
Prepaid Taxes	7,383.37
Taxes to Lien	<u>52,438.93</u>

Total Collections and Credits	<u>6,890,412.09</u>
2017-18 Taxes Receivable, June 30, 2018	<u><u>\$ 4,848.95</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 6,891,103.92
Excise Tax	411,600.00
State Revenue Sharing	83,800.00
Miscellaneous Revenue	28,868.00
Code Enforcement	28,400.00
Interest	26,000.00
Cable TV	28,029.00
Bayville Trash	2,640.00
Parking Fees	97,000.00
Parking Fines	7,300.00
DOT Urban/Rural PGM	26,500.00
BETE Reimbursement	605.91
Harbor Management	51,998.00
Licenses and Permits	22,000.00
Parks and Recreation	480.00
Homestead Reimbursement	38,969.76
Fuel Reimbursement	3,300.00
Municipal/Agent Fees	9,000.00
General Assistance	7,500.00
Liens and Notices	9,900.00
Surplus/Undesignated Fund Balance	<u>200,000.00</u>

\$ 7,974,994.59

REQUIREMENTS:

Appropriations	\$ 6,963,687.00
County Tax	<u>982,233.00</u>

7,945,920.00

OVERLAY

\$ 29,074.59

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF TREASURER'S CASH BALANCE
FOR THE YEAR ENDED JUNE 30, 2018

Cash on Hand		\$	800.00
GENERAL FUND CHECKING ACCOUNT:			
The First			
Balance Per Bank Statement	\$	2,428,380.93	
Deduct: Outstanding Checks		<u>165,710.82</u>	
			<u>2,262,670.11</u>
Cash Balance, June 30, 2018			<u><u>\$ 2,263,470.11</u></u>

STATEMENT OF TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2018

2017-2018	\$	4,848.95
2016-2017		1,871.80
2015-2016		1,092.19
2014-2015		625.66
2013-2014		515.76
2012-2013		132.30
2011-2012		<u>123.90</u>
	\$	<u><u>9,210.56</u></u>

TOWN OF BOOTHBAY HARBOR
TAXES RECEIVABLE
JUNE 30, 2018

Personal Property2017-2018

Abbivie US LLC	\$	4.56	
Andrews, John F., Jr. DMD		566.58	
AT&T Mobility LLC		272.46	
BBH Embroidery, Inc.		323.76	
BPUMO Enterprises LTD		198.36	
Carousel Music Theatre LLC		292.98	
Curtis, Pamela		41.04	
Gleason Fine Art, Inc.		17.10	
Gudroe, Sarah		144.78	
Harborside Center for Wellbeing		31.92	
Harbour Towne Inn, Inc.		173.28	
Hartnett, Carol		7.98	
JMJ Investment Group LLC		153.89	
Maguire, Adam		5.67	
Mainely Scooters LLC		4.56	
May, Romee		6.84	
McLellan, Stacy		86.64	
Oliphant, Nancy J., MD		101.46	
Seawicks Candle Co. LLC		33.06	
Spruce Point Capital LLC		2,345.55	
Timberlake, Leah		36.48	
			\$ 4,848.95

2016-2017

Adams, Gabriel	\$	85.12	
AT&T Mobility LLC		364.00	
BBH Embroidery, Inc.		341.60	
Ebeley, Donna		2.24	
BPUMO Enterprises LTD		15.73	
Feldmann, Michael F. & Hodder, Susan		348.32	
Gudroe, Sarah		78.40	
Harbour Towne Inn, Inc.		7.51	
Mainely Scooters LLC		4.48	
McLellan, Stacy		96.32	
Mr. Caterer, Inc.		109.76	
Pizer, Richard C.		304.64	
Timberlake, Leah		43.68	
Tri Rowe, Inc.		70.00	
			1,871.80

TOWN OF BOOTHBAY HARBOR
TAXES RECEIVABLE
JUNE 30, 2018

Personal Property (Cont'd)2015-2016

Adams, Gabriel	\$ 84.00	
AT&T Mobility LLC	316.96	
Harbor Optical LLC	263.20	
Mr. Caterer, Inc.	5.79	
Pizer, Richard C.	281.12	
Timberlake, Leah	141.12	
		\$ 1,092.19

2014-2015

Battistini, Sharon	\$ 10.90	
Harbor Optical LLC	130.80	
Heads of The Harbor, Inc.	81.75	
Pizer, Richard C.	264.87	
Timberlake Leah	137.34	
		625.66

2013-2014

Battistini, Sharon	\$ 10.95	
Hagerthy, Cama	14.24	
Heads of The Harbor, Inc.	89.79	
Pizer, Richard C.	261.71	
Timberlake, Leah	139.07	
		515.76

2012-2013

Timberlake, Leah		132.30
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2011-2012

Timberlake, Leah		123.90
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	\$ 9,210.56
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TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2018

2017

Abbott, Donald B.	\$	619.02	
Azarian, Margaret Emery		62.10	
Brewer, Dorothy		1,077.59	
Brewer, Marc A.		1,468.32	
Carousel Realty LLC		5,249.70	
Clark, Andrew D. & Katrina C.		1,092.12	
Clark, Andrew D. & Katrina C.		372.78	
Crocker, Allan R.		2,472.66	
Curtis, Osborn Marcus, IV		2,311.92	
Domenech-Cifuentes, Cindy E., Trustee		1,810.32	
Dunculus, Inc.		2,257.20	
Dunculus, Inc.		695.40	
Durfee, Joyce		789.68	
Engert, Bruce C. & Mary-Ellen		3,480.49	
Farrin, Stephanie, PR		775.20	
Garrett, Susan M. & Maxfield, Andrew R., Trust		1,518.48	
Laird, Stacy A.		1,826.28	
McCusker, Mary T.		1,279.08	
Norred, Michael L.		318.06	
Norton, Joseph M.		214.89	
Panaro, Glenn A. & Michelle L.		558.60	
Paquette, Susan M.		1,334.94	
Pitcher, Stephen L. & Martha		731.88	
Pitcher, Stephen L. & Martha		652.08	
Pitcher, Stephen L. & Martha J.		1,574.34	
Plummer, Keith		526.11	
Ross, Jennifer Davis		2,995.40	
Russell, Kim & Joni		1,757.88	
Russell, Kim & Joni		400.14	
Shields, Suzanne L.		1,839.96	
Timberlake, Travis & Leah		1,658.70	
Tupper, Claire		1,947.12	
Vincent, Valarie, Snow, Ann & Durand, Anne F.		3,651.42	
Vosburgh, Sandra Lee Temple		1,469.46	
Williams, Charles T., Heirs		1,469.49	
Williams, Charles T., Heirs		119.70	
Yentsch, Colin & Carlton		60.42	
			\$ 52,438.93

2016

Abbott, Donald B.	\$	58.52
Brewer, Marc A.		659.50
Carousel Realty LLC		89.05
Clark, Andrew & Katrina		1,072.96
Clark, Andrew & Katrina		366.24
Colette & Michael LLC		2,217.60

TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2018

2016 (Cont'd)

Colette & Michael LLC	\$	683.20	
Crooker, Allan		2,354.47	
Curtis, Osborn Marcus, IV		2,302.45	
Farrin, Stephanie, PR		735.29	
Garrett, Susan M. & Andrew Mayfield Trust		1,491.84	
Pinaro, Glen & Michelle L.		275.40	
Pitcher, Stephen L. & Martha		245.36	
Pitcher, Stephen L. & Martha		81.74	
Pitcher, Stephen L. & Martha		188.94	
Russell, Kim & Joni		444.77	
Russell, Kim & Joni		393.12	
Shields, Suzanne		1,807.68	
Tupper, Clarie		949.19	
Williams, Charles T., Heirs		117.60	
		<hr/>	
			\$ 16,534.92
			<hr/>
			\$ 68,973.85
			<hr/>

TOWN OF BOOTHBAY HARBOR

Schedule A-10

TOWN OF BOOTHBAY HARBOR
CAPITAL PROJECTS
JUNE 30, 2018

REVALUATION:		
Balance, July 1, 2017	\$ 131,614.41	
Less: Transfer to Capital Reserve	<u>(131,614.41)</u>	
Balance, June 30, 2018		\$ -
MATCHING FUNDS FOR FUTURE GRANTS:		
Balance, July 1, 2017	\$ 331.43	
Add: Interest	<u>0.50</u>	
Balance, June 30, 2018		331.93
CAPITAL RESERVE:		
Balance, July 1, 2017	\$ 304,940.03	
Add: Interest	9,729.65	
Transfer - In	259,114.41	
Less: Capital Expenditures	(4,916.40)	
Transfers	<u>(26,704.00)</u>	
Balance, June 30, 2018		542,163.69
ESCROW RESERVE:		
Balance, July 1, 2017	\$ 117.21	
Add: Interest	<u>0.17</u>	
Balance, June 30, 2018		117.38
FOOTBRIDGE ENHANCEMENT:		
Balance, July 1, 2017	\$ 9,698.98	
Add: Interest	18.45	
Contributions	6,150.00	
Less: Withdrawal	<u>(1,120.92)</u>	
Balance, June 30, 2018		14,746.51
FULLER ESCROW RESERVE:		
Balance, July 1, 2017	\$ 3,019.48	
Add: Interest	<u>4.52</u>	
Balance, June 30, 2018		3,024.00
COMMUNITY FIREWORKS FUND:		
Balance, July 1, 2017	\$ 10,231.00	
Add: Contributions	22,732.75	
Less: Withdrawals	<u>(32,000.00)</u>	
Balance, June 30, 2018		963.75
Balance, June 30, 2018		<u><u>\$ 561,347.26</u></u>

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)*

	2018**	2017**	2016**	2015**
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 Proportion 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 four years of information available

** The amounts presented for each fiscal year were determined as of the prior year.

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

	2018	2017	2016	2015
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%

* Only four years of information available

Tax Collector's Report

Unpaid Real Estate Taxes as of 4/1/19

55 OAK ST LLC	6,073.76	DOMENECH-CIFUENTES CINDY	1,842.08
ABBOTT DONALD B	314.94	EGG PROPERTIES LLC	7,985.44
ALEXANDER DEVELOPMENT LLC	141.87	EGG PROPERTIES LLC	3,046.16
ALEXANDER DEVELOPMENT LLC	141.87	FARRIN STEPHANIE PR	788.80
ALEXANDER DEVELOPMENT LLC	141.87	FOLGER WILLIAM S	2,237.64
ALEXANDER DEVELOPMENT LLC	141.87	GARRETT SUSAN M & ANDREW	1,545.12
ALEXANDER DEVELOPMENT LLC	141.87	GILES JUNE P	317.84
ALEXANDER DEVELOPMENT LLC	143.04	GLASS FRANCOISE	1,280.64
ALEXANDER DEVELOPMENT LLC	141.87	GLASS FRANCOISE	90.48
ALEXANDER DEVELOPMENT LLC	140.70	GLEASON MARTHA W	10,208.00
ANDREWS JOHN F JR	3,448.68	GLEASON MARTHA W & DENNIS	7,018.00
AZARIAN MARGARET EMERY	1,238.88	GORDON DEBORAH J	4,765.28
BANK OF OKLAHOMA NA & KITE	23,544.52	GUDROE SARAH K	185.60
BEANE JUNE L	637.42	GUZZO DAWN K & GARY	2,027.68
BEGLEY JAMES E & DONNA E	1,664.60	HAGGETT CHARLES E III	987.74
BGN HOLDINGS LLC	1,005.14	HAGGETT MARTHA A	602.62
BGN HOLDINGS LLC	208.80	HOUSE FRANCES SULLIVAN	293.48
BOUFFARD RONALD P	488.07	HOWARD H WYMAN JR	841.00
BRADLEY BRUCE	118.56	HOWARD H WYMAN JR	96.86
BREWER DOROTHY	1,019.64	HOWARD HUGH W JR	149.06
BREWER MARC A	1,494.08	HUNT FRANCIS STUART	1,242.36
BREWER WAYNE A & LUCY A	381.64	HUTCHESON THAD T JR	4,277.50
BUCK JOHN T	360.18	HYSON RONALD	1,193.64
BURNHAM LISA A	934.36	JOBES THEODORE H	527.80
BURNHAM LISA A	1,728.47	JOBES THEODORE H	351.48
BUSSELL BERNI H	1,472.62	JOBES THEODORE H	960.48
CANE CLIFTON & ANNE	1,332.92	JOBES THEODORE H	424.56
CAPOALE ERNEST J & MARY R	1,246.42	JOBES THEODORE H.	2,034.64
CAPOZZI FAMILY LTD	2,565.92	JONES JOANNE P	125.28
CAROUSEL REALTY LLC	5,341.80	JUNIPER POINT VILLAGE ASSOC	199.52
CARTER ARTHUR A	649.60	KATAMA ACQUISITIONS LLC	2,960.32
CARY BARBARA	835.20	KATAMA ACQUISITIONS LLC	1,743.48
CHAPPELLE DONNA R	189.24	KAZAKOS TAKIS A	548.68
CLARK ANDREW D & KATRINA C	1,111.28	KHALSA KAUR SANGAT GURU	896.68
CLARK ANDREW D & KATRINA C	379.32	LAMBROS DIANE T TRUSTEE	1,137.96
COLCORD DONALD W	965.12	LAWLOR JAMES P	926.26
CORREA JILL M	832.88	LITTLE BO PETE'S INC	465.16
CORREA JILL M & ROBERT S JR	1,481.81	M & P REALTY INC	9.44
COURT STREET VENTURES INC	11.33	MACDONALD RICHARD J	750.36
CROCKER ALLAN R	2,516.04	MANSON ELIZABETH J	346.84
CURTIS JEFFREY D	4,752.77	MANSOURIAN MARC A	5,478.10
CURTIS JEFFREY D	4,035.78	MARKEE KENNETH A & JULIE P	193.72
CURTIS JEFFREY D	2,934.80	MARTIN ANNE K	263.28
CURTIS OSBORN MARCUS IV	2,352.48	MAYHEW TRUDENCE A	295.22
DECOSTA MARY C	390.03	MCLELLAN STACY A	378.16
DEPAOLA SUSAN	2,561.28	MORAN MICHAEL T & BARBARA	3,103.00
DEUTSCH STEVEN B	3,419.10	MUCCI NANCY BRIGGS	3,393.00
DILTS FRANCES	2,111.20	NIKLA MARTHA C TRUSTEE	2,908.12
DOBRANSKY DENNIS	249.98	O'BRIEN GERARD	1,856.00
DOMBERT DAVID G	495.32		

PAGE NEAL D	2,504.44
PAQUETTE SUSAN M	1,358.36
PIERCY EBBEN L	823.02
PILGRIM CARLO M	881.10
PINKHAM LYNN A	49.88
PITCHER STEPHEN L & MARTHA	744.72
PITCHER STEPHEN L & MARTHA	1,601.96
PLUMMER KEITH	1,070.68
RACY BARBARA T & ALI JIHAD	2,722.52
REED EDGAR II & HOLLY	432.68
REED EDGAR III	634.52
REED OMER W & CONSTANCE	1,448.84
REYNOLDS STEVEN S	336.40
RICHAVEN REV TRUST	3,068.20
RILEY EDWARD D	1,571.22
RIZZO PAUL F	1,477.84
ROSS VICTORIA C	726.16
RUBIO KRISTINA G	2,055.52
RUSSELL KIM & JONI	1,788.72
RUSSELL KIM & JONI	407.16
SETZ MARLA J	1,431.44
SHEER STACY	812.00
SHEPHERD JAMES BRIAN	632.20
SHIELDS SUZANNE L	1,872.24
SIMMONS HAROLD W II	932.06
SMITH ZACHARY SCOTT	977.59
SNOWMAN EVELYN L	1,085.18
STARKEY EDWARD A	785.32
TAPLIN GLORIA ANN	319.00
TAPLIN GLORIA/ KAPLAN FRED	48.72
TIMBERLAKE TRAVIS & LEAH	1,687.80
TOWNSEND TERESA	515.50
TUPPER CLAIRE	1,981.28
VINCENT VALERIE ANN SNOW	1,379.82
VINCENT VALERIE ANN SNOW	3,715.48
VOSBURGH SANDRA LEE	1,495.24
VOSE PAUL	394.40
VOSE CHARLES A JR	853.18
WALSH WILLIAM N JR & ELAINE	619.44
WILLIAMS CHARLES T HEIRS	1,962.72
WILLIAMS CHARLES T HEIRS	121.80
WITT LUCINDA M - TRUSTEE	1,334.00
WITT LUCINDA M - TRUSTEE	1,967.94
WOOD RICHARD A	40.02
WOOSTER LORI	80.04
YENTSCH COLIN C & CARLTON	61.48
YENTSCH COLIN C & SARA W	1,431.44

2017 Tax Liens

BREWER MARC A	1,468.32
CAROUSEL REALTY LLC	5,249.70
CLARK ANDREW D & KATRINA C	1,092.12
CLARK ANDREW D & KATRINA C	372.78
CROCKER ALLAN R	2,472.66
CURTIS OSBORN MARCUS IV	2,311.92
DOMENECH-CIFUENTES CINDY E	1,810.32
FARRIN STEPHANIE PR	775.20
GARRETT S & MAXFIELD A TRUST	1,518.48
PAQUETTE SUSAN M	1,334.94
PITCHER STEPHEN L & MARTHA	731.88
PITCHER STEPHEN L & MARTHA J	1,574.34
PLUMMER KEITH	526.11
ROSS JENNIFER DAVIS	2,995.40
RUSSELL KIM & JONI	1,757.88
RUSSELL KIM & JONI	400.14
SHIELDS SUZANNE L	1,839.96
TIMBERLAKE TRAVIS & LEAH	1,658.70
TUPPER CLAIRE	1,947.12
WILLIAMS CHARLES T HEIRS	1,469.49
WILLIAMS CHARLES T HEIRS	119.70

2018 Unpaid Personal Property Taxes as of 4/1/19

ANDREWS JOHN F JR DMD	566.08
AT&T MOBILITY LLC	346.84
BBH EMBROIDERY INC	327.12
BPUMO ENTERPRISES LTD	171.68
CALYPSO INC	24.36
CAROUSEL MUSIC THEATRE LLC	283.04
CURTIS PAMELA	39.44
DMX LLC	1.16
GIMBELS OF MAINE INC	45.24
GIMBELS OF MAINE INC	18.56
GIMBELS OF MAINE INC	46.40
GUDROE SARAH	55.68
HEADS OF THE HARBOR INC	59.16
JMJ INVESTMENT GROUP LLC	298.12
MAGUIRE ADAM	11.60
McLELLAN STACY	83.52
MYSTIC MERMAID	517.36
SAVAGE HEATHER	49.88
SEAWICKS CANDLE CO LLC	32.48
SHERMANS BOOKS & STATIONARY INC	34.80
SHERMANS BOOKS & STATIONARY INC	233.16
SHIPYARD IN BOOTHBAY HARBOR LLC	983.68
SPRUCE POINT CAPITAL LLC	4,511.24
SPURGIN ROBERT L & VIRGINIA M	11.60
TIMBERLAKE LEAH	34.80

2017 Unpaid Personal Property Taxes

ABBVIE US LLC	4.56
ANDREWS JOHN D JR DMD	566.58
AT&T MOBILITY LLC	272.46
BBH EMBROIDERY INC	323.76
BPUMO ENTERPRISES LTD	198.36
CAROUSEL MUSIC THEATRE LLC	292.98
CURTIS PAMELA	41.04
GUDROE SARAH	144.78
HARTNETT CAROL	7.98
JMJ INVESTMENT GROUP LLC	153.89
MAINELY SCOOTERS LLC	4.56
MAY ROMEE	6.84
MCLELLAN STACY	86.64
OLIPHANT NANCY J MD	101.46
TIMBERLAKE LEAH	36.48

2016 Unpaid Personal Property Taxes

ADAMS GABRIEL	85.12
AT&T MOBILITY LLC	364.00
BBH EMBROIDERY INC	341.60
BEGLEY DONNA	2.24
BPUMO ENTERPRISES LTD	15.73
FELDMANN MICHAEL & HODDER SUE	348.32
GUDROE SARAH	78.40
MAINELY SCOOTERS LLC	4.48
MCLELLAN STACY	96.32
PIZER RICHARD C	304.64
TIMBERLAKE LEAH	43.68
TRI ROWE INC	70.00

2015 Unpaid Personal Property Taxes

ADAMS GABRIEL	84.00
AT&T MOBILITY LLC	316.96
HARBOR OPTICAL LLC	263.20
PIZER RICHARD C	281.12
TIMBERLAKE LEAH	141.12

2014 Unpaid Personal Property Taxes

BATTISTINI SHARON	10.90
HARBOR OPTICAL LLC	130.80
HEADS OF THE HARBOR INC	81.75
PIZER RICHARD C	264.87
TIMBERLAKE LEAH	137.34

2013 Unpaid Personal Property Taxes

BATTISTINI SHARON	10.95
HAGERTHY CAMA	14.24
HEADS OF THE HARBOR INC	89.79
PIZER RICHARD C	261.71
TIMBERLAKE LEAH	139.07

2012 Unpaid Personal Property Taxes

TIMBERLAKE LEAH	132.30
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2011 Unpaid Personal Property Taxes

TIMBERLAKE LEAH	123.90
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Assessor's Report

VALUATION

Real Estate			
Land	\$356,934,200.00		
Buildings	<u>239,314,500.00</u>	\$596,248,700.00	
Personal Property		<u>8,234,100.00</u>	\$604,482,800.00
Homestead Exemption Value			<u>6,836,800.00</u>
		TOTAL VALUE	\$611,319,600.00

ASSESSMENT

Valuation X Rate = 6,969,043.44
 Homestead Exemption Reimbursement = \$38,969.76

COMPUTATION OF COMMITMENT

Town Appropriation	\$4,241,854.00	
County Tax	982,233.00	
C.S.D.	2,721,833.00	
Overlay	<u>29,074.59</u>	
		\$7,974,994.59
LESS:		
Revenues	\$1,002,415.00	
Revenue Sharing	41,900.00	
Homestead Exemption	38,969.76	
BETE Reimbursement	<u>605.91</u>	
		\$1,083,890.67
2017 TAX COMMITMENT		\$6,891,103.92



Assessor, Rob Duplisea

Taxpayer List 2018-2019

Owner	Second Owner	Location	Map Lot	Original
24 FULLERTON STREET LLC		24 FULLERTON STREET	019-103	1,909.36
29 MCKOWN STREET LLC	TOM MYETTE	29 MCKOWN STREET UNIT 1	015-092-001	1,503.36
29 MCKOWN STREET LLC	TOM MYETTE	29 MCKOWN STREET UNIT 2	015-092-002	1,401.28
29 MCKOWN STREET LLC	TOM MYETTE	29 MCKOWN STREET UNIT 3	015-092-003	1,197.12
34 MCKOWN ST LLC	C/O STEPHEN M RUBICAM	34 MCKOWN STREET	015-076	3,027.60
35 UNION ST LLC	MINERICH THOMAS S	35 UNION STREET	020-067	2,367.56
43 CROOKED PINE LLC		43 CROOKED PINE ROAD	011-046	1,658.80
5 STARRS REALTY LLC		32 SCHOOL STREET	020-141	1,212.20
55 OAK ST LLC		55 OAK STREET	020-108	6,073.76
71 CAMPBELL ST LLC		71 CAMPBELL STREET	020-018-A	1,597.32
8 WHARF STREET LLC		19 BY-WAY	015-001	7,037.72
8 WHARF STREET, LLC,		8 WHARF STREET	015-115	3,599.48
A R TANDY JR REVOCABLE TRUST	SALLY J KELLEY	40 EATON ROAD	025-022-A	18,113.40
ABATE FRANK J &	BIRDSONG-ABATE HELEN	88 BAYVILLE ROAD	024-015	733.12
ABATE ROBERT R & ELAINE C	C/O WILLIAM GEORGE	133 ATLANTIC AVENUE #31A	010-032-031A	1,977.80
ABBE BENJAMIN O	ABBE HANNAH E	180 MCKOWN POINT ROAD	009-009-1	4,767.60
ABBOTT DEREK ARDENE		72 BACK NARROWS ROAD	031-020	578.84
ABBOTT DONALD B		HERON COVE ROAD	026-022-G	629.88
ABBOTT HENRY E & CAROL P		254 OCEAN POINT ROAD	031-026-A	577.68
ABBOTT RONALD F & LAUREL		233 OCEAN POINT ROAD	031-028	845.64
ABRAHAMSEN MAGNE K	ABRAHAMSEN MARTHA	10 BEACH PATH ROAD	007-007-003	212.28
ADDIS CHRISTOPHER T & LISA A		12 BIRCH ROAD	011-071	4,559.96
ADOLFFSON RALF AKA	ULLA ANN-BRITT	33 FACTORY COVE ROAD	005-024	10,716.08
AE CERAMICS LLC		93 TOWNSEND AVE		111.36
AESCHLIMAN LEA H		ISLE OF SPRINGS	027-001-053	1,037.04
*AGAMAN SUSAN L		38 EASTERN AVENUE	022-046	1,392.00
AGOSTINE SHARON E	WILLS MORRIS C	136 ATLANTIC AVENUE	010-042-A	2,500.96
ALAN W FISHER TRUST NO 1		34 CROOKED PINE ROAD	011-037	1,721.44
ALBANESE WILLIAM M	ALBANESE REGINA M	77 MONTGOMERY ROAD	030-002-011	408.32
ALBAUM JILL M & RICHARD		27 VIRGINIA STREET	031-036-B	2,695.84
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-B	280.72
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-E	280.72
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-F	283.04
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-G	280.72
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-H	278.40
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-D	280.72
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-C	280.72
ALLEN BRUCE H; THAYER NANCY A	ALLEN JR ERIK H	CREST AVENUE	006-002-J	58.00
ALLEN BRUCE H; THAYER NANCY A	ALLEN JR ERIK H	7 ROSS LANE	006-002	1,216.84
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	CREST AVENUE	006-001	247.08

Owner	Second Owner	Location	Map Lot	Original
ALLEN BRUCE H; NANCY L THAYER	ERIK H ALLEN JR	OLD STONEWALL ROAD	006-002-G	495.32
ALLEN MARK E	STEWART GARRY L	28 ATLANTIC AVENUE	016-037	1,965.04
ALLEN LESLEY D	WENTWORTH CAROL E	28 WEST STREET	019-017	3,022.96
ALYSSA D CAMERON 2007 TRUST	CAMERON JOHN D & ALYSSA D	28 ROCK ROAD	009-012	9,480.68
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-004	429.20
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-003	564.92
AMERIGAS PROPANE LP				1.16
AMES ROBERT & SHARON	MACHON-AMES SHARON	PATTON LANE	029-040-L	1,448.84
ANAGNOST ALLAN J	MURPHY-ANAGNOST LINDA	30 WARREN LANE	026-033-H	1,310.80
ANDERSON JUDITH R		24 POWDER HILL FARMS ROAD	025-014-B-0	3,691.12
ANDERSON KENNETH C & LINDA W		184 CREST AVENUE	007-005	2,506.76
ANDERSON WILL C & JULIANA C		LAKEVIEW ROAD	026-018	73.08
ANDERSON WILL C & JULIANA C		111 LAKEVIEW ROAD	026-017	1,794.52
ANDREWS CAROLINE A; CHARLES S	ANDREWS CATHARINE H	165 MCKOWN POINT ROAD	009-028	2,094.96
ANDREWS CAROLINE A; CHARLES S	ANDREWS CATHARINE H	165 MCKOWN POINT ROAD	009-029	8,662.88
ANDREWS DANIEL		WALL POINT ROAD	021-013-A	283.04
ANDREWS DANIEL & EVELYN		3 APPALACHEE ROAD	021-004	1,229.60
ANDREWS JOHN F JR		228 MIDDLE ROAD	029-033	3,448.68
ANDREWS JOHN F JR & LISA T		5 BAY STREET	016-115	2,460.36
ANDREWS JOHN F JR DMD		228 MIDDLE ROAD		566.08
ANDREWS LAWRENCE E & DEBRA H		OFF LAKESIDE DRIVE	029-021-D	127.60
ANDREWS MALCOLM		183 LOBSTER COVE ROAD	021-019	1,494.08
ANDREWS WILLIAM S & HEATHER		20 WEST STREET	019-016	2,901.16
ANGEL JACK DELANO & SARA T		25 BAYBERRY ROAD	011-009-K	958.16
ANGELONE MARY S; TAYLOR JESSICA	FREDETTE JENNY	26 WARREN LANE	026-033-F	1,717.96
ANNE P BUTLER REVOCABLE TRUST	BUTLER ANNE P & WILLIAM S	24 WILLIAMS STREET	018-040	2,036.96
ANNENBERG MARCIA		130 MIDDLE ROAD	029-041-003	1,354.88
ANTHONY VAUGHAN C & JOANNE A		OFF SAMOSET ROAD	029-007	276.08
ANTHONY VAUGHN C & JOANNE A		OFF SAMOSET ROAD	029-007-A	334.08
APOLLONIO SPENCER & ANNMARIE		43 EASTERN AVENUE	022-054	1,564.84
APOLLONIO TAYLOR		23 LAKESIDE DRIVE	029-028	1,810.76
APPALACHEE VILLAGE ASSOCIATION		APPALACHEE ROAD	021-044	438.48
AREY CATHERINE G		18 WARREN LANE	026-033-D	1,461.60
ARLENE G MCINTOSH TRUST		2 HARBOR ISLAND	015-118-002	3,097.20
*ARMENDARIS JOYCE S		11 WEST STREET	019-127	1,417.52
ARNOLD GARY L & RITA E		18 WAWENOCK TRAIL	026-007	3,080.96
ARSENAULT JOHN N & LAURA M		57 SCHOOL STREET	022-060	1,617.04
ASHER PAULA J		29 OAK STREET	019-143	2,185.44
ASLAN & ASSOCIATES LLC		61 BARROWS ROAD	017-033	4,795.44

Owner	Second Owner	Location	Map Lot	Original
ASPLUNDH EDWARD & GWENDOLYN		79 APPALACHEE ROAD	021-071	5,119.08
ASPLUNDH EDWARD & GWENDOLYN		83 APPALACHEE ROAD	021-069	4,025.20
ASPLUNDH EDWARD & GWENDOLYN		81 APPALACHEE ROAD	021-071-A	5,842.92
ASPLUNDH EDWARD & GWENDOLYN		87 APPALACHEE ROAD	021-068	4,133.08
AT&T MOBILITY LLC		45 SUMMIT		346.84
ATKINSON SCOTT E		21 POOLER ROAD	004-001-A	3,492.76
ATKINSON SCOTT & SYDNEY		23 POOLER ROAD	004-001	9,861.16
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-009	382.80
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-010	319.00
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-011	329.44
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-008	1,852.52
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-005	302.76
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-012	480.24
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-004	338.72
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-006	313.20
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-001	298.12
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-013	396.72
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-002	338.72
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-007	381.64
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-003	323.64
AUDIN CURTIS H	AUDIN GUELZOW JANIS	OFF SUNSET ROAD	010-059	121.80
AUDIN CURTIS H	AUDIN GUELZOW JANIS	54 SUNSET ROAD	010-064	1,055.60
AZARIAN MARGARET EMERY		45 SUNSET ROAD	010-003	1,238.88
BABCOCK KATHERINE P & L KENT		29 CROOKED PINE ROAD	011-052	1,644.88
BAGONZI ELIZABETH SUTTON	SUTTON COLLINS JOY	40 VIRGINIA STREET	024-050	3,758.40
BAKER DONALD & BARBARA SANDS		42 CAMPBELL STREET	020-031	1,433.76
BALLS ANN K	BALLS VINCENT MATTHEW	LAKEVIEW ROAD	018-064-A	1,556.72
BALMY DAY CRUISES		38 MCKOWN STREET	015-079	814.32
BALMY DAYS-MARANBO II INC		5 EAMES ROAD		15.08
BALOG SHELIA A		9 MOUNTAIN VIEW ROAD	029-006-C	1,470.88
BALSDON ELIZABETH C		41 WILLIAMS STREET	018-001	815.48
BALSDON RUTH S		10 HUTCHINSON DRIVE	029-040-C	1,352.56
BANK OF OKLAHOMA NA	KITE JR JAMES B	122 MCKOWN POINT ROAD	009-001	23,544.52
BARKER BENJAMIN L		33 MOUNTAIN VIEW ROAD	029-006-G	1,584.56
BARKER GARY T		147 TOWNSEND AVENUE	022-022	4,222.40
BARNES ARTHUR P & HELENE S	THE BARNES REVOCABLE TRUST	34 JUNIPER POINT ROAD	004-015	5,905.56
BARNHURST KEVIN J	BARNHURST DONNA A	160 WESTERN AVENUE #3B	014-020-003	2,974.24
BARR PAUL T & ILENE A		62 WALL POINT ROAD	017-014	3,567.00
BARRETT MARY E		36 JUNIPER POINT ROAD	004-017	4,804.72
BARRETT MIRANDA		7 STONEHEDGE DRIVE	022-007-A	1,361.84

Owner	Second Owner	Location	Map Lot	Original
BARRIAULT AMY L		44 BAY STREET	016-075	1,208.72
BARRS CHARLES S JR & KATHLEEN		19 CROOKED PINE ROAD	011-054-A	4,601.72
BARRY BRUCE & VIVIAN		POWDER HILL FARMS ROAD	025-014-B-03	2,111.20
BARTER ALFRED A		21 KENNEY FIELD DRIVE	020-185	1,240.04
BARTER ALFRED A		KENNEY FIELD DRIVE	020-186	104.40
BARTER ALLEN J & KATHRYN T		45 REED ROAD	026-021	1,021.96
BARTER CALVIN W & SALLY P		47 LAKESIDE DRIVE	029-026	690.20
BARTER DONALD S; ARNOLD GARY L		WAWENOCK TRAIL	026-008-A	20.88
BARTER GAIL P	VANACORE THOMAS R	69 MIDDLE ROAD	026-033-002	1,360.68
BARTER GARY R	HUTCHINS JOHN R	106 OCEAN POINT ROAD	031-007	3,927.76
BARTER GREGORY W & LUCY H	BARTER AARON T	102 KENNEY FIELD DRIVE	022-050	1,459.28
BARTER HOUSE LLC		15 EAMES ROAD	015-026-001	6,298.80
BARTER HOUSE LLC		EAMES ROAD	015-025	277.24
BARTER JAMES	BARTER KEVIN	260 OCEAN POINT ROAD	031-034	1,548.60
BARTER KEVIN L		24 SCHOOL STREET	020-139	1,038.20
BARTER M ROBERT	C/O MERRILL E BARTER	11 ATLANTIC AVENUE	020-054	4,898.68
BARTER MICHAEL A	SOLER KIMBERLY R	6 WILDER LANE	025-001-B	1,683.16
*BARTER MILES N & SHARON		20 SEA STREET	015-050	1,666.92
BARTER SANDRA L		21 HUTCHINSON DRIVE	029-040-F	1,033.56
BARTLES MICHAEL L	BARTLES HARLEY R	437 LAKESIDE DRIVE	013-009	2,166.88
BARTLETT HILARY E		53 LAKESIDE DRIVE	029-021	1,677.36
BARTON ALEXANDRA; SARAH; LISA	BARTON WILLIAM F	MASSACHUSETTS ROAD	004-032	2,553.16
BARTON FREDERICK D	LUNNEY KATHRYN R	58 MASSACHUSETTS ROAD	004-038	7,298.72
BARTON ROBERT BRADFORD		46 JUNIPER POINT ROAD	004-020	5,504.20
BARTON WILLIAM E	WILLIAM BARTON REV TRUST 7/96	28 MASSACHUSETTS ROAD	004-033	3,948.64
BARTON WILLIAM E	WILLIAM BARTON REV TRUST 7/96	50 MASSACHUSETTS ROAD	004-025	11,337.84
BASS JOHN R II TRUSTEE		24 POOLER ROAD	004-063	13,595.20
BATAKIS MARY T		LAKESIDE DRIVE	029-008	256.36
BATH SAVINGS INSTITUTION		TODD AVENUE	015-096	11,349.44
BATH SAVINGS INSTITUTION		TODD AVENUE		719.20
BATTIT SUZANNE		9 HIGH STREET	016-050	2,487.04
BAYBERRY HOUSE INC		106 TOWNSEND AVENUE		321.32
BAYBERRY HOUSE LLC		106 TOWNSEND AVENUE	020-104	4,113.36
BAYVILLE INN INC		ROBERTS CIRCLE	024-021	4,946.24
BAZINET SUZANNE C	BAZINET RONALD	60 NAHANADA ROAD	011-063-A	1,168.12
BAZINET SUZANNE C	BAZINET RONALD	62 NAHANADA ROAD	011-063-B	1,095.04
BBH EMBROIDERY INC		45 COMMERCIAL STREET		327.12
BBH MONTGOMERY ROAD LLC		15 MONTGOMERY ROAD	022-043	2,366.40
BBH REALTY LLC		COMMERCIAL STREET	015-072	7,651.36
BBH REALTY LLC		COMMERCIAL STREET		92.80
BBH VACATION RENTALS LLC	C/O JAMES BARROWS	86 LAKEVIEW ROAD	018-065	3,457.96

Owner	Second Owner	Location	Map Lot	Original
BEACH COVE HOTEL & RESORT		48 LAKEVIEW ROAD		300.44
BEACH CREST LLC		CREST AVENUE	007-008-B	1,508.00
BEACH POINT LLC		38 BEACH ROAD	007-008-C	8,161.76
BEAL TED M & KAREN L		166 COMMERCIAL STREET	015-030	3,679.52
BEALE DANIEL	MAVRIS PAUL D	10 CRANBERRY ROAD	011-006	1,980.12
BEALS DAVID A & VIRGINIA A	BEALS FAMILY VACATION HM TRST	CAROUSEL CONDOMINIUMS	010-032-081B	2,039.28
BEAN DAVID A		53 ROADS END		23.20
BEAN DAVID A & KATHRYN A		53 ROADS END	010-020	12,186.96
BEAN LAURIE L		61 ROADS END	010-019	3,382.56
BEAN THOMAS R & VIVIAN E	BEAN JOINT REVOC TRUST	OFF CREST AVENUE	010-068	121.80
BEAN THOMAS R & VIVIAN E	BEAN JOINT REVOC TRUST	109 CREST AVENUE	010-067	1,151.88
*BEANE GLADYS D		290 LAKESIDE DRIVE	025-007-ON	68.44
BEANE GLADYS;BLACKMAN GARY	BLACKMAN ROB & LEON; CLARK P	282 LAKESIDE DRIVE	025-007	519.68
BEANE JUNE L		19 HERON COVE ROAD	026-022-E	1,274.84
BEAUCHEMIN FAMILY REV LIV TRUST	BEAUCHEMIN ALFRED & GEORGIA	152 ATLANTIC AVENUE	010-047	1,872.24
BECKMAN HERBERT D & PATRICIA		WEST HARBOR POND CONDO	014-039-004C	2,837.36
BEES ABIGAIL M & JONATHAN D		8 PINKHAM COVE ROAD	005-005	8,840.36
BEGLEY JAMES E & DONNA E		19 UNION COURT	020-157	1,664.60
BELIASOV JANICE C		WEST HARBOR POND CONDO	014-039-005A	2,279.40
BELL VICTORIA A & SUMNER A		41 HIGHLAND PARK ROAD	023-011	503.44
BENARDETE DIEGO		8 HILLCROFT ROAD	020-010	1,346.76
BENEDICT ANDREW		36 LAKEVIEW ROAD	018-054	1,243.52
BENEDICT PETER B & JAN R		41 MCKOWN STREET	015-089	2,780.52
BENICA ARTHUR G & SHERRY L		43 UNION STREET UNIT #3	020-063-003	1,025.44
BENNER DAVID R & EMMA P		49 KENNEY FIELD DRIVE	022-086	1,743.48
BENNER PAULA J		39 UNION STREET UNIT 2	020-065-002	2,078.72
BENNETT ELIZABETH F	F BENNETT LIV TRUST	10 CAMPBELL STREET	016-048	1,506.84
BENOIT ANDRE EUGENE JR		227 SAMOSET ROAD	028-011-A	4,702.64
BENOIT KENNETH J JR & PATRICIA		12 FACTORY COVE ROAD	005-019	12,548.88
BERGER STEVEN		18 GILEAD STREET	020-131	2,014.92
BERGERON JACQUELINE		100 TOWNSEND AVENUE #4	020-102-004	1,313.12
BERGQUIST FAMILY REVOC TRUST	BERGQUIST FRED E & CAROL A	9 UNION COURT	020-159	1,699.40
*BERNATH HELENA C		21 VILLAGE COURT #7	019-042-A-007	3,288.60
BERRILL MICHAEL & DEBORAH		OFF BARROWS ROAD	017-026	52.20
BERRILL MICHAEL & DEBORAH		100 WALL POINT ROAD	017-019	4,751.36
BERRY THOMAS A		23 OAK STREET	019-145	5,165.48
BERRY THOMAS A ESQ		23 OAK STREET		120.64
BERTIN CHRISTOPHER & CATHERINE			028-008-C	1,002.24
BEST LISA N		25 HARBOR HEIGHTS ROAD	016-130	2,009.12
BEST LISA N		56 CAMPBELL STREET	020-034-A	806.20

Owner	Second Owner	Location	Map Lot	Original
BEVERIDGE JOHN W & ANDREA		86 OLD STONEWALL ROAD	006-002-N	1,313.12
BEVERIDGE JOHN W & ANDREA		OLD STONEWALL ROAD	006-002-Q	264.48
BGN HOLDINGS LLC	7 WESTERN AVE TRUST	7 WESTERN AVENUE	018-014	2,010.28
BGN HOLDINGS LLC	7 WESTERN AVE TRUST	WESTERN AVENUE	018-021	208.80
BIGOS KELLIE		228 ATLANTIC AVENUE	006-026	1,151.88
BILLARD PHILIP W		62 TOWNSEND AVENUE	020-094	3,049.64
BILLIG MICHAEL D & ELIZABETH J		260 SAMOSET ROAD	028-004	8,078.24
BILLIS MITCHELL J		8 FULLERTON STREET	019-125	1,525.40
BIRD LESLIE JEAN		55 EASTERN AVENUE	022-052	1,677.36
BISCHOFF NANCY G		30 PENNINGTON LANE	029-034-C	331.76
BISCHOFF ROY R & NANCY G		32 PENNINGTON LANE	029-034-D	2,185.44
BISSELL SONIA L		39 ROADS END	010-024	7,536.52
BISTRO LLC		12 BY WAY		338.72
BLACKMAN BETH A		7 PATTON LANE	029-040-M	1,559.04
*BLACKMAN CHARLES E		93 EASTERN AVENUE	023-022	432.68
BLAKE GARY I & NEIL F		1 BY-WAY	015-004	28,507.00
BLAKE RONALD L	C/O SCOTT BLAKE	24 OLD ICE HOUSE ROAD	014-025	3,526.40
BLAKE SCOTT S	RETENMAIER ELIZABETH A	11 OLD ICE HOUSE ROAD	014-026	1,347.92
BLAKE'S BOATYARD INC		118 MCKOWN POINT ROAD		407.16
BLAKESLEE MERRITT R & MARTHA A		226 LAKESIDE DRIVE	029-001-002	5,824.36
BLAKESLEY ROBERT G & ALINA C		94 BAYVILLE ROAD	024-018	2,068.28
BLAMEY BEVERLY T & JEROME L		9 SEA STREET	019-020	2,256.20
BLANCHARD BARBARA A	HANSEN DEBORAH	42 WILLIAMS STREET	018-039	1,229.60
BLANCHARD BARBARA A	HANSEN DEBORAH	34 WILLIAMS STREET	018-039-ON	676.28
BLANE DIANNE M	HABEL DOROTHY M	93 APPALACHEE ROAD	021-066	5,715.32
BLINKHORN ANN L	KESTING RODERICK E	16 MOUNTAIN VIEW ROAD	029-006-D	2,013.76
BLINKHORN ANN L	KESTING RODERICK E	LAKESIDE DRIVE	029-006-B	99.76
BLOIS ELLEN M		24 EASTERN AVENUE	022-029	1,743.48
BLUEWATER INC		MIDDLE ROAD	030-040-041	609.00
BLUEWATERVISTA LLC		8 ROBERTS CIRCLE	024-019	1,746.96
BOGART FAMILY LLC		ISLE OF SPRINGS	027-001-226	788.80
BOGGS BLANCHE D		36 SEA STREET	015-054	1,643.72
BOGGS DAVID H & BLANCHE D		15 BAYBERRY ROAD	011-009-N	729.64
BOHEMOND CORP		133 ATLANTIC AVENUE #91B	010-032-091B	2,039.28
BOHEMOND CORPORATION		133 ATLANTIC AVENUE #91A	010-032-091A	2,337.40
BOND CHRISTOPHER		65 MCKOWN STREET	015-088	2,570.56
BONGIORNO WAYNE J	GUARDIAN PROPERTY ASSET MNG	111 EASTERN AVENUE	031-004	1,093.88
BOORD DRUMMOND R		269 WESTERN AVENUE	008-001	4,325.64
BOORD MARIA C				11.60
BOOTHBAY HARBOR ARTISANS INC		2 WHARF STREET		25.52

Owner	Second Owner	Location	Map Lot	Original
BOOTHBAY HARBOR FRAMERS INC		185 TOWNSEND AVENUE		97.44
BOOTHBAY HARBOR MARINA				12.76
BOOTHBAY HARBOR MARINE SVCS		67 ATLANTIC AVENUE		41.76
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-023-A	116.00
BOOTHBAY HARBOR YACHT CLUB		6 OLD ICE HOUSE ROAD	014-024	3,303.68
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-022	1,061.40
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE	014-019	8,524.84
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-018	2,352.48
BOOTHBAY HARBOR YACHT CLUB		150 WESTERN AVENUE	014-017	7,258.12
BOOTHBAY HARBOR YACHT CLUB		143 WESTERN AVENUE	014-023	2,335.08
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE		948.88
BOOTHBAY HOLDINGS LLC		185 TOWNSEND AVENUE	022-017	28,754.08
BOOTHBAY INVESTMENT ADVISOR INC		181 WESTERN AVENUE		6.96
BOOTHBAY LOBSTER WHARF INC		97 ATLANTIC AVENUE		404.84
BOOTHBAY REGION ART FOUNDATION		TOWNSEND AVENUE		47.56
BORKOWSKI BENJAMIN J		2 HODGDON COVE RD	013-010-A	3,057.76
BORROFF MARIE EDITH		195 SAMOSET ROAD	028-014	4,867.36
BORSIG JAMES & KATHERINE		18 PERKINS ROAD	019-054-A	3,134.32
BOSCO JOSEPH A & CAROL B		86 BAYVILLE ROAD	024-014	1,336.32
BOTTI JAMES A & GERALDINE V		61 SUNSET ROAD	010-001	2,676.12
BOUCHARD MATTHEW A	WILEY MEGAN A	4 GILES PLACE	019-021	2,703.96
BOUCHER DANIEL V & CATHIE J		21 BAY STREET	016-109	1,240.04
BOUFFARD RONALD P		18 WEST STREET	019-015	2,477.76
BOUFFARD RONALD P BS DC		18 WEST STREET		53.36
BOULOS CHERYL R & JOSEPH	RICE DAVID & BARBARA & DOUG	BLOW HORN ROAD	003-002	5,196.80
BOURASSA CYNTHIA A		WALL POINT ROAD	017-023	873.48
BOURETTE GEORGE W & ROSEMARY		80 PARK STREET	021-039-D	3,125.04
BOWDEN JONATHAN D	LAPOINTE BIANCA	20 BAY STREET	016-060	1,684.32
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-00B	9,341.48
BOWDITCH ROAD LLC		32 OAK POINT ROAD	012-002	8,799.76
BOWDITCH ROAD LLC		48 OAK POINT ROAD	012-003	9,051.48
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-A	218.08
BOWDITCH ROAD LLC		47 OAK POINT ROAD	012-006	17,484.68
BOWDITCH ROAD LLC		41 OAK POINT ROAD	012-007	7,703.56
BOWDITCH ROAD LLC		31 OAK POINT ROAD	012-008	6,694.36
BOWDITCH ROAD LLC		129 MCKOWN POINT ROAD	004-060	10,804.24
BOWDITCH ROBERT S & LOUISE J	LORING WOLCOTT & COOLIDGE	127 LOBSTER COVE ROAD	021-025-A	2,134.40
BOWER AMY S	FISICHELLA DAVID C	250 WESTERN AVENUE	013-006	2,089.16
BOYD ANN M		16 JORDAN DRIVE	030-002-009	2,548.52
BOYD DANIEL P & ALYSON D		14 WEST STREET	019-014	3,260.76
BOYD KATHERINE M		23 HOWARD STREET	019-001	2,013.76
BOYD KATHERINE M				

Owner	Second Owner	Location	Map Lot	Original
BOYD R GARRY		8 JORDAN DRIVE	030-002-010	411.80
BOYD ROBERT W		35 HOWARD STREET	019-018	6,088.84
BOYD ROBERT W		248 WESTERN AVENUE	013-005	1,895.44
BOYD ROBERT W & KATHERINE M		35 HOWARD STREET		272.60
BOYNTON ROBIN L		29 CREST AVENUE	016-001-A	1,409.40
BPUMO ENTERPRISES LTD		5 OAK STREET		171.68
BRADLEY SUSAN F	FLETCHER CHARLES	BAYVILLE ROAD	024-011	218.08
BRADLEY SUSAN F	BRADLEY FAMILY RES TRUST	135 APPALACHEE ROAD	024-054-C	5,319.76
BRADLEY SUSAN F	FLETCHER CHARLES F	103 BAYVILLE ROAD	024-036	2,698.16
BRADLEY BRUCE		OCEAN POINT- OFF	031-029-5	232.00
BRADLEY SUE E		63 GILES ROAD	031-029	1,651.84
BRADSELL KENNETH R & MARCIA A		35 BARROWS ROAD	017-035	5,175.92
BRANCH ANETA ROXANA KISS		21 ARTHUR DRIVE	029-013-I	2,306.08
BRANCH KRISTINA		70 WALL POINT ROAD	017-017	5,309.32
BRANCH MARGARET A & STEPHAN R		23 ATLANTIC AVENUE	020-051	4,635.36
BRANCH STEPHAN		23 ATLANTIC AVENUE		18.56
BRANCH STEPHAN & MARGARET		87 EASTERN AVENUE	022-049	258.68
BRANDT CHRISTOPHER & LANA E		34 EASTERN AVENUE	022-044	1,938.36
BREMER JACK M & SUSAN P		25 VILLAGE COURT #9	019-042-A-009	3,587.88
BREWER DOROTHY		332 TOWNSEND AVENUE	030-029-A	2,039.28
BREWER HERBERT K JR		17 HIGHLAND PARK ROAD	023-016	941.92
BREWER HERBERT K JR		15 HIGHLAND PARK ROAD	023-018	419.92
BREWER HERBERT K JR		HIGHLAND PARK ROAD	023-026-B	261.00
BREWER JENNIFER L		22 HIGHLAND PARK ROAD	023-026-005A	1,802.64
BREWER MARC A		36 BAY STREET	016-073	1,494.08
BREWER MICHAEL A		23 HIGHLAND PARK ROAD	023-026-001	1,576.44
BREWER MICHAEL M	CLAYTER MARTHA J	89 PARK STREET	021-036	1,260.92
BREWER PATRICIA A		10 HACKMATAK ROAD	030-026	2,249.24
BREWER RUSSELL O & HEATHER M		102 TOWNSEND AVENUE	020-103	3,070.52
BREWER SHAWN		27 HIGHLAND PARK ROAD	023-026-002	1,503.36
BREWER TERRY O		250 ATLANTIC AVENUE	006-030	863.04
BREWER WAYNE A & LUCY A		3 BRADLEY ROAD	031-026-C	763.28
BROOKS DAVID A & ANNE G		ON R/W OFF LAKEVIEW	014-030-A	68.44
BROOKS DAVID A & ANNE G		WESTERN AVENUE	014-016-A	98.60
BROOKS DAVID A & ANNE G		131 WESTERN AVENUE	014-030	3,983.44
BROWER STUART L		18 CREST AVENUE	016-145	6,875.32
BROWN BARBARA E		12 WEST STREET	019-013	1,100.84
BROWN BROS INC		124 ATLANTIC AVENUE	010-040	2,753.84
BROWN BROS INC		121 ATLANTIC AVENUE		1,697.08
BROWN BROS INC		121 ATLANTIC AVENUE	010-034	27,473.44
BROWN BROS INC		130 ATLANTIC AVENUE	010-041	2,482.40

Owner	Second Owner	Location	Map Lot	Original
BROWN BROS INC		112 ATLANTIC AVENUE	010-038	2,953.36
BROWN BROS INC		ATLANTIC AVENUE	010-035	93.96
BROWN BUDDY				26.68
BROWN ELIZABETH GILES	BROWN TIMOTHY B	45 HERON COVE ROAD	029-042-E	2,273.60
BROWN JOAN		118 ATLANTIC AVENUE	010-039	3,765.36
*BROWN JOAN		18 CAMPBELL STREET	016-049	2,168.04
BROWN KAY LIFE TENANT		HARBOR HEIGHTS ROAD	016-134	1,041.68
BROWN LAWRENCE K & ROSEMARY J		49 BAY STREET	016-081	2,439.48
BROWN LINWOOD L III	KLUMB LISA A	101 LINEKIN ROAD	003-005-009	9,477.20
BROWN LOUISE & MCGUIGGAN MARIA	MCDANIEL CATHY & HEATHER D	11 LAKESIDE DRIVE	029-029	1,680.84
BROWN MARY LEE		4 MCKOWN STREET		16.24
BROWN MARY LEE		133 ATLANTIC AVENUE #51B	010-032-051B	1,929.08
BROWN MICHELLE J		169 ATLANTIC AVENUE	010-009	1,407.08
BROWN RICHARD E & SANDRA L		LOBSTER COVE ROAD	016-135	214.60
BROWN SANDRA L		117 LOBSTER COVE ROAD	021-025	4,742.08
BROWN TIMOTHY		47 HERON COVE ROAD	029-042-D	509.24
BROWN TIMOTHY E		HERON COVE ROAD	029-042-C	212.28
BROWN TIMOTHY E		HERON COVE ROAD	029-042-B	284.20
BROWN WILLIAM G	MORRELL-BROWN KATHLEEN M	59 OCEAN POINT ROAD #25	022-039-025	291.16
BRT PROPERTIES LLC		65 COMMERCIAL STREET	015-069	8,454.08
BRT PROPERTIES LLC		71 COMMERCIAL STREET	015-063	8,178.00
BRT PROPERTIES LLC		65 COMMERCIAL STREET		954.68
BRT PROPERTIES LLC		71 COMMERCIAL STREET		199.52
*BRUENING CARL J L & JUDY ANN		45 SCHOOL STREET	022-062	1,098.52
BRUNNER EDWARD K & MARGARET R		41 ROADS END	010-023	6,888.08
BRYER STEPHEN E & ROBERTA J		231 LAKESIDE DRIVE	029-002-A	1,997.52
BRYER STEPHEN E & ROBERTA J		221 LAKESIDE DRIVE	029-002-C	2,056.68
BUA ROBERT		1 BY WAY		236.64
BUA ROBERT N & SARAH		47 LINEKIN ROAD	001-001	14,239.00
*BUCK JOHN T		6 HARBOR HEIGHTS ROAD	016-089	720.36
BUCKLEY HENRY T JR & DIANE D		73 BAY STREET	016-106	1,960.40
BURGESS ROBERT JR & BARBARA		23 BREAKWATER ROAD	005-012	11,560.56
BURGOYNE WALLACE CARR & DAWN		20 HARRIS POINT ROAD	017-002-A	3,928.92
BURLEY PHYLLIS NORTON		ISLE OF SPRINGS	027-001-137	635.68
BURNHAM DOUGLAS		33 BARROWS ROAD	017-036	4,032.16
BURNHAM LISA A		98 LOBSTER COVE ROAD	016-102	1,854.84
BURNHAM LISA A		95 LOBSTER COVE ROAD	016-137	3,431.28
BURNS LAURA E		114 WESTERN AVENUE	014-013	2,713.24
BURT RICHARD & BARBARA		9 SCHOOL STREET	020-149	1,519.60
BUSH BARBARA S TRUSTEE		124 WESTERN AVENUE	014-014	1,810.76

Owner	Second Owner	Location	Map Lot	Original
BUSSELL BERNI H		160 WESTERN AVENUE #10A	014-020-010A	2,945.24
BUTLER DAVID E		15 FULLERTON STREET	019-092	2,179.64
BUXTON CAROL D		61 MCKOWN POINT ROAD		4.64
BUXTON CAROL D		61 MCKOWN POINT ROAD	008-007	6,754.68
BYRD, KIMBERLEY L	KIMBERLEY BYRD TRUST 5/1/12	9 SHIPS POINT ROAD	014-005C	16,485.92
BYRNE JAMES L		128 LAKESIDE DRIVE	029-013-C	3,141.28
C & D HOUSING SOLUTIONS LLC		43 OAK STREET	019-139	1,364.16
CABOOSE COTTAGE LLC		ROCK ROAD	009-017	122.96
CABOOSE COTTAGE LLC		191 MCKOWN POINT ROAD	009-018	2,198.20
CAGLE NATHAN E JR & LINDA S		14 MADDOCKS ROAD	018-049-001B	1,911.68
CAGLE NATHAN E JR & LINDA S		12 MADDOCKS ROAD	018-049-001A	1,911.68
CAIN RICHARD A & JOANNE P		BAYVILLE	024-012-B	8.12
CAIN RICHARD A & JOANNE P		BAYVILLE	024-012-C	8.12
CALDWELL JANA		ATLANTIC AVENUE	010-011-A	886.24
CALDWELL JANA CRS GRI		32 OAK STREET		3.48
CALDWELL JANA L		8 ROADS END	010-011	4,662.04
CALYPSO INC		50 COMMERCIAL STREET		24.36
CAMDEN NATIONAL BANK		MEADOW MALL		619.44
CAMILLE F RICHARDSON REV TRUST	RICHARDSON CAMILLE	52 MCFARLAND POINT DRIVE#26	015-043-026	4,302.44
CAMPBELL BELINDA L		137 LOBSTER COVE ROAD	021-022	864.20
CAMPBELL CREEK HOUSING PARTNERS	PRESERVATION MANAGEMENT INC	ANDREA LANE	018-045-D	9,753.28
CAMPBELL CREEK HOUSING PARTNERS	PRESERVATION MANAGEMENT INC	1 ANDREA LANE	018-045-A	11,906.24
CAMPBELL DAN				209.96
CAMPBELL DANIEL THOMAS & SILVIA		41 KENNEY FIELD DRIVE	022-088	1,619.36
CAMPBELL JAMIE		24 HACKMATAK RD		42.92
CAMPBELL JASON L & TRICIA A		17 FULLERTON STREET	019-091	1,666.92
CAMPBELL JUNE		36 CAMPBELL STREET	020-029	1,513.80
CAMPBELL RONNIE & JAMIE		24 HACKMATAK ROAD	030-027-00A	2,735.28
CAMPBELL THOMAS C & BELINDA L		139 LOBSTER COVE ROAD	021-021	3,901.08
CAMPBELL WILLIAM R		52 MCKOWN STREET	015-080	2,487.04
CAMPBELL WILLIAM R & KELLY J		122 LAKESIDE DRIVE	029-013	3,720.12
CAMPBELL'S COVE INVEST CORP		12 MCKOWN STREET	015-102	6,179.32
CANE CLIFTON & ANNE		3 BY-WAY	015-003	2,621.60
CANE CLIFTON R & ANNE		3 BY WAY		88.16
CANN DAVID J	STROHMAN-CANN PATRICIA	50 OAK STREET	019-137	3,075.16
CAP'N FISH'S MOTEL		65 ATLANTIC AVENUE	016-024	19,631.84
CAPORALE ERNEST J & MARY R		112 LAKEVIEW ROAD	026-016	2,492.84
CAPOZZI FAMILY LTD PARTNERSHIP		49 APPALACHEE ROAD	021-074	2,565.92
CARBONE ELLEN M		9 GILEAD STREET	020-133	2,107.72
CARBONE LISA J		47 KENNEY FIELD DRIVE	022-086-A	2,296.80

Owner	Second Owner	Location	Map Lot	Original
CARBONE STEPHEN L III		15 GILEAD STREET	020-132	2,412.80
CARDTRONICS USA INC				10.44
CARITO WILLIAM A	ROSS BARBARA A	UNION COURT	020-160	837.52
CARITO WILLIAM A	ROSS BARBARA A	58 UNION STREET	020-162	2,828.08
CARLISLE JOANNE THORP		31 NAHANADA ROAD	011-007	1,450.00
CARLISLE GEORGE LANGLEY	CARLISLE JOANNE THORP	4 CROOKED PINE ROAD	011-026	875.80
CARMODY WILLIAM F III & TRINA		46 SCHOOL STREET	022-001	1,134.48
CARMOLLI PATRICIA P		7 BY-WAY	015-002	2,523.00
CAROLIN DENNIS A & TRACIE Y		30 HOWARD STREET	019-026	1,688.96
CARON WENDY J & THOMAS		19 TURKEY HILL DRIVE	030-006-B	3,017.16
CAROSIELLI SHERRY L		5 HILLCROFT ROAD	016-069	1,487.12
CAROUSEL MUSIC THEATRE LLC				283.04
CAROUSEL REALTY LLC		196 TOWNSEND AVENUE	026-037-D	5,341.80
CARPENTER E JANE		9 SECRET COVE LANE	018-029-A	1,349.08
CARROLL JOHN J JR & DEBORAH M		52 MCFARLAND POINT DRIVE#25	015-043-025	3,730.56
CARTER ARTHUR		26 WILLIAMS STREET		31.32
CARTER ARTHUR A		26 WILLIAMS STREET	018-041	1,299.20
CARTER DOUGLAS & REBECCA D		182 LOBSTER COVE ROAD	021-040	955.84
CARTER DOUGLAS A		WALL POINT ROAD	017-024	102.08
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026-007	204.16
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026-006	204.16
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026	466.32
CARTER DOUGLAS A & REBECCA		62 WESTERN AVENUE	018-028	6,719.88
CARTER DOUGLAS ANDREW		63 CREST AVENUE	010-074-A	1,618.20
CARTER MATTHEW		1 ECHO LAKE ROAD	031-013	2,651.76
CARTER MATTHEW		14 SNOW ROAD	020-001	533.60
CARTER VICTORIA		12 BRADLEY ROAD	031-013-B	1,398.96
CARTER VICTORIA A		12 BRADLEY ROAD		11.60
CARTWRIGHT ERIN	C/O JASON CICHOWICZ	32 CREST AVENUE	016-147	8,780.04
CARVER DOLORES M	HARMONY FARM REALTY TRUST	46 MONTGOMERY ROAD	022-018	1,795.68
*CARVER ERNEST & VICKIE		18 LOGAN ROAD	018-048	1,192.48
CARY BARBARA		27 WEST STREET	019-109	1,670.40
CASE NANCY P		95 KENNEY FIELD DRIVE	023-025-A	1,879.20
CASEY ADAM PAUL & CINDY LOU		14 WILLIAMS STREET	018-038	1,655.32
CASEY DIANA		36 FULLERTON STREET	019-105	854.92
CATALINA MARKETING CORP				19.72
CAVANAUGH LINDA M	BERRY LOIS-JEAN	96 ATLANTIC AVENUE #3D	016-018-A-03D	2,135.56
CELLER DONALD H & ARLENE E		LOBSTER COVE ROAD	016-097-A	280.72
CELLER DONALD H & ARLENE E		4 WATERS EDGE TRAIL	016-085	2,509.08
CENTRAL MAINE POWER				198.36
CENTRAL MAINE POWER COMPANY	AVANGRID MNGT CO LOCAL TAX	163 TOWNSEND AVENUE	022-019	2,194.72

Owner	Second Owner	Location	Map Lot	Original
CENTRAL MAINE POWER COMPANY	AVANGRID MNGT CO LOCAL TAX		099-099	86,826.00
CGRAY LLC	NASH BARBARA A	53 WEST STREET	019-065	2,273.60
CHADBOURNE LINDSAY B & TROY		OCEAN POINT ROAD - OFF	031-029-4	266.80
CHAMBERLAIN DWIGHT L & SYLVIA M		9 BAY STREET	016-113	1,414.04
CHAMBERLIN DOREEN M	MARTEL RICHARD R & JEDDA L	39 EASTERN AVENUE	022-055	1,271.36
CHAMBERS MARCIA L		WEST HARBOR POND CONDO	014-039-014D	2,724.84
CHAPMAN CHARLES H & DONNA H		11 VILLAGE COURT #4	019-042-A-04	3,460.28
CHAPMAN LAURA		65 TOWNSEND AVENUE		100.92
CHAPMAN LAURA W		65 TOWNSEND AVENUE	020-077	5,793.04
CHAPMAN MARGARET M		14 TODD AVENUE	015-093-A	1,477.84
CHAPMAN TROY P & EMERY		75 TOWNSEND AVENUE	020-075	6,528.48
CHAPMAN KATHLEEN		12 PINKHAM COVE ROAD	005-006	9,735.88
CHAPPELLE DONNA R		56 MONTGOMERY ROAD	030-001-A	2,178.48
CHARLES D WICK REVOCABLE TRUST	WICK CHARLES D	49 BLOW HORN ROAD	007-002	1,557.88
CHASE CORDELIA V		27 BLOW HORN ROAD	007-004	1,468.56
CHASE PETER W		8 SHERMAN STREET	019-113	1,809.60
CHASE ROBERT C & JOAN S		116 LAKEVIEW ROAD	026-012	3,924.28
CHIZINSKI JAN & BRENDA		51 LINEKIN ROAD	003-005-001	8,744.08
CHOWDER HOUSE INC		22 GRANARY WAY		87.00
CHRISTOPHER MICHAEL HENRY SR	CHRISTOPHER MARCIA LYNNE	15 HARBOR HEIGHTS ROAD	016-132	1,477.84
CHRISTOPHER RICHARD J & NANCY C		422 LAKESIDE DRIVE	013-021	3,199.28
CHURCH OUR LADY QUEEN OF PEACE		ATLANTIC AVENUE	016-122-001	1,782.92
CHURCH OUR LADY QUEEN OF PEACE		85 ATLANTIC AVENUE	016-022	4,953.20
CHURCHILL THOMAS J	KANTOR-CHURCHILL MONICA A	22 OLD QUARRY LANE	018-031-B	3,811.76
CHURCHILL THOMAS J	KANTOR-CHURCHILL MONICA A	WESTERN AVENUE	018-027-A	208.80
CIANELLI SHELIA N; GILL REALTY LLC	SAVERY PATRICIA DEWISEES OF	LAKEVIEW ROAD	018-067	1,079.96
CIANELLI SHELIA N; GILL REALTY LLC	SAVERY PATRICIA DEWISEES OF	LAKEVIEW ROAD	026-020	983.68
CIECHANOWSKI RONALD & MARIA		OLD QUARRY LANE	018-031-00A	607.84
CIRUTI JOAN		70 BAY STREET	020-208-B	719.20
CISCO SYSTEMS CAPITAL CORP				475.60
CIT FINANCE LLC		VARIOUS		281.88
CLADIS HARRISON M & LISA H	HAMBLÉN SUSANNE G	16 HODGDON COVE ROAD	013-014	2,630.88
CLAPP LINDA B		5 MOUNTAIN VIEW ROAD	029-006	2,697.00
CLAPP LINDA B		LAKESIDE DRIVE	029-006-K	74.24
CLARK ANDREW D & KATRINA C		99 LAKESIDE DRIVE	029-018	1,111.28
CLARK ANDREW D & KATRINA C		LAKESIDE DRIVE	029-019	379.32
CLARK GLENNA C & ROBERT H		36 WAWENOCK TRAIL	026-002	1,706.36
CLARK REALTY TRUST	CLARK ROBERT H & GLENNA C	28 WAWENOCK TRAIL	026-004	2,860.56
CLARK SARAH R & THOMAS E		58 WALL POINT ROAD	017-013	3,649.36

Owner	Second Owner	Location	Map Lot	Original
CLARKSON TOBY J DMD	ORMSBEE CLAY S	15 SNOW ROAD	020-003	379.32
CLAY S ORMSBEE REVOCABLE TRUST		9 WEEKS ROAD	016-103	1,346.76
*CLOSSON DONNA L		LOBSTER COVE ROAD	016-136	1,791.04
CLOSSON DONNA LEE		21 CAMPBELL STREET	016-053	186.76
CLOSSON JERRY WAYNE JR		23 CAMPBELL STREET	016-052	649.60
CLOSSON MARY E & JERRY JR	SANDFORD VALERIE C	43 MCFARLAND POINT DRIVE#10	015-043-010	1,843.24
CLOUGH ROSALIE C		7 WARREN LANE	026-034	3,819.88
COADY JOHN ALLEN		78 EASTERN AVENUE	022-048	1,050.96
COADY JUDITH A		TOWNSEND AVENUE		988.32
COASTAL CAR WASH INC		15 TOWNSEND AVENUE		853.76
COASTAL MAINE POPCORN CO INC		10 PERKINS ROAD	019-054	295.80
COATES MARK				2,432.52
COCA COLA COMPANY				32.48
COCA-COLA BOTTLING NORTHERN				566.08
COCHRAN CAROLE C		2 MCFARLAND POINT DRIVE#34	015-043-034	2,489.36
COFFIN JEANETTE L DEVISEES OF		70 ATLANTIC AVENUE	016-121	2,991.64
COLA SHARYN A & DEREK A		4 HERON COVE ROAD	026-022-C	1,569.48
COLADARCI ALISON		42 SCHOOL STREET	020-142	1,541.64
COLBURN SUZANNE F		56 WEST STREET UNIT C	019-038-C	1,102.00
COLBY BARBARA BLAKE		14 SIMMONS DRIVE	022-039-004	387.44
COLBY MARK		28 EASTERN AVENUE	022-030	1,066.04
COLBY RALPH HAYES		19 MADDOCKS ROAD	018-058	3,039.20
COLCORD DONALD W		26 LAKESIDE DRIVE	030-042	965.12
COLCORD LARRY E & MARY H		25 PINE STREET	020-203	1,774.80
COLEMAN JAMES JR	COLEMAN MAINE NOMINEE TRUST	14 ROBERTS CIRCLE	024-024	1,437.24
COLEMAN MARION T		54 WEST STREET	019-037	3,533.36
*COLL WILLIAM F & CATHERINE M		141 SAMOSET ROAD	025-018-002B	4,265.32
COLLINS BENTLEY & BRENDA K		20 LINEKIN ROAD #9B	001-017-A-09B	3,420.84
COLLINS CRAIG S		BLACKSTONE ROAD	024-026-D-01	139.20
COMMON GROUND INC	GARDINER PAMELA A	102 OCEAN POINT ROAD		95.12
CONIFF MARY BETH		310 TOWNSEND AVENUE	030-024	1,743.48
CONLEY PAUL & CLAIRE		28 VILLAGE COURT #37	019-042-A-037	3,833.80
CONN ROBERT H JR & LISA A		34 POWDER HILL FARMS ROAD	025-014-B-04	8,962.16
CONNELL WALTER A & SUSAN E		20 LUPINE LANE	029-011-A	1,760.88
*CONNELLY MARY P		56 KENNEY FIELD DRIVE	022-067	1,662.28
CONNELLY-LYELL MARGARET T		61 LAKEVIEW ROAD	018-071	1,588.04
CONNELLY-LYELL, MARGARET		WEST HARBOR POND CONDO	014-039-001	1,497.56
CONOPCO INC				3.48
COOK PETER R		64 APPALACHEE ROAD	021-045	3,010.20
COOK R D		8 SIMMONS DRIVE #2	022-039-002	0.00

Owner	Second Owner	Location	Map Lot	Original
COOPER GEORGE JR		15 GREENLEAF LANE	015-067-B	1,938.36
COOPER RUSSELL J III & UNNI L		36 ROCK ROAD	009-014	9,190.68
COPE DAVID G & LAURIE		64 MCFARLAND POINT DRIVE#18	015-043-018	4,556.48
COPELAND PAUL		117 OCEAN POINT ROAD	031-008-B	1,335.16
COPELAND SUSAN J		93 BAYVILLE ROAD	024-008	2,558.96
COPELAND SUSAN J		BAYVILLE	024-006	396.72
CORBIN DAVID C & LEE		9 LEDGE ROAD	009-007	9,582.76
CORBIN ROBERT F & SUSAN B		11 MONTGOMERY ROAD	022-046-A	1,546.28
CORREA JILL M		28 LOBSTER COVE ROAD	016-126	1,665.76
CORREA JILL M & ROBERT S JR		27 HARBOR HEIGHTS ROAD	016-129	2,955.68
CORREA KRISTIN L		OLD STONEWALL ROAD	006-002-S	240.12
CORREA KRISTIN L		OLD STONEWALL ROAD	006-002-S-01	495.32
CORSON CAMILLE		45 CROOKED PINE ROAD	011-045	3,499.72
COSELMAN CARRIE L		41 BAY STREET	016-083	1,235.40
COSSABOON WILLIAM H & JOAN M		29 BAYBERRY ROAD	011-009-H	890.88
COTTER THOMAS G & PATRICIA A		26 ATLANTIC AVENUE	016-036	1,961.56
COTTON LORI & ANTHONY		220 ATLANTIC AVENUE	006-024	1,002.24
COURT STREET VENTURES INC		17 OCEAN POINT ROAD	022-020-A	3,938.20
COURT STREET VENTURES INC		19 OCEAN POINT ROAD		211.12
COVE LANDING ASSOCIATION	C/O JAMES YARDLEY	SPRUCE POINT	002-006	483.72
COVELL PEGGY		63 MCKOWN POINT ROAD	008-006	6,165.40
COVIELLO JOHN M JR & NANCY M		28 SCHOOL STREET	020-140	1,656.48
COWDERY FAMILY TRUST		48 ROADS END	010-016	2,234.16
COWDERY MARTHA H		59 ROADS END	010-018	1,438.40
COWDERY MARTHA H		ROADS END	010-017	60.32
COZY CONDO INC		56 WEST STREET UNIT D	019-038-D	945.40
CPP LLC		44 COMMERCIAL STREET	015-010	9,094.40
CRAGIN CAROL E		8 PEAR STREET	020-121	1,356.04
CRAIG SUSAN		58 COMMERCIAL STREET	015-013	6,368.40
CRANDALL MARION G		37 LINEKIN ROAD	001-003	9,146.60
CRAWFORD JOHANNA S		46 WEST STREET	019-035	3,651.68
CRESSEY LEIGHTON R & LUCILE R		15 LOBSTER COVE ROAD	016-012	1,530.04
CREST TRUST	SCOTT ELLEN&MORACHE MARTHA	31 CREST AVENUE	016-001	2,077.56
CROCKER ALLAN R	CARBONE-CROCKER BARBARA M	30 TURKEY HILL DRIVE	030-006	2,516.04
CROMWELL RONALD ALFONS	RONALD A CROMWELL REV TRUST	8 WALL POINT ROAD	021-009	2,410.48
CROMWELL RONALD ALFONS	RONALD A CROMWELL REV TRUST	WALL POINT ROAD	021-010	642.64
CRONIN CORNELIUS		8 HARBOR HEIGHTS ROAD	016-090	1,608.92
CROSS KERNAN M	BERKOWITZ JANE	65 SUMMIT ROAD	020-194	1,421.00
CROSS RALPH H & LOIS P		11 WEEKS ROAD	021-031	2,292.16
CROW POINT PARTNERS LLC		24 WEST STREET	019-016-A	2,661.04
CROWPOINT YOGA INC		24 WEST		157.76

Owner	Second Owner	Location	Map Lot	Original
CRUDEN WALTER K		199 LOBSTER COVE ROAD	021-015-B	4,405.68
CRUICKSHANK GORDON S		119 APPALACHEE ROAD	021-057	1,795.68
CSC SERVICE WORKS INC				30.16
CUCCI KATHLEEN A		40 CAMPBELL STREET	020-030	1,603.12
CULBERT FAMILY LLC		360 LAKESIDE DRIVE	025-014-C	2,306.08
CURRITS ASHLEY E & XIAOWEI		2 SKY LEDGE LANE	031-029-2	1,349.08
CURRITS ASHLEY E & XIAOWEI		OCEAN POINT ROAD - OFF	031-029-3	214.60
CURTIS JEFFREY D		5 COMMERCIAL STREET	015-111	8,037.64
CURTIS JEFFREY D		10 COMMERCIAL STREET	015-005	9,465.60
CURTIS JEFFREY D		24 PARK STREET	020-189	2,934.80
CURTIS LEWIS G & WENDY W		5 VILLAGE COURT #3	019-042-A-037	3,463.76
CURTIS OSBORN MARCUS IV		20 ATLANTIC AVENUE	020-049	2,352.48
CURTIS PAMELA		20 ATLANTIC AVENUE		39.44
CURTIS RICHARD M	TASKER MOLLY	183 WESTERN AVENUE	013-026	4,324.48
CURTIS KAREN B		83 MIDDLE ROAD	026-032	1,334.00
CUSUMANO MICHAEL J SR		66 OAK STREET	020-113	2,036.96
CYGNUS MEADOWS LLC	C/O HARVEY OEST	30 WESTERN AVENUE	018-024	7,232.60
DALENA DAVID A		132 LAKESIDE DRIVE	029-012	2,614.64
*DALL PAUL E		7 BRADLEY ROAD	031-026-E	1,485.96
DALTON WILLIAM E		66 NAHANADA ROAD	011-063	965.12
DALTON WILLIAM E JR & LISA C		CROOKED PINE ROAD	011-030	47.56
DALTON WILLIAM E JR & LISA C		11 CROOKED PINE ROAD	011-055	4,737.44
D'AMELIO ANTHONY		31 FULLERTON STREET	019-080	1,584.56
D'AMELIO ANTHONY J		4 PAINE ROAD	019-081	439.64
D'AMELIO ANTHONY J		BARTER ROAD	019-074	156.60
DANA CONRAD B; CONRAD B DANA II	ZINCK GWEN A	67 MCKOWN POINT ROAD	008-005	6,146.84
DANIEL & LAURA KRESS FAM LIV TRST	KRESS DANIEL R & LAURA K	99 LINEKIN ROAD	003-005-008	10,165.08
DANIELS VIVIENNE I & PAUL		72 EASTERN AVENUE	022-039-019	426.88
DARMSTADER DAVID	WRIGHT SUSAN J	43 BIRCH ROAD	007-007-C	3,165.64
DASC PROPERTY LLC		47 OAK STREET	020-098	1,777.12
DASC PROPERTY LLC		3 WEST STREET	019-097	1,769.00
DAVID WILLIAM IVERSON REV TRUST	IVERSON DAVID WILLIAM	APPALACHEE ROAD	024-002-A	1,766.68
DAVID WILLIAM IVERSON REV TRUST		131 APPALACHEE ROAD	024-002	2,782.84
DAVIDSON CHARLES & JOSEPHINE	C & J DAVIDSON TRUST	15 WEEKS ROAD	021-030	2,303.76
DAVIS MARJORIE A		OFF REED ROAD	026-025	307.40
DE FAZIO'S HOLDINGS INC		20 LINEKIN ROAD #8A	001-017-A-08A	3,725.92
DEAD RIVER COMPANY		OFF LAKESIDE DRIVE	029-024	1,561.36
DEAD RIVER COMPANY		216 MIDDLE ROAD		588.12
DEAD RIVER COMPANY		216 MIDDLE ROAD	029-035	1,712.16
DECARLO SALVATORE P & ADELAIDE		64 KENNEY FIELD DRIVE	022-069	1,668.08
DECOSTA MARY C		20 PAINE ROAD	019-087	783.00

Owner	Second Owner	Location	Map Lot	Original
DEEGLER VAN P & MARCIA E		160 WESTERN AVENUE #8C	014-020-008C	2,862.88
DEETJEN JOHN H SR & CAROL E		28 SEA STREET	015-052	1,508.00
DEGENHARD JULIA ANN	KAREN PRITCHARD	56 WEST STREET UNIT A	019-038-A	1,102.00
DEJARNETT RODNEY V & ANNETTE		2 LAKEVIEW ROAD	014-036	2,229.52
*DEKKER THOMAS A M		10 PATTON LANE	029-040-K	1,062.56
DELUCA CAROLYN JANE		47 WEST STREET	019-067	1,975.48
DEMASI MARYANN		96 ATLANTIC AVENUE #3C	016-018-A-03C	2,228.36
DEMELLO PATRICIA		11 SEA STREET	019-019	1,263.24
DENSLOW BRUCE K JR & JAN M		96 ATLANTIC AVENUE #4C	016-018-A-04C	2,372.20
DEPAOLA SUSAN		11 GRANARY WAY	020-086	2,561.28
DEPHILLIPS ROBERT M & DONNA M		23 WILLIAMS STREET	018-004	1,086.92
DESHAZO MICHELLE		9 HILLCROFT ROAD	016-068	1,416.36
DESISTO NANCY M & MICHAEL J		23 FULLERTON STREET	019-090	2,616.96
DEUTSCH STEVEN B	KATZ ELYNNE L	89 APPALACHEE ROAD	021-067	6,838.20
DEY SUSAN HALLOCK		133 ATLANTIC AVENUE UNIT 51A	010-032-051A	1,917.48
DICKSON DONALD H & LISA J		5 CREST AVENUE	016-007	2,185.44
DICKSON FAMILY LLC		TUMBLER ISLAND	005-036	9,158.20
DIEUWERTJE CHRISTOPHER & THONET		16 UNION COURT	020-155	1,678.52
DIGHTON WILLIAM E	DRIZZELL KATHY S	5 REED ROAD	026-026	522.00
DILLEY BRIAN G		156 MCKOWN POINT ROAD	009-004	7,943.68
DILLEY R JAMES		MASSACHUSETTS ROAD	004-050	8,016.76
DILTS FRANCES	C/O CHRIS DILTS	33 REED ROAD	026-022-A	2,111.20
DINNAR KENNETH L & JOYCE R		49 UNION STREET	020-060	2,072.92
DINNAR KENNETH L & JOYCE R		21 PARK STREET	020-036	2,086.84
DINNAR KENNETH L & JOYCE R		OFF UNION STREET	020-062	273.76
DIONNE STEVEN N	STEVEN DIONNE RESIDENCE TRST	261 ATLANTIC AVENUE	005-002	3,742.16
DIRECTV LLC				139.20
DISH NETWORK LLC				41.76
DISHNET SATELLITE BROADBAND LLC				1.16
DMX LLC		ROCKTIDE		1.16
DOBENS JAMES M & MARIE A		48 WESTERN AVENUE	018-026	4,359.28
DOBRANSKY DENNIS		95 EASTERN AVENUE	023-021	499.96
DOBSON BETTY J		WEST HARBOR POND CONDO	014-039-016B	2,857.08
DOHERTY DAVID W		98 COMMERCIAL STREET	015-019	4,965.96
DOLAN, DENNIS F & EMILY C		76 APPALACHEE ROAD	021-045-A	4,285.04
DOLLOFF ANN ELIZABETH		COMMERCIAL STREET	015-042	112.52
DOLLOFF ANN ELIZABETH		175 COMMERCIAL STREET	015-041	2,226.04
DOMBERT DAVID G		OLD STONEWALL ROAD	006-002-M-03	495.32
DOMENECH-CIFUENTES CINDY E	PERDOMO SUSAN A & HONDO	17 GREENLEAF LANE	015-067	1,842.08
*DONAHUE SALLY M & THOMAS A		30 CAMPBELL STREET	020-028-A	1,360.68

Owner	Second Owner	Location	Map Lot	Original
DONATELLI JAMES S		9 PERKINS ROAD	019-056	2,317.68
DOOLEY ANNE T		4 LEDGE ROAD	009-003	2,391.92
DORAN GEORGE R & SARALYN B		39 UNION STREET	020-065-003	2,169.20
DORAY NICOLE L		24 HIGHLAND PARK ROAD	023-026-005	1,656.48
DOWLING THEODORE		30 SIMMONS DRIVE #12	022-039-012	470.96
DOWNEAST CANDIES INC		7 BY WAY		111.36
*DRUCE JOHN DIX JR	JOHN DRUCE LIVING TRST 11/94	54 GRANDVIEW AVENUE	002-004	12,758.84
DRUCKER MARGARET L		SPRUCE POINT HILL ROAD	006-002-D	273.76
DRUMMOND MICHAEL W		67 PARK STREET	020-193	1,272.52
DRUMMOND MICHAEL W		PARK STREET	021-038	628.72
DUBOIS JEAN & MARYBETH		67 LINEKIN ROAD	003-005-003	11,274.04
DUFFY JAMES G & MARY ELIZABETH		144 SAMOSET ROAD	025-025	8,708.12
DUMPHY JESSICA	MANFREDI MARK	14 PARK STREET	020-168	1,989.40
DUNBAR LONDA L		32 BAYVILLE ROAD	031-038	1,209.88
DUNCAN WILLIAM C AND LIZBETH L	DUNCAN MANAGEMENT TRUST	119 BAYVILLE ROAD	024-032	3,991.56
DUNCULUS INC		296 TOWNSEND AVENUE	030-021	2,296.80
DUNCULUS LLC		TOWNSEND AVENUE	030-023-A	707.60
DUNSFORD JONATHAN H & JUDITH M		336 LAKESIDE DRIVE	025-014-A	4,192.24
DUNTON ELIZABETH A		37 LAKEVIEW ROAD	018-077	1,410.56
DUPNIK DEBORAH		15 PINE STREET	020-204	1,182.04
*DURFEE JOYCE		165 ATLANTIC AVENUE	010-010	1,613.56
EAMES ANNE		264 TOWNSEND AVENUE		30.16
EAMES ANNE C & COOK N		264 TOWNSEND AVENUE	030-015	1,453.48
EARLE C BREWSTER & GENEVIEVE L	SEA STREET REALTY TRUST	32 SEA STREET	015-053	1,272.52
EARLE STEPHEN B		29 PENNINGTON LANE	029-034-F	951.20
EASTWOOD DAVID B & JUDITH M		9 BREAKWATER ROAD	005-013	12,083.72
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-009	30.16
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-014	76.56
EASTWOOD JUDITH M		7 FACTORY COVE ROAD	005-029	4,020.56
EATZ JACQUELINE T		HARBORVIEW CONDOMINIUMS	020-063-001	854.92
EDGEWATER PLUS INC		48 LAKEVIEW ROAD	018-061	13,207.76
EDWARD MAUDE REVOC LIVING TRST	ESPINOSA BEVERLY B	19 CENTRAL AVENUE	001-010	8,411.16
EDWARDS PETER B & CAROLINE		16 POOLER ROAD	004-062	12,816.84
EDWARDS SHARON; MARCOS MELISSA	TURPIN SARAH LOUISE	75 SUNSET ROAD	006-027-002	1,919.80
EDWARDS PETER B	SIMMONS BEVERLY A	43 LINEKIN ROAD	001-002	11,243.88
EGG PROPERTIES LLC		14 COMMERCIAL STREET	015-006	7,985.44
EGG PROPERTIES LLC		39 COMMERCIAL STREET	015-075	3,046.16
EIFLER DAVID M JR	MORELLO-FROSCH RACHEL A	BLOW HORN ROAD	007-008-R	505.76
EIFLER DAVID M JR &	MORELLO-FROSCH RACHEL A	54 MCKOWN STREET	015-067-C	3,053.12
EISELE ROBERT M		11 MCCOBB ROAD	026-035	2,093.80

Owner	Second Owner	Location	Map Lot	Original
EKELUND JENNIFER LYNN RILEY ELAVON	J L RILEY EKELUND REV TRST 6/13	40 JUNIPER POINT ROAD	004-019	5,259.44
ELIZARKOV ANDREI & LARISSA		64 REED ROAD	018-046	27.84
ELIZARKOV LARISSA & ANDREI		42 LAKEVIEW ROAD	018-060	825.92
ELKINS MIKE		14 TODD AVE		1,868.76
ELLIOTT RICHARD W & LYDIA C		37 MCKOWN STREET	015-090	16.24
ELLIOTT RICHARD W ESQ		37 MCKOWN STREET		3,600.64
ELLIS CATHERINE R		294 SAMOSET ROAD	028-006	29.00
ELLIS ERIC		133 ATLANTIC AVENUE #72B	010-032-072B	1,079.96
EMERY DAVID R & GLENDA J		66 LINEKIN ROAD	003-005-011	2,684.24
EMERY DAVID R & GLENDA J		LINEKIN ROAD	003-005-010	5,719.96
ENDICOTT JEFFREY & PAULA		32 WILLIAMS STREET	018-042	1,505.68
ENDICOTT SUSAN		25 WEST STREET	019-110	1,346.76
ENDRES ANDREW R & JULIA ANNE		197 LOBSTER COVE ROAD	021-015-A	1,897.76
ENGERT BRUCE C & MARY-ELLEN		58 ROADS END	010-008-A	1,516.12
ERICKSON GEORGE E & CYNTHIA B		252 SAMOSET ROAD	028-010	4,087.84
ERICKSON GEORGE E & CYNTHIA B		15 BARTER ROAD	019-077	3,825.68
ERWIN MICHAEL A & KATHERINE M		28 MONTGOMERY ROAD	022-034	744.72
ESCOBAR EDWARD C SR & ESPERANZA		15 LAKEVIEW ROAD	018-082	1,075.32
ESTERBERG ROBERT; ROBIN; MELODIE	OSTERBORG KRISTIN & DONALD	ISLE OF SPRINGS	027-001-234	1,365.32
EUSTIS BETTY M		ISLE OF SPRINGS	027-001-186	723.84
EVANOFSKI CONSTANTINE & MARY		16 MILL COVE CREST	019-048	657.72
EVANS WILLIAM J & ELIZABETH A	EVANS IRREVOCABLE TRUST	66 GRANDVIEW AVENUE	002-003	1,492.92
EVANS WILLIAM JOHN JR & PATRICIA		ATLANTIC AVENUE	005-008	10,895.88
EVANS WILLIAM JOHN JR & PATRICIA		36 OAK STREET	019-130	843.32
EVENTIDE EPICUREAN SPECIALTIES				2,417.44
EVERBANK COMMERCIAL FINANCE				249.40
EWING ROBERT				30.16
FAACKLER III GEORGE H		50 SUNSET ROAD	010-058	1,219.16
FACTORY COVE DOCK ASSOCIATION		23 BARROWS ROAD	017-039	6,146.84
FAIR POINT COMMUNICATIONS INC		FACTORY COVE ROAD	005-021	433.84
FAIRBROTHER MARCUS & MARGARET		8 EASTERN AVENUE	022-026	3,441.72
FAIRFIELD FRANCES B & HAROLD		40 WAWENOCK TRAIL	026-001	1,818.88
FAIRFIELD FRANCES B & HAROLD		LOBSTER COVE ROAD	021-007	165.88
FAIRFIELD FRANCES B & HAROLD		46 WALL POINT ROAD	017-010	3,703.88
FAIRFIELD FRANCES B & HAROLD		204 LOBSTER COVE ROAD	021-008	1,526.56
FAIRHAVEN DOCK TRUST	MUNDY PETER & LAWRENCE KENT	HODGDON COVE ROAD	013-018-A	585.80
FAIRPOINT COMMUNICATIONS INC				39.44
*FALLON PATRICIA G & HARLIN R		63 EASTERN AVENUE	022-051-B	1,944.16
FAMILY DOLLAR STORES				747.04
FANSLAU ERNEST & ELIZABETH		77 CREST AVENUE	010-074	1,530.04

Owner	Second Owner	Location	Map Lot	Original
FARINA GLORIA		25 HERON COVE ROAD	026-022-H	1,498.72
FARNHAM CINDY L		209 ATLANTIC AVENUE	005-032	1,026.60
FARNHAM FREDERICK L		193 LOBSTER COVE ROAD	021-016	1,570.64
FARNHAM GARY W & MICHELLE L		39 MIDDLE ROAD	026-041	1,472.04
FARNHAM HELEN M		APPALACHEE ROAD	021-007-A	106.72
FARNHAM HELEN M		194 LOBSTER COVE ROAD	021-006	1,550.92
FARNHAM HELEN M		APPALACHEE ROAD	021-002	113.68
FARNHAM JONATHAN A		BRADLEY ROAD	031-026-B	259.84
FARNHAM MERLE W		48 SCHOOL STREET	022-003	727.32
FARRELL RICHARD K & BINJIE		91 BAY STREET	020-201	1,146.08
FARRIN CLIVE D LIFE TENANT		86 ATLANTIC AVENUE	016-015	1,955.76
FARRIN JONATHAN M		355 TOWNSEND AVENUE	030-036	20.88
FARRIN RUTH N & PATRICK		24 BRADLEY ROAD	031-015-A	395.56
FARRIN STEPHANIE PR	FARRIN LOUISE S ESTATE OF	37 SUMMIT ROAD	020-009	788.80
FASSETT FRANK C & MICHELLE		LAKE SIDE DRIVE	029-021-E	218.08
FASSETT FRANK C & MICHELLE C		111 LAKE SIDE DRIVE	029-014	379.32
#FASSETT FRANK C & MICHELLE C	TREE GROWTH	OFF LAKE SIDE DRIVE	029-015	81.20
FASSETT MICHELLE L		MADISON ROAD (BOOTHBAY)	029-021-B	2,353.64
FEDERAL DISTRIBUTORS				11.60
FEDOROV VICTORIA L		5 PAINE ROAD	019-089	1,104.32
FEMD HOLDINGS LLC		12 BRIDGE STREET	020-093	4,468.32
FERRARA JOSEPH D & JENNIFER L		20 LINEKIN ROAD #7B	001-017-A-0	3,415.04
FERRELL DOROTHY RUTH	REYNOLDS SUSAN LEE	190 ATLANTIC AVENUE	010-093	3,396.48
FERRIS MICHAEL R		93 LAKEVIEW ROAD	018-068-A	1,024.28
FERRIS MUSIC SERVICE INC				37.12
FIGINI JOSEPH C	DENBY JASON	47 CROOKED PINE ROAD	011-042	5,548.28
FINELLI ANTON J	SAWYER MARGARET A	16 EATON ROAD	025-020	9,369.32
FINNIGAN PAMELA	MCCARTHY MICHAEL COURT	64 UNION STREET	020-164	1,651.84
FIGORE JILL K		CREST AVENUE	010-084	313.20
FIRST DATA MERCHANT SERVICES				19.72
FIRST FEDERAL SAVINGS & LOAN		41 TOWNSEND AVENUE	020-081	5,429.96
FIRST FEDERAL SAVINGS & LOAN				454.72
FIRST NATIONAL BANK		79 OAK STREET	026-024	668.16
FIRST NATIONAL BANK		9 REED ROAD	026-024	668.16
FIRST NATIONAL BANK		79 OAK STREET	022-008	6,079.56
FIRST UNITED METHODIST CHURCH	PARSONAGE	79 TOWNSEND AVENUE	020-074-ON	883.92
FISCHER DAVID A & ANDREA J		16 BEAR END ROAD	013-007	10,651.12
FISCHER JANET A TRUSTEE		6 BAYBERRY ROAD	011-014	1,229.60
FISCHER JANET A TRUSTEE		OFF BAYBERRY ROAD	011-019	124.12
FISCHER JANET A TRUSTEE		8 BAYBERRY ROAD	011-017	1,102.00
FISHER CATHY E		132 LOBSTER COVE ROAD	021-035	1,374.60

Owner	Second Owner	Location	Map Lot	Original
FISHER CATHY E		83 PARK STREET	021-037	1,475.52
FLAGSHIP MOTOR INN LLC		204 TOWNSEND AVENUE		82.36
FLAHIVE WILLIAM J SR		7 SHERMAN STREET	019-119	1,179.72
FLANAGAN DAVID J		38 SUMMIT ROAD	020-015	1,598.48
FLANAGAN DAVID J		63 HIGH LEDGE LANE	030-031-005	107.88
FLANAGAN DONALD E & WAHLEAH	FLANAGAN KEVIN C & MAUREEN	12 PINE STREET	020-197	910.60
FLANAGAN DONALD E & WAHLEAH	FLANAGAN KEVIN C & MAUREEN	PINE STREET	020-196	113.68
FLASH STEPHEN B & ELENA S		24 FACTORY COVE ROAD	005-022	9,358.88
FLOWER CHRISTOPHER & JANE S		180 COMMERCIAL STREET	015-032	13,596.36
*FOGG NORMAN F		29 WILLIAMS STREET	018-003	403.68
FOLGER WILLIAM S		340 LAKESIDE DRIVE	025-014	4,475.28
FONTAINE ROBERT E & JUDITH F		52 BAY STREET	016-077	1,465.08
FORD ANNE K		39 BACK NARROWS ROAD	031-014	1,136.80
FORLIVESI CARLA		40 ATLANTIC AVENUE	016-041	2,543.88
FOSS SUSAN D		39 MONTGOMERY ROAD	022-036	1,180.88
FOSSETT CHESTER F & ALICE T		ATLANTIC AVENUE	020-057	4,651.60
FOSTER DAVID & LINDA		141 LOBSTER COVE ROAD	021-020-A	6,277.92
FOSTER DAVID A SR & LINDA B		11 OLD STONEWALL ROAD	006-A-004	1,162.32
FOSTER DAVID A SR & LINDA B		18 OLD STONEWALL ROAD	006-A-005	497.64
FOSTER DAVID A SR & LINDA B		35 SCHOOL STREET	020-144-B	1,562.52
FOUR STAR LLC		28 GRANDVIEW AVENUE	002-011	13,091.76
FOX MARGARET A		47 LAKEVIEW ROAD	018-074	1,781.76
FRAME JR WALTER B		133 ATLANTIC AVENUE #82A	010-032-082A	2,676.12
FRANCIS CLAIRE		28 SIMMONS DRIVE	022-039-013	348.00
FRANCIS STEPHEN W & LAURA H		101 TOWNSEND AVENUE	020-118	1,873.40
FRANCIS STEPHEN W & LAURA H		102 OCEAN POINT ROAD	031-006	2,642.48
FRANKE JAMES & JENNIFER		61 LINEKIN ROAD	003-005-002	15,255.16
FRANKO ELIZABETH	FRYNCKO JOHN A	38 UNION STREET	020-135	1,504.52
FRANKO ELIZABETH	FRYNCKO JOHN	34 UNION STREET	020-134	5,493.76
FRAZEL HUGH S III & ANABELLE		BLOW HORN ROAD	007-004-A	504.60
FRAZER JAMES A & PATRICIA		78 LAKEVIEW ROAD	018-064	2,474.28
FRED'S COFFEE				12.76
FREEMAN BARBARA H	BARBARA H FREEMAN REVOC TRST	11 EAMES ROAD	015-027	7,248.84
FREEMAN PAUL G		83 KENNEY FIELD DRIVE	022-078	1,686.64
FREITAG CYNTHIA R		104 APPALACHEE ROAD	021-051	1,224.96
FREUDIGMANN RUSSELL E & LINDA		69 BAY STREET	016-107	1,318.92
FRIANT HOWARD L JR	DEMAST DENISE J	10 SUNSET ROAD	010-051	1,520.76
FRIANT GEORGE D	FRIANT STACEY A MILLER	38 HOWARD STREET	019-028	2,666.84
FRITZ F CARL		160 WESTERN AVENUE #11B	014-020-011B	2,806.04
FRITZ FAMILY LOBSTER COVE LLC		54 LOBSTER COVE ROAD	016-096	2,395.40
FRITZY ENTERPRISES LLC.		93 TOWNSEND AVENUE	020-072	3,960.24

Owner	Second Owner	Location	Map Lot	Original
FRIZZELL GORDON & JANICE		29 BRADLEY ROAD	031-023	338.72
FRIZZELL SARA E		69 KENNEY FIELD DRIVE	022-082	1,700.56
FRIZZELL SARA E		169 KENNEY FIELD DRIVE	022-081	233.16
FULLER JACQUELINE B		9 MASSACHUSETTS ROAD	004-048	4,746.72
FULLER LEONARD		59 CREST AVENUE	010-076-ON	248.24
FULLER LEONARD H & CYNTHIA J		CREST AVENUE	010-076	484.88
FULLER LEONARD H & CYNTHIA J		57 CREST AVENUE	010-077	1,169.28
FULLER LEONARD H & CYNTHIA J		CREST AVENUE	010-075	97.44
FULLERTON FOUR LLC		18 FULLERTON STREET	019-102	1,918.64
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-003-A	162.40
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-002-D	796.92
GAECKLEIN DAVID A & NANCY H		189 LAKESIDE DRIVE	029-002-B	3,012.52
GAECKLEIN NANCY H	BRYER STEPHEN E	LAKESIDE DRIVE	029-003	203.00
GAGNE BARBARA M		10 JUNIPER POINT ROAD	004-006	1,359.52
GAGNE DAVID A & CHRISTINE M		38 FULLERTON STREET	019-106	932.64
GAGNE LINDA M		59 MCFARLAND POINT ROAD	015-043-013	3,946.32
GAGNON DAN & SUE		59 OCEAN POINT ROAD #26	022-039-026	525.48
GALVIS DAVID G		11 PATTON LANE	029-040-N	1,576.44
GAMAGE GERALD W & VALERIE		31 JORDAN DRIVE	030-002-004	1,487.12
GARDNER PETER N & JANE H		36 WEST STREET	019-033	1,414.04
GARRETT S & MAXFIELD A TRUST	SUSAN M GARRETT TRUST	70 LAKESIDE DRIVE	029-013-A	1,545.12
GARRITY KEVIN S; GERARD JR PAUL	GARRITY SEAN RICHARDS	TOWNSEND AVENUE	030-035	810.84
GARRITY SEAN R & DENISE M		186 COMMERCIAL STREET	015-033	5,863.80
GARVIN DAVID T		LINEKIN ROAD	003-005-013	1,474.36
GASBARRONE LESLEY	KLINGER SIGNE	156 TOWNSEND AVENUE	022-013	1,705.20
GATES DWIGHT W & SANDRA L		13 WEST HARBOR POND RD #13B	014-039-013B	2,933.64
GAY THEODORE R & DORA A		183 CREST AVENUE	006-002-C	1,134.48
GAYLE B FARRIS TRUST 2000	RACKEMANN/SAWYER/BREWSTER	331 LAKESIDE DRIVE	025-009	11,086.12
GAYS RICHARD F & SUSAN H		BAYBERRY ROAD ACCESS	011-007-K	634.52
GEDDRY CYNTHIA A		43 MCFARLAND POINT DRIVE#7	015-043-007	3,598.32
*GELARDEN ROBERT J & SUSAN S		36 BRADLEY ROAD	031-015	2,903.48
GENTRY GINA L		84 EASTERN AVENUE	022-048-A	1,827.00
GEORGE WHITTEN FAMILY TRUST	AMY, CHARLES, & R R WHITTEN	54 MASSACHUSETTS ROAD	004-037	939.60
GEORGE WILLIAM M & ANNE M		133 ATLANTIC AVENUE #41T	010-032-041T	1,849.04
GERMAIN SARA W & EDWARD B		ISLE OF SPRINGS	027-001-031	781.84
GERRAUGHTY RODDY F	FEULNER ELIZABETH R	HARBOR HEIGHTS ROAD	016-131	853.76
GERRAUGHTY RODDY R	FEULNER ELIZABETH R	16 HARBOR HEIGHTS ROAD	016-092	928.00
GETCHELL BROS INC				30.16
GIBBONS FAMILY TRUST	GIBBONS JAMES F & MARY LYNN	39 JUNIPER POINT ROAD	004-023	2,724.84
GIBBONS SHEILA E		133 ATLANTIC AVENUE #21B	010-032-021B	2,277.08

Owner	Second Owner	Location	Map Lot	Original
GIBBONS THOMAS D & ELIZABETH A		44 ATLANTIC AVENUE	016-043	3,310.64
GIGUERE PAUL G	GIGUERE FAMILY TRUST	74 CREST AVENUE	011-009-Q	1,012.68
GIGUERE RONALD C & JULIE A		96 ATLANTIC AVENUE #2A	016-018-A-02A	2,112.36
GILBERT WAYNE		16 SIMMONS DRIVE	022-039-005	636.84
GILCHRIST DEBORAH S & BARRETT		56 VIRGINIA STREET	024-053	5,921.80
GILCHRIST DEBORAH S & BARRETT L	D'STAFFORD CHARLOTTE & DAVID	5 BRIGGS LANE	024-039	1,828.16
GILCHRIST PETER AND NANCY		43 COMMERCIAL STREET		40.60
GILCHRIST PETER M & NANCY A		41 COMMERCIAL STREET	015-074	3,968.36
GILCHRIST PETER M & NANCY A		43 COMMERCIAL STREET	015-073	3,234.08
GILES ELBRIDGE		HERON COVE ROAD	029-042	397.88
GILES ELBRIDGE		OFF LAKEVIEW ROAD		470.96
GILES ELBRIDGE & JUNE		MADDOCKS ROAD	018-057-B	138.04
GILES ELBRIDGE A		OFF MADDOCKS ROAD	018-056	138.04
GILES ELBRIDGE A		31 LAKEVIEW ROAD	018-079	591.60
GILES ELBRIDGE A & JUNE		HERON COVE ROAD	026-022	607.84
GILES ELBRIDGE A & JUNE P		39 LAKEVIEW ROAD	018-076	602.04
GILES ELBRIDGE A & JUNE P		38 LAKEVIEW ROAD	018-055	1,559.04
GILES JUNE P		LOGAN ROAD	018-049-002	635.68
*GILES SARAH E & CRAIG L		6 CAMPBELL STREET	016-047	1,220.32
GILKEY L B;SONJA WEBER-GILKEY TRST	GILKEY AMOS; PAGINI FROUWKJE	60 MASSACHUSETTS ROAD	004-039	9,871.60
GILL ROBERT E & KATHLEEN		16 LOBSTER COVE ROAD	016-123	2,903.48
GILL STEPHEN H & CHERYL L		125 CREST AVENUE	006-016	1,204.08
GILL STEPHEN H & CHERYL L		CREST AVENUE	006-011	256.36
GILL STEPHEN H & CHERYL L		OFF SUNSET ROAD	006-015	206.48
GILLETTE DENNIS		133 ATLANTIC AVENUE #52A	010-032-052A	2,398.88
GILLIES JOHN & PATRICIA W		10 SUNNY LANE ROAD	004-054A	5,251.32
GIMBEL ELISABETH VOSE		6 ABENAKI ROAD	021-039-E	2,209.80
GIMBELS OF MAINE INC		14 COMMERCIAL STREET		46.40
GIMBELS OF MAINE INC		39 COMMERCIAL STREET		18.56
GIMBELS OF MAINE INC		16 COMMERCIAL STREET		45.24
GINN HERBERT E	C/O GINN REAL ESTATE	OFF WEST STREET	019-042-B	858.40
GLASER WAYNE R & LOIS A		18 ARTHUR DRIVE	029-013-F	2,328.12
GLASRUUD THOMAS T & LAURIE A		12 BARROWS ROAD	017-025	3,078.64
GLASRUUD THOMAS T & LAURIE A		BARROWS ROAD	017-041	1,166.96
GLASS FRANCOISE		OFF KENNEY FIELD DRIVE	020-183	90.48
GLASS FRANCOISE		37 KENNEY FIELD DRIVE	020-181	1,280.64
GLEASON FINE ART INC		31 TOWNSEND AVENUE		34.80
GLEASON MARTHA W & DENNIS J		20 FACTORY COVE ROAD	005-020	10,208.00
GLEASON MARTHA W & DENNIS J		31 TOWNSEND AVENUE	020-088	7,018.00
GLEN GARRY OF BAYVILLE LLC		10 GLENSIDE ROAD	024-044	8,139.72

Owner	Second Owner	Location	Map Lot	Original
GOGGIN LAWRENCE R & BLANCHE B		133 ATLANTIC AVENUE #31B	010-032-031B	1,977.80
GOLDENBERG WILLIAM J		11 SHERMAN STREET	019-118	1,610.08
GOLDSMITH BILLIE HOWARD		3 PEAR STREET	020-126	2,410.48
GOLDSMITH ELIZABETH F		21 BAYBERRY ROAD	011-009-M	1,003.40
GOMES JOAQUIM I & HELGA D R		119 LAKESIDE DRIVE	029-011-B	2,495.16
GONZALES CAROLE M		CREST AVENUE	011-011	155.44
GONZALES CAROLE M		56 CREST AVENUE	011-010	1,037.04
GONZALES G KENT & CAROLE M		CREST AVENUE	011-013	102.08
GONZALES G KENT & CAROLE M		CREST AVENUE	011-010-A	1,353.72
GORDON ABIGAIL E		12 GRANARY WAY UNIT #2	020-083-002	4,011.28
GORDON DEBORAH J		267 WESTERN AVENUE	008-002	9,530.56
*GORMAN GERARD P & RUTH ANNE	EWING GLENN E	10 FULLERTON STREET	019-099	2,337.40
GORTON EUGENE E & DEBORAH G		20 LINEKIN ROAD #8B	001-017-A-08B	3,426.64
GOSSELIN MARK A & JENNIFER A		5 TOWNSEND LEDGE DRIVE	008-009-B	2,903.48
GOSSELIN RICHARD R		3 HARBOR ISLAND	015-118-001	3,473.04
*GOULD CORINNE H		21 HOWARD STREET	019-001-A	1,740.00
GOWEN CHARLOTTE HEATON		17 WEEKS ROAD	021-026	1,265.56
GRANDVIEW LANDING LLC		5 GRANDVIEW AVENUE	002-014	11,254.32
GRANGER NORTHERN INC		OFF FULLERTON STREET	026-038	3.48
GRANGER NORTHERN INC		OFF BARTER ROAD	026-038-C	344.52
GRANGER NORTHERN INC		PAINÉ ROAD	026-038-D	342.20
GRANT ANNE MCMANUS		OFF WEEKS ROAD	021-028	68.44
GRANT CHRISTOPHER E & SHARON L		53 CROOKED PINE ROAD	011-041	3,488.12
GRANT CHRISTOPHER E & SHARON L		OFF CROOKED PINE ROAD	011-043	232.00
GRANT MARIANNE BERRIGAN		30 ATLANTIC AVENUE	016-038	3,280.48
GRANT RICHARD A & SHARON A		17 MIDDLE ROAD	018-018-B	1,318.92
GRANT SCOTT G	MCMANUS ANNE E	9 GRANT'S WAY	021-029	1,415.20
*GRAVES DEBORAH L & DAREN L		11 BAY STREET	016-112	1,560.20
GRAY BLAIR MCGREGOR	GRAY KRISTEN C	12 LOGAN ROAD	018-047	1,712.16
GRAY DAVID H & DOROTHY ANNE	DAVID & DOROTHY GRAY REV TRST	23 HAHN COVE RD	009-024	13,050.00
GRAY J MAINE QUAL PERS RESIDENCE	GRAY T MAINE QUAL PERS RES	26 APPALACHEE ROAD	021-042	2,331.60
GRAY TERENCE K & JENNIFER M		11 WESTERN AVENUE	018-002-C	835.20
GRAYHAWK LEASING LLC				481.40
GREATAMERICA FINANCIAL SVCS CI				38.28
GREENE ROBERT A	THE ELLEN GREENE TRUST	114 APPALACHEE ROAD	021-054	1,001.08
GREENLEAF ALBERT L		34 HOWARD STREET		24.36
GREENLEAF ALBERT L & CLEO R		8 WEST STREET	019-011	2,242.28
GREENLEAF ALBERT L & CLEO R		34 HOWARD STREET	019-027	1,893.12
GREENLEAF EILEEN B		15 PATTON LANE	029-041-001	1,372.28
GREENWOOD TRACEY E		142 OCEAN POINT ROAD	031-010-A	636.84

Owner	Second Owner	Location	Map Lot	Original
GREENWOOD TRACEY E		138 OCEAN POINT ROAD	031-010-B	1,743.48
GRIFFIN CARL R III & DENISE		59 ATLANTIC AVENUE	016-026	4,902.16
GRIFFIN CARL R III ESQ		59 ATLANTIC AVENUE		184.44
GRIFFIN DENISE C		195 ATLANTIC AVENUE	005-033-B	14,172.88
GRIFFIN DONALD G & JANE A		116 GRANDVIEW AVENUE	001-011	16,985.88
GRIFFIN JENNIFER Z	JENNIFER Z GRIFFIN LIVING TRUST	25 LOBSTER COVE ROAD	016-009	3,415.04
GRIFFIN JENNIFER Z	JENNIFER Z GRIFFIN LIVING TRUST	104 ATLANTIC AVENUE	010-037	2,788.64
GRIFFIN KAREN U & WILLIAM R		88 CREST AVENUE	011-009-D	621.76
GRIFFIN MARGUERITE J		44 ROADS END	010-008	4,475.28
GRIFFITHS VICTORIA A		47 BIRCH ROAD	007-007-E	2,480.08
GRINDALL HARRY S III		107 WESTERN AVENUE	014-034	1,753.92
GRINNELL BARRY G & LORI L		192 MIDDLE ROAD	029-036-A	2,061.32
GROTON NEAL F & SUSAN			025-018-2B	470.96
GROTON NEAL F & SUSAN		137 SAMOSET ROAD	025-018-002A	3,107.64
GROVER MERRITT B & PATRICIA A		2 MONTGOMERY ROAD	022-031	1,820.04
GROVER ROBERT F		47 TOWNSEND AVENUE	020-080	4,199.20
GROVER'S HARDWARE INC		47 TOWNSEND AVENUE		493.00
GRUENER WILLIAM & NICIA N		144 ATLANTIC AVENUE	010-045	3,295.56
GUADIZ PATRICK H & JENNIFER A		8 MCFARLAND POINT DRIVE#33	015-043-033	2,686.56
GUDROE DARRELL & SARAH		32 KENNEY FIELD DRIVE	020-177	2,296.80
GUDROE SARAH				55.68
GUDROE SARAH K		206 TOWNSEND AVENUE	026-37E-00N	185.60
GUERIN MARK J & KARIN E		21 OLD QUARRY LANE	018-031-A	1,762.04
GUNNISON MELBA R		163 CREST AVENUE	006-003-A	1,614.72
GUZZO DAWN K & GARY		23 WEST STREET	019-111	2,027.68
GUZZO LEE A & BARBARA		28 HARRIS POINT PLACE	017-003	7,921.64
GUZZO LEE A & BARBARA		30 HARRIS POINT ROAD	017-003-A	1,999.84
*HAGGETT CHARLES E III & MARTHA		134 LAKEVIEW ROAD	026-011	1,975.48
HAGGETT MARTHA A		23 LAKEVIEW ROAD	018-081	1,205.24
HAHN MICHELLE J		82 BACK NARROWS ROAD	031-021	10.44
HAHNEL JUDITH M		CORNER OF PARK & CAMPBELL	020-035	432.68
HAINES GERALD C & RITA M		40 LOBSTER COVE ROAD	016-092-A	1,395.48
*HALE CYNTHIA E		44 UNION STREET	020-151	3,554.24
*HALE DONALD G & FRANCES H		14 MOFFAT LANE	025-017-003	3,665.60
HALE STEPHANIE J		8 ABENAKI ROAD	021-039-F	2,474.28
HALLINAN DENNIS		ATLANTIC AVENUE (REAR)	005-015	47.56
*HALLINAN DENNIS & MARY		239 ATLANTIC AVENUE	005-016	2,787.48
HALLINAN KATHLEEN P & WILLIAM F		11 KENNEY FIELD DRIVE	020-187	1,458.12
HALLINAN RICHARD M		6 SEA STREET	015-048	1,199.44
HALLINAN ROBERT A & DEBRA S		12 SUNSET ROAD	010-052	2,210.96

Owner	Second Owner	Location	Map Lot	Original
HALLINAN ROBERT A & DEBRA S		18 HIGHLAND PARK ROAD	023-026-004	1,766.68
HALLINAN WILLIAM F & KATHLEEN		7 KENNEY FIELD DRIVE	020-188	1,301.52
HALTER NIKOLAUS		100 TOWNSEND AVENUE #2	020-102-002	1,354.88
HAMBLÉN DAVID G & SUSANNE G		399 LAKESIDE DRIVE	013-018	3,408.08
HAMBLÉN JANET K		347 LAKESIDE DRIVE	025-012	4,986.84
HAMBLÉN WILLIAM R & JANET K		8 MCFARLAND POINT DRIVE#29	015-043-029	2,685.40
HAMILTON GEORGE & THERESA		133 ATLANTIC AVENUE #41A	010-032-041A	2,320.00
HAMM CAROLE & DAVID HOPLA		9 JORDAN DRIVE	030-002-001	490.68
HAMM CAROLE & DAVID HOPLA		HAMMOND WAY	030-002-012	7,971.52
HAMMOND LESLIE H	HOLLY LENHARDT 2010 REV TRST	15 HAMMOND WAY	006-009	160.08
HAMMOND LESLIE H	HOLLY LENHARDT 2010 REV TRST		006-012	1,100.84
HAMMOND LUMBER COMPANY				1,276.00
HAMRIN KRISTINA W		7 SUNSET ROAD	010-006	1,755.08
HANLEY KATHY L	LLERAN ALLISON H	98 MCKOWN POINT ROAD	004-056	3,318.76
HANNAFORD BROS CO #8143		180 TOWNSEND AVE		11,756.60
HANNULA EDWARD A & ELIZABETH		201 LOBSTER COVE ROAD	021-015	3,652.84
HANSEN JERRETT L	INGERSOL LAURA	22 MOUNTAIN VIEW ROAD	029-006-E	1,658.80
HARBOR BAIT INC				649.60
HARBOR LAKE FARM ASSOC INC		ISLAND-WEST HARBOR POND	029-048	191.40
HARBOR MART/COUNTRY STORE		15 COMMERCIAL STREET		29.00
HARBOR TECH SOLUTIONS		185 TOWNSEND AVENUE		250.56
HARBOR VIEW HOUSING ASSOCIATES		23 SCHOOL STREET	020-144-A	12,947.92
HARBORAGE INN INC		75 TOWNSEND AVENUE		135.72
HARBORFIELDS INC		24 MCKOWN POINT ROAD		787.64
HARBORFIELDS INC		24 MCKOWN POINT ROAD	008-013	15,918.68
HARBORSIDE CTR FOR WELLBEING		115 TOWNSEND AVENUE		22.04
HARBORSIDE CTR FOR WELLBEING LLC		115 TOWNSEND AVENUE	020-115	2,734.12
HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE		176.32
HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE	020-076	6,137.56
HARDING CURTIS E & JEANNE C		83 CREST AVENUE	010-073	905.96
HARDING CURTIS E & JEANNE C		87 CREST AVENUE	010-072	1,081.12
HARDSCRABBLE LLC	ATTN: WILLIAM ALLISON	VIRGINIA STREET	024-052-A	5,605.12
HARDSCRABBLE LLC	ATTN: WILLIAM ALLISON	36 VIRGINIA STREET	024-049	7,762.72
HARDSCRABBLE LLC	ATTN: WILLIAM ALLISON	VIRGINIA STREET	024-048	104.40
HARDWICK JASON & ECHO		59 OCEAN POINT ROAD #27	022-039-027	450.08
HARDWICK SCOTT ALAN	HAILI VANESSA KARG	15 SHERMAN STREET	019-117	2,149.48
HARMONY HILL REALTY TRUST		WEST STREET	019-041	256.36
HARMONY HILL REALTY TRUST		8 MILL COVE CREST	019-042	2,122.80
HAROLD W BISHOP AGENCY		3 BRIDGE STREET		73.08
HARRIGER BARBARA S	WEIDERMAN DOUGLAS P	14 JUNIPER POINT ROAD	004-004-A-0	2,504.44

Owner	Second Owner	Location	Map Lot	Original
HARRIGER BARBARA S		21 WEST STREET	019-121	1,525.40
HARRIGER JAMES C		3 SHERMAN STREET	019-120	1,011.52
HARRINGTON SPECIAL NEEDS TRUST	C/O CARL R GRIFFIN III	BAYVILLE ROAD	031-037	539.40
HARRINGTON SPECIAL NEEDS TRUST	C/O CARL R GRIFFIN III	9 BAYVILLE ROAD	031-036	1,758.56
HARRIS BRUCE M & MEDEA D		MIDDLE ROAD	029-038	986.00
*HARRIS LEE S III & PIETERNELLA		12 BEAR END ROAD	013-007-A	14,482.60
HARTFORD P CHAPIN		5 SEA STREET	019-025	1,973.16
HARTGROVE JOSEPH D & SUSAN M		69 LAKEVIEW ROAD	026-021-A	2,069.44
HASTINGS ELIZABETH M	REECE SUSAN M	ISLE OF SPRINGS	027-001-193	1,041.68
HATCH ALICE B		32 JUNIPER POINT ROAD	004-013	3,177.24
HATCH MARY T		15 VIRGINIA STREET	031-036-A	2,325.80
HAWKE ANDREW C		78 PARK STREET	021-039-C	4,412.64
HAWKE ASSOCIATES LLC		203 TOWNSEND AVENUE	030-008	6,932.16
HAWKE BEATRICE A		20 KENNEY FIELD DRIVE	020-172	1,630.96
HAWKE BEATRICE A		32 TODD AVENUE		31.32
HAWKE BEATRICE A		32 TODD AVENUE	015-085	2,097.28
HAWKE LAND HOLDINGS LLC		TOWNSEND AVENUE	022-017-1	592.76
HAWKE MOTORS		203 TOWNSEND AVENUE		242.44
HAYES FAMILY CORPORATION		48 BLOW HORN ROAD	007-010	5,895.12
HAYES JAMES A II	GRAY BARBARA H	BLOW HORN ROAD	007-010-00A	1,729.56
HAYNES GEORGE P	MABELLE HAYNES LIV REVOC TRST	55 ATLANTIC AVENUE	016-027	3,156.36
HAZELTON MARK W	HAZELTON FAMILY TRUST	44 MASSACHUSETTS ROAD	004-026	2,839.68
HEABERLIN IRMA L LIFE ESTATE		52 KENNEY FIELD DRIVE	022-066	1,470.88
HEADS OF THE HARBOR INC		52 UNION STREET		59.16
HEALION THOMAS E & BETTY H		115 APPALACHEE ROAD	021-058	4,115.68
HEALY MAURICE J & VALERIE M		33 MCFARLAND POINT DRIVE#2	015-043-002	3,177.24
HEDBERG CATHERINE E & BRETT M		33 HARRIS POINT ROAD	017-005-B	5,503.04
*HELMAN FRANK G LIFE ESTATE	PEAK MARTHA H	88 APPALACHEE ROAD	021-048	3,249.16
HENNESSY JOHN R & COLLEEN		21 SEA STREET	015-045	4,075.08
HENNIGAR HOWARD V JR & SUSAN L		205 207 SAMOSET ROAD	028-013	7,172.28
HEPBURN SUE T		65 REED ROAD	026-021-E	2,146.00
HERMANN GEORGE A & MYRL D		96 ATLANTIC AVENUE #3B	016-018-A-03B	2,321.16
HESELTON DOANE R		96 ATLANTIC AVENUE #1C	016-018-A-01C	2,309.56
HESSE SHIRLEY MCKAY		47 WESTERN AVENUE	018-033	2,613.48
HEVERLING DAVID R & HEATHER H		116 CREST AVENUE	007-007-G	2,001.00
HEYL ANTHONY		17 TOWNSEND AVENUE		53.36
HIGGINS JOSHUA P & EMILY P		53 OLD STONEWALL ROAD	006-002-M-02	1,864.12
HIGGINS RACHEL				20.88
HIGH LEDGE LLC		HIGH LEDGE LANE	030-031	45.24
HIGH LEDGE LLC		57 HIGH LEDGE LANE	030-031-006	107.88

Owner	Second Owner	Location	Map Lot	Original
HIGH LEDGE LLC		10 OAK STREET	019-006	4,091.32
HIGH LEDGE LLC		78 CREST AVENUE	011-009-B	1,244.68
HIGH LEDGE LLC		49 HIGH LEDGE LANE	030-031-012	120.64
HIGH LEDGE LLC		69 HIGH LEDGE LANE	030-031-004	113.68
HIGH LEDGE LLC		71 HIGH LEDGE LANE	030-031-003	110.20
HIGH LEDGE LLC		53 HIGH LEDGE LANE	030-031-007	136.88
HIGH LEDGE LLC		47 HIGH LEDGE LANE	030-031-008	110.20
HIGH LEDGE LLC		75 HIGH LEDGE LANE	030-031-001	107.88
HIGH LEDGE LLC		73 HIGH LEDGE LANE	030-031-002	109.04
HIGI SH LLC				34.80
HILARY L FRITZ RIPP REVOC TRUST		11 SCHOOL STREET	020-148	1,804.96
HILL LOIS BOON		52 MCFARLAND POINT DRIVE#28	015-043-028	4,119.16
HILSCHER ROBERT B & DEBORAH S		80 OAK STREET	026-037-B	2,721.36
HINDS TIMOTHY		62 BAY STREET	020-005	1,380.40
HINRICHS CELIA A	BLOOM SAUL A	139 MCKOWN POINT ROAD	009-032	7,673.40
HOCHSTEIN SUSANN & JOHN		142 ATLANTIC AVENUE	010-044	3,212.04
HODGDON ALAN; ALICE & JENNIFER		5 HILLSIDE ROAD	024-013	894.36
HODGDON CLARA G HEIRS OF		139 WESTERN AVENUE	014-027	2,411.64
HODGDON CLARA G HEIRS OF		WESTERN AVENUE	014-027-A	139.20
HODGDON DANA & CATHY		175 LAKESIDE DRIVE	029-004	2,761.96
HODGDON DANA & CATHY		LAKESIDE DRIVE	029-005	116.00
HODGDON YACHT SERVICES LLC		85 MACFARLAND POINT		112.52
HODGDON YACHT SERVICES, LLC		85 MCFARLAND POINT DRIVE	015-043-B	8,606.04
HOFFMAN RUSSELL H	FOULGER SARAH M	33 POWDER HILL FARMS ROAD	025-014-B-0	5,718.80
HOLBROOK VERONICA		37 MIDDLE ROAD	026-042	603.20
HOLM KENNETH D			030-002-002	1,487.12
HOLMAN JANE S	JANE S HOLMAN 2006 REVOC TRST	110 GRANDVIEW AVENUE	001-012	6,912.44
HOLMES JAMES S	BERNIER CRYSTAL R	90 EASTERN AVENUE	023-001	1,033.56
HOLMES JAMES S JR & DIANA LEE		250 OCEAN POINT ROAD	031-033	896.68
HOLMES JULIA		OCEAN POINT ROAD	031-029-1	719.20
HOLT JOSEPH J & DEBORAH C		97 APPALACHEE ROAD	021-064	3,265.40
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	ST ANDREWS LANE	014-007	1,185.52
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	8 SEA VIEW PLACE	014-008-A	2,969.60
HOPKINS RAYMOND, MARK & KATHRYN		16 CRANBERRY ROAD	011-002	3,379.08
HORGAN KATHARINE D		25 CAMPBELL STREET	016-051	962.80
HOSKEER CHRISTIAN J & JULIE M		63 KENNEY FIELD DRIVE	022-083	2,620.44
HOUSE FRANCES SULLIVAN & RICHARD		26 BLOW HORN ROAD	007-008-P	586.96
HOUSE OF LOGAN		20 TOWNSEND AVENUE		142.68
HOUSE OF LOGAN		34 TOWNSEND AVENUE		82.36
HOUSTON RIVERTON PROPERTIES LLC		15 SEA STREET	015-047	2,006.80

Owner	Second Owner	Location	Map Lot	Original
HOWARD H WYMAN JR	THE HOWARD FAMILY TRUST	HERON COVE ROAD	029-042-A	193.72
HOWARD H WYMAN JR		20 WAWENOCK TRAIL	026-006	1,682.00
HOWARD HOUSE	THE HOWARD FAMILY TRUST	347 TOWNSEND AVENUE	030-034	7,943.68
HOWARD HOUSE INC		347 TOWNSEND AVENUE		227.36
HOWARD HUGH W JR		WAWENOCK TRAIL	029-047	298.12
HOWE BRIAN M & DIANE M		32 SUMMIT ROAD	020-013	1,566.00
HOWE MELANIE L		54 BLOW HORN ROAD	007-011	4,826.76
*HOZDALA PAUL W		29 KENNEY FIELD DRIVE	020-182	1,634.44
HUGHES JANET F		31 CROOKED PINE ROAD	011-051	2,445.28
HUGHES NETWORK SYSTEMS LLC				6.96
HUIZING TIMOTHY C & ARLENE J				
HULL JERRY L	RUFFALO MARIE ROSE	24 HARBOR HEIGHTS ROAD	016-093	917.56
*HULL, MARY		63 BAY STREET	016-078	1,332.84
HULTIN THOMAS & LINDA		12 SIMMONS DRIVE #3	022-039-003	432.68
HUMPHREY RICHARD A & KATHLEEN M		22 OLD STONEWALL ROAD	006-B-004	1,437.24
HUNT FRANCIS STUART		41 SCHOOL STREET	022-062-A	1,582.24
HUNTER/MAINE REALTY TRUST		15 MASSACHUSETTS ROAD	004-046	2,484.72
HURD JANE NEWCOMB		45 JUNIPER POINT ROAD	183 004-022	8,183.80
HURD TIMOTHY D & SUZANNE M	SEVERANCE ROGER D	66 COMMERCIAL STREET	015-015	2,531.12
HURD TIMOTHY E & SUZANNE M		OFF CREST AVENUE	016-002	624.08
HURFORD HENRY J JR CPA		52 FULLERTON STREET	019-108	2,416.28
HURFORD HENRY JOHN III		2 MCKOWN STREET		15.08
HURST NANCY S		BOOTHBAY TOWN LINE	029-007-B	2.32
HUTCHEON PAUL & SUSAN		15 WILLIAMS STREET	018-007	1,380.40
HUTCHESON THAD T JR & REBECCA B		CREST AVENUE	010-086	417.60
HUTCHINGS FRED H & JERI K		8 MCKOWN POINT ROAD	008-012	8,555.00
HUTCHINS DAVID CLINTON		12 PATTON LANE	029-041-002	1,129.84
HUTCHINS DEANE L & VIRGINIA B		10 PARK STREET	020-167	1,425.64
HUTCHINS DEANE L & VIRGINIA B		SUNSET ROAD	010-055	174.00
HUTCHINSON ALBERT N & SUSAN J		42 SUNSET ROAD	010-056	1,169.28
HUTCHINSON CHARLES H & REBECCA		ISLE OF SPRINGS	027-001-152	914.08
HYDE JENNIFER	BRONSTEIN DAVID M	14 CROOKED PINE ROAD	011-029	752.84
HYSON RONALD		17 HARRIS POINT ROAD	017-007	6,312.72
ILIADES KAREN S & EMMANUEL C		48 BAYVILLE ROAD	031-037-A	1,193.64
IMBER ROBIN LEE		177 CREST AVENUE	006-A-001	1,607.76
IMHOF ANGELA M		OLD STONEWALL ROAD	006-002-M-04	480.24
IMHOF LENORE M		133 ATLANTIC AVENUE #71A	010-032-071A	2,039.28
INGRASSIA MICHAEL & CHRISTINA L		11 WALL POINT ROAD	021-012	1,380.40
INTERFACE SECURITY SYSTEMS		122 CREST AVENUE	007-007-H	1,332.84
IRISH PATRICIA E & HOWARD		52 MIDDLE ROAD	026-028	13.92
				723.84

Owner	Second Owner	Location	Map Lot	Original
IRVING OIL LIMITED		209 TOWNSEND AVENUE	030-008-B	6,956.52
IRVING OIL LIMITED		209 TOWNSEND AVENUE		3,178.40
ISLAND OAK CORP		68 OAK STREET	020-114	1,816.56
ISLAND TEAK COMPANY		38 SEA STREET		6.96
ISLE OF SPRINGS ASSOCIATION		POWDER HORN ISLAND	027-005	257.52
ISLE OF SPRINGS ASSOCIATION		RAM ISLAND	027-002	236.64
ISLE OF SPRINGS ASSOCIATION		ISLE OF SPRINGS	027-001-001	19,745.52
ISLER SUSAN L	STRONG NANCY F	17 CREST AVENUE	016-004	1,578.76
ISLER SUSAN L	STRONG NANCY F	OFF CREST AVENUE	016-003	445.44
J & A REALTY LLC		11 COMMERCIAL STREET	015-110	2,745.72
J EDWARD KNIGHT INSURANCE CO		159 TOWNSEND AVENUE		164.72
*JACOBSON ROBERT E	ROBERT E JACOBSON INTER VIVOS	36 HARRIS POINT ROAD	017-005	7,629.32
JACQUELINE L MONTGOMERY REV TRST	MONTGOMERY JACQUELINE L	12 GRANARY WAY UNIT #1	020-083-001	5,036.72
JAEGER LARRY E & SHEILA E		8 BIRCH ROAD	011-070	3,770.00
JAMES BRENT M		22 HUTCHINSON DRIVE	029-040-D	1,535.84
JAMESON SUSAN K	WISSLER ANNE L	63 BARROWS ROAD	017-032	2,379.16
JANICE M DETOMA REVOCABLE	INDENTURE OF TRUST	7 RACoon DRIVE	007-008-M	2,600.72
JARKIEWICZ PAUL S		94 LAKESIDE DRIVE	029-013-B	1,586.88
JEAN TARR FLEMING TRUST	LOUIS BROWN FLEMING TRUST	62 MASSACHUSETTS ROAD	004-040	9,292.76
JEATH LLC		6 MCCLINTOCK STREET	019-156	1,704.04
JEATH LLC		2 4 & 6 WHARF STREET	015-114	5,994.88
JEATH LLC		MCKOWN STREET	015-099	3,792.04
JEATH LLC		34 TOWNSEND AVENUE	019-148	6,223.40
JEATH LLC		MCCLINTOCK STREET	019-155	1,148.40
JEATH LLC		20 TOWNSEND AVENUE	019-154	8,691.88
JILL DOYLE LIVING TRUST	DOYLE JILL & JOSEPH	52 MCFARLAND POINT DRIVE#27	015-043-027	4,276.92
JMJ INVESTMENT GROUP LLC		55 OAK STREET		298.12
JOBES THEODORE H & ELIZABETH V		9 WATUTKA WAY	010-083	960.48
JOBES THEODORE H & ELIZABETH V		CREST AVENUE	010-085	424.56
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-081	351.48
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-080	527.80
JOBES THEODORE H		7 WATUTKA WAY	010-082	2,034.64
JOCELYNE B BLAIS TRUST 2011	MAURICE G BLAIS TRUST 2011	27 LINEKIN ROAD	001-005	11,934.08
JOHN E ST JOHN LIVING TRUST	ST JOHN JOHN & GERNA H	WEST HARBOR POND CONDO	014-039-008D	2,935.96
JOHNSON BRADLEY C & JULIA A		34 SCHOOL STREET	020-141-A	577.68
JOHNSON BROOKS N	DRISKO-JOHNSON MARGARET	3 PARK STREET	020-040	1,606.60
JOHNSON CHERYL RAE	REED MARTHA	91 BAYVILLE ROAD	024-007	1,184.36
JOHNSON DAVID I		2 MCFARLAND POINT DRIVE	015-043-036	2,611.16
JOHNSON STEVEN B & JENNIFER W		31 BAY STREET	016-088	1,351.40
JOHNSTON JANE E		79 WESTERN AVENUE	014-042	1,865.28

Owner	Second Owner	Location	Map Lot	Original
JOLLEY THOMAS & STACEY		16 ELVIRA DRIVE	018-002-B	1,548.60
JONES ALLAN R		18 EATON ROAD	025-021-A	13,113.80
JONES DONNA		59 OCEAN POINT ROAD #22	022-039-022	148.48
*JONES JOANNE P		59 OCEAN POINT ROAD #21	022-039-021	125.28
JONES ROBERT A & LINDA M		71 OAK POINT ROAD	012-005	21,006.44
JONES VIRGINIA B		20 SUMMIT ROAD	016-067	1,059.08
JORDAN ALDEN		60 WEST STREET	019-040	4,047.24
JORDAN CAROLE		39 JORDAN DRIVE	030-002-007	2,243.44
JORDAN CAROLE M		37 JORDAN DRIVE	030-002-006	345.68
JORDAN EDWARD P		LINEKIN ROAD	003-005-017	1,699.40
JORDAN NANCY E	MILLER SUSAN M	99 APPALACHEE ROAD	021-063	4,542.56
JORDAN PETER W & RUTH S		10 ROBERTS CIRCLE	024-022	1,858.32
JOURDET LON W III & GALE L		214 ATLANTIC AVENUE	006-023	2,311.88
JOURNAGAN TRAVIS		22 GRANARY WAY		61.48
JOYAL SCOTT D & DIANE R		15 REED ROAD	026-023	1,015.00
JSE LLC		55 COMMERCIAL STREET	015-070	8,858.92
JSE LLC		55 COMMERCIAL STREET		97.44
JUDGE NANCY D		77 MCKOWN POINT ROAD	004-053-A	11,340.16
JUDGE WADE W		75 MCKOWN POINT ROAD	004-053	2,846.64
JUNIPER POINT VILLAGE ASSOC	IMPROVEMENT SOCIETY	87 MCKOWN POINT ROAD	004-031	3,553.08
JUNIPER POINT VILLAGE ASSOC	IMPROVEMENT SOCIETY	36 JUNIPER POINT ROAD	004-016	399.04
KAHN MICHAEL A & BEVERLY K		28 BIRCH ROAD	011-074	6,702.48
KALER MARY A		48 COMMERCIAL STREET	015-011	6,120.16
KALER MARY A & SAM		80 COMMERCIAL STREET		243.60
KALER MARY C		28 BAY STREET	016-062	1,291.08
KAREN E BARTHOLOMEW TRUST	BARTHOLOMEW KAREN E	133 WESTERN AVENUE	014-029	5,960.08
KAREN E BARTHOLOMEW TRUST	BARTHOLOMEW KAREN E	LOGAN ROAD	018-049-006	1,497.56
KAREN E BARTHOLOMEW TRUST	BARTHOLOMEW KAREN E	WESTERN AVENUE	014-029-A	162.40
KARNS ELIZABETH DBA THE PANTRY		BOOTHBAY HOUSE HILL		29.00
KARNS JEFFREY L & ELIZABETH		33 EASTERN AVENUE	022-056	1,356.04
KATAMA ACQUISITIONS LLC		5 NAHANADA ROAD	011-008-B	2,960.32
KATAMA ACQUISITIONS LLC		4 NAHANADA ROAD	011-009	1,743.48
KATHLEEN S FANOE TRUST	FANOE KATHLEEN S	48 FULLERTON STREET	019-107	2,166.88
KAZAKOS TAKIS A	C/O ARELITSA KAZAKOS	4 CAMPBELL STREET	016-046	1,097.36
KEARNS THOMAS MICHAEL		160 WESTERN AVENUE #1A	014-020-001A	2,807.20
KEEGAN KEVIN M		4 HILLSIDE ROAD	031-037-B	950.04
KEEGAN MARGARET R		OCEAN POINT ROAD	031-002	44.08
KEEGAN MARGARET R		43 MONTGOMERY ROAD	031-001	4,201.52
KEEGAN PEGGY				53.36
KEISER KATHRYN G		70 BLOW HORN ROAD	007-013	5,753.60
KEITH RICHARD F & NELDA H		15 ATLANTIC AVENUE #D	020-053-D	1,806.12

Owner	Second Owner	Location	Map Lot	Original
KELLER WILLIAM B	BLOOMGARDEN JUDITH M	15 LEDGE ROAD	009-006	6,368.40
KELLEY ANDREW J & DESMOND J		33 LAKEVIEW ROAD	018-078	787.64
*KELLEY EUGENE W		226 ATLANTIC AVENUE	006-025	1,282.96
KELLEY FAMILY REV TRUST	KELLEY WILLIAM P & JOY A	87 OLD STONEWALL ROAD	006-002-R	1,089.24
KELLY FREDERICK L & NANCY J		11 FACTORY COVE ROAD	005-028	4,127.28
KENANDALE, LLC		UNION COURT	020-161	392.08
KENANDALE, LLC		50 UNION STREET	020-152	2,542.72
*KENDLEY PATRICK & YVONNE		WEST HARBOR POND CONDO	014-039-003	1,976.64
KENNEDY DONALD J & BETTY D		76 WEST STREET	019-041-A-01	3,942.84
KENNETH M WOODS REVOC LIV TRST		133 ATLANTIC AVENUE #61B	010-032-061	2,039.28
KENNETH M WOODS REVOC LIV TRST	WOODS KENNETH M	133 ATLANTIC AVENUE #72A	010-032-072A	2,339.72
KENNISTON DONALD H & CHRISTINE		133 ATLANTIC AVENUE #92A	010-032-092A	2,731.80
KENNISTON DONALD H & CHRISTINE N		45 ROADS END	010-021	7,833.48
KENT RACHAEL G DEVISEES OF	HILL SUSAN	ISLE OF SPRINGS	027-001-190	728.48
KENT KATHRYN ORNE & WILLIAM R JR		128 WESTERN AVENUE	014-016	7,266.24
KERNEY MARILY M		8 ROCK ROAD	009-010-A	8,133.92
KERNEY MARILY M & JOHN A		197 WESTERN AVENUE	013-024	2,509.08
KERZNER STUART & JOANNE		76 OAK STREET	022-010	1,931.40
KEY BANK N A		MEADOW MALL		66.12
KEYES KAREN		60 KENNEY FIELD DRIVE	022-068	2,307.24
KHALSA KAU SANGAT GURU	KHALSA SINGH SANGAT GURU	44 TOWNSEND AVENUE	019-150	1,793.36
KILGORE ROGER V	ROGER V KILGORE LIVING TRUST	59 MCFARLAND POINT DRIVE#16	015-043-016	4,027.52
KIMBALL RALPH A JR & GAIL P		20 BIRCH ROAD	011-073	6,519.20
KING FREDERICK D		17 WALL POINT ROAD	021-011	1,090.40
KING RICHARD A & LINDA M		5 SCHOOL STREET	020-151-A	1,677.36
KINSHIP PARTNERSHIP	C/O T JAY SEALE III	160 WESTERN AVENUE #4B	014-020-004B	2,808.36
KIPP DERYL P & MELANIE B		89 COMMERCIAL STREET	015-062	5,336.00
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL		54.52
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL	015-076-A	7,172.28
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	45 FULLERTON STREET	019-069	1,648.36
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	12 HIGH STREET	020-028	2,224.88
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	39 FULLERTON STREET	019-070	919.88
KIRK FAMILY REVOCABLE TRUST	KIRK BENJAMIN J & PAMELA	29 SPRUCE POINT HEIGHTS	003-005-016	5,694.44
KIRK FAMILY TRUST	KIRK BENJAMIN	LINEKIN ROAD	003-005-015	1,699.40
KIRK PAMELA & BENJAMIN		FULLERTON STREET	019-070-A	328.28
KLEINE BETH A & ROBERT E JR		113 APPALACHEE ROAD	021-060	2,448.76
KLEMENTS KEITH		MOFFAT LANE	025-017-004	580.00
KNOBLOCH MARJORIE S & THOMAS G		138 SAMOSET ROAD	025-024	3,166.80
KOCH BETTY CARY	BETTY CARY KOCH TRUST	64 MCFARLAND POINT DRIVE	015-043-020	4,508.92

Owner	Second Owner	Location	Map Lot	Original
KOOPMAN RONALD R	TERESA KOSTER 2005 TRUST	38 MOUNTAIN VIEW ROAD	029-006-H	1,722.60
KOSTER TERESA		16 CENTRAL AVENUE	001-009-00A	16,104.28
KOWALSKI JEFF K		282 SAMOSET ROAD	028-004-B	4,955.52
KREAHLING ROBERT P & SUZANNE R	KRISTAN CHRISTIAN M & BRYNNE M	29 HARRIS POINT ROAD	017-005-A	6,571.40
KRISTAN CHRISTIAN M & BRYNNE M		70 MIDDLE ROAD	026-030	1,352.56
KRISTOFF LISA M		103 KENNEY FIELD DRIVE	023-025	1,311.96
KRUG JOSEPH H & JULIE G	KUBISEK BRIAN S	8 SOUTHERN WAY	004-054	8,166.40
KUBISEK BRIAN S		180 ATLANTIC AVENUE	010-092	1,981.28
KUBISEK BRIAN S AND STEPHANIE L		ATLANTIC AVENUE	010-091	331.76
KUCHARSKY SAMUEL N & MARSHA	KUMLER KATHERINE C	14 HIGHLAND PARK	023-026-003	1,751.60
KUMLER KATHERINE C		60 LAKEVIEW ROAD	018-063	2,101.92
KURZ CHRISTOPHER W & DEBORAH K		58 MCKOWN POINT ROAD	008-014	10,201.04
KURZIUS ANNEMARIE L LIFE ESTATE	KURZIUS ANNEMARIE L LIFE ESTATE	38 BLOW HORN ROAD	007-008-G	7,926.28
KURZIUS ANNEMARIE L LIFE ESTATE		39 BIRCH ROAD	007-008-E	6,840.52
KYNOR FAMILY REVOCABLE TRUST		19 POOLER ROAD	004-002	4,019.40
*LABELLE FAMILY TRUST	KYNOR DAVID BOUTON LABELLE ERNEST H & SHEREDITH	25 BEACH ROAD	007-008-N	1,962.72
LABONTE JENNIFER M		23 BRADLEY ROAD	031-024	454.72
LACHAPELLE CHARLES D & GERENE M		17 BEACH ROAD	007-008-Q	1,141.44
LACHMANN NORBERT	NORBERT LACHMANN TRUST 2013 LACROIX FAMILY TRUST	7 BARROWS ROAD	021-014	5,355.72
LACROIX MOLLY B & ROBERT A		7 ROBERTS CIRCLE	024-020	2,442.96
LADERER GREGORY S & ELIZABETH E		OFF OAK STREET	019-132	128.76
LADERER GREGORY S & ELIZABETH E	LAFAYETTE BOOTHBAY HARBOR LLC	21 FULLERTON STREET	019-093	3,692.28
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE	016-033-B	19,874.28
LAFAYETTE BOOTHBAY HARBOR LLC		ATLANTIC AVENUE	016-035	2,815.32
LAFAYETTE BOOTHBAY HARBOR LLC	LAFAYETTE BOOTHBAY HARBOR LLC	31 ATLANTIC AVENUE		1,307.32
LAFAYETTE BOOTHBAY INC		138 TOWNSEND AVENUE	022-011	9,166.32
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET	015-017	43,496.52
LAFAYETTE BOOTHBAY INC	LAFAYETTE BOOTHBAY INC	55 BAY STREET	016-080	1,552.08
LAFAYETTE BOOTHBAY INC		BAY STREET	016-078-A	559.12
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET		1,822.36
LAFAYETTE FISHERMAN'S LLC	LAFAYETTE FISHERMAN'S LLC	22 COMMERCIAL STREET	015-107	1,412.88
LAFAYETTE FISHERMAN'S LLC		COMMERCIAL STREET	015-007	3,166.80
LAFAYETTE FISHERMAN'S LLC		COMMERCIAL STREET	015-008	607.84
LAFAYETTE FISHERMAN'S LLC	LAFAYETTE FISHERMAN'S LLC	22 COMMERCIAL STREET		30,946.48
LAFAYETTE GROUP		138 TOWNSEND AVENUE		278.40
LAFFERTY HILARY EDDY		109 BAYVILLE ROAD	024-035	1,940.68
LAIRD STACY A	*LAJOIE ROGER R & SUZANNE B	28 KENNEY FIELD DRIVE	020-175	1,858.32
*LAJOIE ROGER R & SUZANNE B		59 MCFARLAND POINT DRIVE#15	015-043-015	3,263.08
LAMBROS DIANE T		40 OAK STREET	019-133	2,275.92

Owner	Second Owner	Location	Map Lot	Original
*LAMPKE RICHARD G		19 PEAR STREET	020-124	1,659.96
LANCASTER IDA C		19 ATLANTIC AVENUE	020-052	4,785.00
LANDRY MARTHA DOLLOFF		179 COMMERCIAL STREET	015-040	2,365.24
LANGENHAGEN RODD & MARY		84 BLOW HORN ROAD	003-004	6,583.00
LANGHORNE STONEBURNER LIV TRUST	STONEBURNER LANNGHORNE	20 HAHN COVE RD	009-023	5,394.00
LAPOINTE FAMILY IRREVOC TRUST	LAPOINTE WILLIAM E	16 ROBERTS CIRCLE	024-025	2,644.80
LAPRISE MAURICE P JR		38 BAY STREET	016-074	997.60
LARRABEE JAMES A & JOY A		37 CROOKED PINE ROAD	011-049	3,011.36
LARRY ANDERSON & LORA JANE	ANDERSON LIVING TRUST	63 NAHANADA ROAD	011-067	4,558.80
LARSEN MARTHA CEDERSTROM		64 BAY STREET	020-006	1,105.48
LARSON SCOTT	MALCOM STEVE	92 WALL POINT ROAD		3,476.52
LATTER CATHY A		12 UNION COURT	020-154	1,738.84
LATTER CATHY A		11 UNION COURT	020-158	820.12
LATTER JULIA E & ROBERT S		4 HIGHLAND PARK ROAD	023-004	944.24
LAUGHLAND LINDA & ANDREW		148 ATLANTIC AVENUE	010-046	1,041.68
LAURIAT GRETCHEN E	DOWNING DANIEL	88 LOBSTER COVE ROAD	016-100	916.40
LAURIAT GRETCHEN E		LOBSTER COVE ROAD	016-140	240.12
LAVALLEY KATHLEEN		40 MIDDLE ROAD	018-044	1,078.80
LAVALLEY KATHLEEN A		2 HACKMATAK ROAD	030-025	2,152.96
LAWLOR JAMES P		85 LAKEVIEW ROAD	018-065-A	1,852.52
LAWN COTTAGE LLC		ROBERTS CIRCLE	024-028	69.60
LAWN COTTAGE LLC		BLACKSTONE ROAD	024-026-B	104.40
LAWN COTTAGE LLC		18 ROBERTS CIRCLE	024-027	2,528.80
LAWRENCE KENT B	KENT B LAWRENCE 1992 TRUST	12 HODGDON COVE ROAD	013-012	2,449.92
LEADBETTER JOCELYN		6 HARRIS POINT PLACE	017-002	2,844.32
LEAVITT NANCY A & JAMES		38 PARK STREET	020-191	1,375.76
LECKBAND CRAIG R & ELLEN V		ROADS END	010-029	7,562.04
LEE ALICE B	ALICE B LEE LIVING TRUST	52 ATLANTIC AVENUE	016-044-A	1,219.16
LEE ALICE B	ALICE B LEE LIVING TRUST	50 ATLANTIC AVENUE	016-044	2,587.96
LEE ANDRU A		BAY STREET	016-083-A	74.24
*LEE VIOLA		229 BEATH ROAD	031-017	1,535.84
LEEMAN MARK G & GEORGIA		79 KENNEY FIELD DRIVE	022-079	1,593.84
LEFEVRE ALFRED J		16 SUMMIT ROAD	016-065	1,229.60
LEHMAN RANDALL D & MARIA T		OFF CROOKED PINE ROAD	011-032	174.00
LEHMAN RANDALL D & MARIA T	RANDALL & MARIA LEHMAN LIV TRST	20 CROOKED PINE ROAD	011-031	1,052.12
LEMAY LINDA M		39 UNION STREET #2	020-063-002	828.24
LEMBO-SPLAINE MARGARET		109 WESTERN AVENUE	014-033	1,988.24
LEONARD BARBARA J		8 FACTORY COVE ROAD	005-018	4,022.88
LERNER DAN & ELAINE REAL EST TRST		77 LINEKIN ROAD	003-005-004	12,356.32
LERNER DANIEL M	LERNER FAMILY REAL ESTATE TRST	79 LINEKIN ROAD	003-005-005	7,370.64

Owner	Second Owner	Location	Map Lot	Original
LESCURE JOHN M & ISABEL		231 ATLANTIC AVENUE	005-017	3,242.20
LETSCH GEORGE V & LINDA S		194 ATLANTIC AVENUE	006-021-002	1,905.88
LEVIN JOEL A	JOEL A LEVIN REVOCABLE TRUST	133 ATLANTIC AVENUE #81A	010-032-081	2,263.16
LEWIS BENJAMIN H & ELIZABETH A		25 CEDAR LANE	004-014	6,712.92
LEWIS DUANE A		7 SIMMONS DRIVE #16	022-039-016	604.36
LEWIS GAIL		59 OCEAN POINT ROAD #24	022-039-024	281.88
*LEWIS GARY E & DONNA L		21 MIDDLE ROAD	018-018-A	1,461.60
LEWIS ISABELLE G		74 EASTERN AVENUE		644.96
LEWIS JOHN H		SIGNAL POINT CONDOMINIUMS	015-043-031	2,643.64
LEWIS KEVIN		14 PENNINGTON LANE	029-034	896.68
LEWIS KOREY A	PERKINS KATHLEEN C	15 CAMPBELL STREET	016-055	1,472.04
LEWIS TIMOTHY C		96 MCKOWN STREET	015-083	6,342.88
*LEWIS LESLIE, NGUYEN SABRINA	LEWIS SCOTT, NGUYEN ADAM & MARK	167 MIDDLE ROAD	030-049	873.48
LEWORTHY THOMAS A & VICTORIA A		WEST HARBOR POND CONDO	014-039-006A	2,366.40
LEYMARIE OLIVER A		205 ATLANTIC AVENUE	005-033-A	1,505.68
LEYMARIE OLIVER A		197 ATLANTIC AVENUE	005-033	14,759.84
LILLY BEVERLY R		OFF TOWNSEND AVENUE	030-005	359.60
LILLY BEVERLY R		9 WILLIAMS STREET	018-009	2,191.24
LINEKIN BAY HOLDINGS LLC	C/O- PERKINS OLSON	BARROWS ROAD	017-034-A	765.60
LINEKIN BAY HOLDINGS LLC	C/O- PERKINS OLSON	92 WALL POINT ROAD	017-018	26,243.84
LINEKIN HEIGHTS ASSOCIATION		82 CREST AVENUE	011-009-A	470.96
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-022-A	156.60
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-023-A	154.28
LINEKIN HEIGHTS ASSOCIATION		BAYBERRY ROAD	011-024	119.48
LINEKIN ROBERT W		66 HILLCROFT ROAD	020-206	901.32
LINGEL EDWARD C II & PAMELA M		8 HAHN COVE RD	009-021	3,335.00
LIPPINCOTT RICHARD B & LOIS R		24 NAHANADA ROAD	011-025-A	1,059.08
LIPPINCOTT RICHARD B & LOIS R		OFF BAYBERRY ROAD	011-024-A	99.76
LIPSHITZ LESLIE J		127 MCKOWN POINT ROAD	004-061	14,150.84
LISA A GRAY TRUST-2010	GRAY LISA A & JAMES E	105 APPALACHEE ROAD	021-061	3,042.68
LITTLE BO PETE'S INC		107 EASTERN AVENUE	023-003	930.32
LITTLE BO PETE'S INC		107 EASTERN AVE		84.68
LITTLEFIELD ANDREW N & WENDY M		137 CREST AVENUE	006-010	1,626.32
LIVINGSTON LAURA; CRIDER JANE S	HYSON GORDON SR	101 WESTERN AVENUE	014-036-A	1,810.76
LIVINGSTON LINDA M		110 EASTERN AVENUE	031-003	1,588.04
LLOYD SARA A		81 MCKOWN STREET	015-086	2,234.16
LOGAN WILLIAM W		261 SAMOSET ROAD	028-008	2,807.20
LOPEZ JOHN G; LOPEZ III ANTONIO	HIGH ALEXANDRA L	62 SUNSET ROAD	006-018	943.08
LOPEZ JOHN G; LOPEZ III ANTONIO	HIGH ALEXANDRA L	64 SUNSET ROAD	006-014	251.72
LORETTE KATIE		258 LAKESIDE DRIVE	025-004	1,373.44
LORRAIN LEE		14 HARBOR HEIGHTS ROAD	016-091	1,313.12

Owner	Second Owner	Location	Map Lot	Original
LORRAIN STEVEN & JENNIFER		11 SNOW HILL ROAD	030-048-C	1,700.56
LORRAIN WILLIAM E	WEBSTER SUSAN E	HUTCHINSON DRIVE	029-040-O	243.60
LOUISIGNAU SUSAN M		14 MILL COVE CREST	019-046	1,779.44
LOUNSBURY MARGARET P	MARGARET P WALL REVOC TRUST	SIGNAL POINT CONDOMINIUMS	015-043-012	3,519.44
LUCK JAMES E & JULIA E		64 MCFARLAND POINT DRIVE#19	015-043-019	4,443.96
LUKAS KAREN J & MARGARET L		225 ATLANTIC AVENUE	005-030	3,550.76
LUKE GEORGE P & SANDRA J		LINEKIN ROAD	003-005-014	1,474.36
LUSHER JAMES R	COWLES MERLENE	12 ELVIRA DRIVE	018-002	1,894.28
LUSSIER ROBERT & ELIZABETH		69 SUNSET ROAD	006-027-001	2,221.40
LUTSKY TODD	ANN M RUPING EXEMPT FAM TRUST	21 BARROWS ROAD	017-040	4,476.44
LYNN WALTER L	C/O JACKSON ANGELA EXECUTOR	123 CREST AVENUE	006-017	1,176.24
LYNN WALTER L	C/O JACKSON ANGELA EXECUTOR	CREST AVENUE	010-065	240.12
LYONS LINDY M DEVISEES OF		27 LAKEVIEW ROAD	018-080	821.28
LYONS LINDY M DEVISEES OF		OFF LAKEVIEW ROAD	018-076-A	145.00
M & P REALTY INC		15 OAK STREET	019-157	3,647.04
MACCORMAC KENNETH W & MARY	MARY N MACCORMAC TRUST	81 MCKOWN POINT ROAD	004-052	8,226.72
MACCORMAC MARY N & KENNETH	KENNETH W MACCORMAC TRUST	MASSACHUSETTS ROAD	004-051	2,926.68
MACCORMAC MARY N & KENNETH	KENNETH W MACCORMAC TRUST	438 LAKESIDE DRIVE	013-023	1,706.36
MACDONALD RICHARD J		7 WALL POINT ROAD		69.60
MACDONALD RICHARD J		7 WALL POINT ROAD	021-013	1,497.56
MACFARLANE RICHARD & FAYE		37 BAY STREET	016-084	1,357.20
MACGILVRA KEITH & DEBORAH		ISLE OF SPRINGS	027-001-146	493.00
MACGOVERN EDWARD M & BRENDA S	MACGOVERN FAMILY TRUST	106 LAKEVIEW ROAD	026-019	2,089.16
MACHON LUCILLE LIFE ESTATE		10 GILES PLACE	019-023	2,497.48
MACHULIS GEORJEAN H	CLIFFORD I THAELL	5 WEEKS ROAD	016-105	1,139.12
MACKENZIE JENNIFER		ISLE OF SPRINGS	027-001-058	524.32
MACKENZIE WILL & PATRICIA		ISLE OF SPRINGS	027-001-077	794.60
MACMAHAN INVESTMENTS LLC		LINEKIN ROAD	003-005-007	6,420.60
MACPHEE BERNARD B & GAIL P		OFF MIDDLE ROAD	030-031-A	5.80
MACS CONVENIENCE STORES LLC		209 TOWNSEND AVENUE		1,460.44
MACY ADAM D & RUTH E		31 HUTCHINSON DRIVE	029-040-H	1,468.56
MADDEN STEVEN	BILLINGS SUSAN	37 TOWNSEND AVENUE		49.88
MADDEN STEVEN ROBERT	BILLINGS SUSAN MADDEN	37 TOWNSEND AVENUE	020-082	3,535.68
MADDOCKS BETTY JEAN & SEWALL T		4 COMMERCIAL STREET	015-113	4,261.84
MADDOCKS BETTY JEANNE		188 CREST AVENUE	007-001-B	2,794.44
*MADDOCKS HARMON R & KATHLEEN		10 ROSS LANE	007-001-A	1,274.84
MADDOCKS SEWALL T JR	MADDOCKS BETTY JEANNE ADAMS	25 TOWNSEND AVENUE	020-090	3,177.24
MADDOCKS SEWALL T JR	MADDOCKS BETTY JEANNE ADAMS	23 TOWNSEND AVENUE	020-091	6,559.80
MADDOCKS SEWALL T JR	MADDOCKS HARMON	CREST AVENUE	006-003	537.08

Owner	Second Owner	Location	Map Lot	Original
MADDOCKS SEWALL T JR	LEEMAN MICHELE M	BLOW HORN ROAD	007-001	988.32
MADDOX JOSEPH A & JANET L		49 WEST STREET	019-066	2,155.28
MAGUIRE ADAM		36 EASTERN AVENUE	022-045	1,972.00
MAGUIRE ADAM		66 TOWNSEND		11.60
MAHER BASIL & MIRIAM D		43 EATON ROAD	025-022	11,718.32
*MAIN FRANK B	MAIN JIMMY L & JUDITH C	16 PAINE ROAD	019-085	700.64
MAINE #3 RURAL CELLULAR INC	REAL PROPERTY TAXES	47 MONTGOMERY ROAD	030-002-A-ON	1,955.76
MAINE EVENT PROPERTIES LLC		100 COMMERCIAL STREET	015-020	4,298.96
MAINE HARBOR PROPERTIES 2 LLC		12 OAK STREET	019-007	3,176.08
MAINE HARBOR PROPERTIES LLC		6 BRIDGE STREET	020-092-A	3,199.28
MAINE HARBOR PROPERTIES LLC		6 ATLANTIC AVENUE	020-044	2,299.12
MAINE RSA NO 1 INC				24.36
MAINELEN LLC		33 SEA STREET	015-043-A	1,878.04
MAINELEN LLC		120 COMMERCIAL STREET	015-023	13,657.84
MAINE-OK ENTERPRISES INC		97 TOWNSEND AVENUE		207.64
MAINE-OK ENTERPRISES INC		4 PEAR STREET	020-120	2,532.28
MAINE-OK ENTERPRISES INC		97 TOWNSEND AVENUE	020-119	2,669.16
MAIR SHARON & JOSEPH		64 NAHANADA ROAD	011-063-C	1,466.24
MALCOM RICHARD & STEPHEN		OFF FULLERTON STREET	026-038-001	180.96
MALIZIA STEPHEN A & DEANNE M		21 TURKEY HILL DRIVE	030-006-A	560.28
MALKIN A RICHARD & MARJORIE M	MALKIN THOMAS STEELE ET ALS	5 WATERS EDGE TRAIL	016-095	1,793.36
MALLOY CHRISTOPHER M	NEVERS TOBI A	26 PINE STREET	020-198-A	1,553.24
MAMA D'S MERCANTILE INC		50 UNION STREET		128.76
MANJOURIDES JUSTIN D	GOLDMAN LEAH M	96 ATLANTIC AVENUE #1B	016-018-A-01B	2,451.08
MANN ALDEN H & SHARYN H		WEST STREET	019-128	1,365.32
MANSFIELD PRISCILLA D LIFE ESTATE	MANSFIELD JR GEORGE M	29 BARROWS ROAD	017-037	3,105.32
MANSON ELIZABETH J		256 ATLANTIC AVENUE	006-031	693.68
MANSON GARY L SR & JOYCE L	DORAY NICCI MANSON	35 BAY STREET	016-087	1,069.52
MANSOURIAN MARC A & BRIGITTE		50 JUNIPER POINT ROAD	004-021	10,956.20
MANTELL CAROL J		110 WESTERN AVENUE	014-011	2,120.48
MANZI SHERI		3 TOWNSEND		131.08
MARANCI ARUTUN & ANAHID		199 LAKESIDE DRIVE	029-002	2,346.68
MARBURY LUKE		40 GRANDVIEW AVENUE	002-008	7,074.84
MARCELL DAVID W		112 APPALACHEE ROAD	021-053	1,282.96
MARCOTTE JAMES N	DOW KIMBERLEE A	63 CAMPBELL STREET	020-018	1,105.48
MARDEN ERIC		60 OAK STREET		201.84
MARDEN ERIC A & JENNIFER M		60 OAK STREET	020-110	2,357.12
M L DRUCKER TESTAMENTARY TRUST	DRUCKER LAURA	17 SPRUCE POINT HILL ROAD	006-002-B	1,874.56
M V KING REVOCABLE TRUST 1987	KING MARGARET V	8 WILLIAMS STREET	018-036	2,144.84
M V KING REVOCABLE TRUST 1988	KING MARGARET V	12 WILLIAMS STREET	018-037	930.32

Owner	Second Owner	Location	Map Lot	Original
MARILYN M DICKSON TRUST	DICKSON MARILYN M	52 MCFARLAND POINT DRIVE#24	015-043-024	4,094.80
MARINELL SUZANNE S		24 BAYBERRY ROAD	011-023-B	671.64
MARK D DANNELS REV LIV TRUST	DANNELS MARK D	50 REED ROAD	018-045-G	1,520.76
MARKEE KENNETH A & JULIE P		OFF LAKESIDE DRIVE	029-032	193.72
MARLOWE LUCY N		KENNEY FIELD DRIVE	020-171-A	559.12
*MARLOWE LUCY N		14 KENNEY FIELD DRIVE	020-171	1,411.72
MAROON CASEY P & SARAH		97 BAY STREET	020-199	1,425.64
MAROON CASEY P & SARAH				
MAROON ROBERT JR & SALLY K		20 GRANARY WAY	020-084	3,969.52
MARQUEZ ERNEST R	FLANAGAN LYNN	45 HIGH LEDGE LANE	030-031-009	113.68
MARR BARBARA JEAN		43 BAY STREET	016-083-B	1,547.44
MARSH ANGELA			006-027-003	559.12
MARSH JONATHAN C		21 SPRUCE HOLLOW LANE	006-027-004	1,960.40
*MARSHALL H LOWEN & DORIS R		7 WEST HARBOR POND ROAD #7B	014-039-007B	2,527.64
MARSHALL ALBERT R		46 HOWARD STREET	019-032	2,458.04
MARTHA MORACHE TRUST	MORACHE MARTHA	CREST AVENUE	010-088	452.40
MARTIN ANNE K		44 KENNEY FIELD DRIVE	022-064	2,317.68
MARTIN ERIC & PAULA		265 ATLANTIC AVENUE	005-001	7,897.28
MARTIN JANET E	FLAGG SCOTT A	7 ATLANTIC AVENUE	020-055	4,314.04
MARTIN JOHN	ST.MARTIN DORA	12 GILEAD STREET	020-130	1,617.04
MARTIN MELANIE J WOLD		29 SUNSET ROAD	010-004	3,050.80
MARTIN S TENDLER REVOC TRUST	TENDLER MARTIN S	27 BREAKWATER ROAD	005-011	11,842.44
MARUSEK CHRISTINE A		120 LOBSTER COVE ROAD	021-033-A	1,760.88
MARVIN ANDREW S & JOAN W		21 SUNSET ROAD	010-005	2,191.24
MARY K OTTO REVOC LIVING TRUST	OTTO MARY K & DAVID W	BIRCH ROAD	011-003	890.88
MARY K OTTO REVOC LIVING TRUST	OTTO MARY K & DAVID W	14 BIRCH ROAD	011-072	6,001.84
MARY LOU JANDRY DAXLAND REV TRST	DAXLAND MARY LOU	15 ATLANTIC AVENUE A	020-053-A	2,241.12
MARY W CANNON TRUST	ROWE VALORIE	18 ST ANDREWS LANE	014-003	1,909.36
MASSE FRANCIS X	MAGENIS GAIL A	ALEXANDER WAY	020-190-A	2,197.04
MASTRELLA CINDY L		87 KENNEY FIELD DRIVE	022-077	1,795.68
MATCHETT HOWARD W JR		10 ATLANTIC AVENUE	020-045	1,585.72
*MATCHETT HOWARD W JR & ROBERTA		21 LOBSTER COVE ROAD	016-010	1,662.28
MATCHETT HOWARD W JR & ROBERTA		38 SCHOOL STREET	020-142-A	1,027.76
MATREGANO RALPH R JR & NANCY L		17 LOBSTER COVE ROAD	016-011	1,813.08
MATSON ROBERT B & JUNE		23 FACTORY COVE ROAD	005-026	4,522.84
MATTHEWS ANDREW J & PENELOPE T		68 MASSACHUSETTS ROAD	004-041	12,119.68
MATWICZYK PETER & CAROL		30 MOUNTAIN VIEW ROAD	029-006-F	1,472.04
M B ROTHMAN REV TRUST AGREEMENT		241 SAMOSET ROAD	028-010-A	5,831.32
MAXWELL JOHN B & CAROL		102 COMMERCIAL STREET	015-021	3,437.08

Owner	Second Owner	Location	Map Lot	Original
MAYBERRY KEVIN L		213 MIDDLE ROAD	030-047	1,369.96
MAYHEW MICHAEL J		CAMPBELL STREET	020-034-B	64.96
MAYHEW MICHAEL J & TRUDENCE A		60 CAMPBELL STREET	020-034	1,815.40
MAYHEW TRUDENCE A		BAYVILLE RD	031-037-C	590.44
*MAYNES SUSAN		245 SAMOSET ROAD	028-010-C	4,043.76
MCALLISTER SHIRLEY A		16 GREENLEAF LANE	015-064	2,705.12
MCARTOR ROBERT & LINDA		216 ATLANTIC AVENUE	006-021-011	6,035.48
MCARTOR ROBERT E & LINDA J		212 ATLANTIC AVENUE	006-021-010	390.92
MCARTOR ROBERT E & LINDA J		MOFFAT LANE	025-017-006	548.68
MCBRIDE ROSEMARY & MICHAEL J		32 BAY STREET	016-072	1,844.40
MCCAMMON JOSEPH N & LAURIE C		65 WALL POINT ROAD	017-015	3,323.40
MCCANDLESS GLEN S		ISLE OF SPRINGS	027-001-202	1,400.12
MCCANN NANCY A S & ROBERT C		160 OAK GROVE CONDOS #2B	014-020-002B	2,984.68
MCCARTHY ANDREW J		180 TOWNSEND AVENUE	022-015	15,858.36
MCCARTHY JAYNE M & MICHAEL G		52 BIRCH ROAD	007-007-D	4,844.16
MCCLENNAN JANE D		ISLE OF SPRINGS	027-001-211	709.92
MCCLINTOCK JAMES I		39 CROOKED PINE ROAD	011-048	5,356.88
MCCLINTOCK JAMES I		CROOKED PINE ROAD	011-049-A	330.60
MCCOMISKEY MATTHEW & JOSEPHINA		ROCK ROAD	009-016	151.96
MCCOMISKEY MATTHEW & JOSEPHINA		30 ROCK ROAD	009-013	7,305.68
MCCOURT EMER P		12 ROSS LANE	007-006	1,917.48
MCCULLOUGH D SCOTT & KATHERINE		12 HACKMATAK ROAD	030-027	2,557.80
*MCDANIEL GARY D & JOYCE		17 BAY STREET	016-110	1,178.56
MCDONALD JO ANNE		84 KENNEY FIELD DRIVE	022-072	1,722.60
MCDONALD JO-ANNE		100 TOWNSEND AVENUE #3	020-102-003	1,351.40
MCEVOY GEORGE H		25 ROADS END	010-026	12,684.60
MCEVOY GEORGE SR ESTATE OF		ROADS END	010-015	303.92
MCEVOY GEORGE SR ESTATE OF		34 ROADS END	010-014	4,010.12
MCEVOY KATELIN R		57 LAKEVIEW ROAD	018-072	3,167.96
MCEVOY SARAH E		302 TOWNSEND AVENUE	030-023	1,604.28
MCFARLAND DAVID & BEVERLY H		14 WAWENOCK TRAIL	026-009	2,183.12
MCFARLAND DAVID & BEVERLY H		17 PENNINGTON LANE	029-034-G	1,389.68
MCFETRIDGE ROBERT M & JUANITA		155 MIDDLE ROAD	030-050-B	714.56
MCGARRY RODERICK A & MICHELE A		52 WAWENOCK TRAIL	029-045	1,620.52
MCGARRY RODERICK R & MICHELLE A		WAWENOCK TRAIL	029-044	162.40
MCGEE JAMES A & JOAN P		70 MASSACHUSETTS ROAD	004-042	9,805.48
MCGEE ROBERT E & HEIDI C		161 MCKOWN POINT ROAD	009-030	13,736.72
MCGEE ROBERT E & HEIDI C		MCKOWN POINT ROAD	009-031	9,377.44
MCGILLIVRAY FAMILY LLC		45 MASSACHUSETTS ROAD	004-035	2,845.48

Owner	Second Owner	Location	Map Lot	Original
MCGILLIVRAY FAMILY LLC		49 MASSACHUSETTS ROAD	004-034	7,205.92
MCGILLIVRAY STUART F & SUSAN H		23 MASSACHUSETTS ROAD	004-045	4,336.08
MCGOVERN NANCY Y		4 PARK STREET	020-165	1,491.76
*MCKAY ROBERT B & JEAN		14 ROADS END	010-012	4,556.48
*MCKAY MICHAEL E		241 MIDDLE ROAD	030-044	846.80
MCKEE ROBERT S & PATRICIA ANN		2 WILLIAMS STREET	018-035	2,597.24
*MCKENNA CAROL ANNE		16 EASTERN AVENUE	022-028	1,939.52
MCKENNEY KRAIG A		66 SUMMIT ROAD	020-017	738.92
MCLEAN JOAN B		24 ARTHUR DRIVE	029-013-G	2,697.00
MCLELLAN STACY				83.52
MCLELLAN STACY A		MIDDLE ROAD	026-032-A	378.16
MCLELLAN SYDNEY K		15 SIMMONS DRIVE #8	022-039-008	0.00
MCNULTY PAUL J & BRENDA L		72 GRANDVIEW AVENUE	002-002	9,977.16
MCNUTT JOHN DANIEL & JANICE L		38 TOWNSEND AVENUE	019-149	4,222.40
MCNUTT JOHN DANIEL & JANICE L		5 MCCLINTOCK STREET	019-147	2,848.96
MCQUAID ELISE B & C MURRAY		44 GRANDVIEW AVENUE	002-007	8,036.48
MCSEAGULLS RESTAURANT INC		14 WHARF STREET		1,013.84
MCVICKER STEVEN D & NANCY J		SUNSET ROAD	006-020	513.88
MEADER BERNARD A JR	BOUCHARD MICHELLE M	50 MOFFAT LANE	025-017-008	3,959.08
MEADOW LAND COMPANY		200 TOWNSEND AVENUE		1,095.04
MEADOW LAND COMPANY LLC		200 TOWNSEND AVENUE	026-037-E	23,566.56
MEDAL HECTOR E & ROBERTA TRUST		137 LAKESIDE DRIVE	029-011	1,996.36
MEDIATORE NICHOLAS A		25 HUTCHINSON DRIVE	029-040-G	1,509.16
MEGARGEE CAROLINE		4 SPRUCE POINT HILL ROAD	006-002-A	1,215.68
MELDA P SMITH REVOCABLE TRUST		100 APPALACHEE ROAD	021-050	2,963.80
MELI 2013 FAMILY TRUST		7 BARTER ROAD	019-079	1,622.84
MELILLO GERALD R & DEBORAH L		135 LOBSTER COVE ROAD	021-023	1,429.12
MELLOR DARRYL		35 OAK STREET	019-140	2,903.48
MERJEN COMPANY LLC		15 TOWNSEND AVENUE	020-092	3,344.28
MERJEN COMPANY LLC		OFF TOWNSEND AVENUE	020-089-A	112.52
MERTEN WILLIAM & BARBARA J		133 ATLANTIC AVENUE #61A	010-032-061A	2,100.76
MERTON JOSEPH B JR & JENNIFER F		25 BARROWS ROAD	017-038	4,372.04
METZ JOSEPH R & JUDITH M		12 ROCK ROAD	009-010-B	8,947.08
METZ JOSEPH R & JUDITH M		6 JUNIPER POINT ROAD	004-005	2,608.84
MEUSE JOAN A		2 BRADLEY ROAD	031-027	967.44
MEYER FAITH J		19 WILLIAMS STREET	018-005	2,081.04
MICHAEL P VALENTINE PROPERTIES LLC		96 ATLANTIC AVENUE #1D	016-018-A-01D	2,412.80
MICHAUD FAMILY TRUST	MICHAUD CHARLES F & VALEDA C	96 ATLANTIC AVENUE #3A	016-018-A-03A	2,226.04
MID COAST MARINE SERVICES INC		125 ATLANTIC AVENUE	010-032-A	10,348.36
MID COAST MARINE SERVICES INC		125 ATLANTIC AVENUE		305.08
MID COAST MARINE SERVICES INC		ATLANTIC AVENUE		223.88

Owner	Second Owner	Location	Map Lot	Original
MID TOWN MOTEL INC		96 MCKOWN STREET		76.56
MIDCOAST GATEWAY LLC		350 TOWNSEND AVENUE	030-035-A	9,222.00
MIDCOAST GATEWAY LLC		350 TOWNSEND AVENUE		1,440.72
MIDCOAST PAYROLL & ACCT INC				45.24
MILDRED MCEVOY TRUST		24 ROADS END	010-013	4,169.04
MILLCOVE PIER INC	C/O WILLIAM HALLINAN	18 WESTERN AVENUE	018-022	3,483.48
MILLER ALLAN	BURKE PAMELA J	53 BRIDGE STREET	020-085-A	2,591.44
MILLER BRUCE N & CHRISTINE M	MOORE PATRICIA	101 CREST AVENUE	010-057	1,516.12
MILLER FAMILY EMPIRE LP		26 BEAR END ROAD	013-008-A	13,768.04
*MILLER MARITA H		64 OAK STREET	020-112	1,316.60
MILLER ROGER C & MARY H	ROGER & MARY MILLER REV TRUST	64 MCFARLAND POINT DRIVE#21	015-043-021	3,983.44
MILLER ROLAND M & JUDITH H		ISLE OF SPRINGS	027-001-170	837.52
MILLER WILLIAM S		36 BIRCH ROAD	007-009-001	6,682.76
MILLIAN CHARLES C & MARCIA B		KENNEY FIELD DRIVE	022-084-A	225.04
MILLIAN CHARLES C & MARCIA B		59 KENNEY FIELD DRIVE	022-084	1,786.40
MINDE TORE		321 TOWNSEND AVENUE	030-030-A	769.08
MINE OYSTER LLC		BLAKE'S WHARF		977.88
MINERICH THOMAS S & PATRICIA M		60 UNION STREET	020-163	5,300.04
MINERICH THOMAS S & PATRICIA M		51 UNION STREET	020-059	4,119.16
MINERICH THOMAS S & PATRICIA M		39 SUMMIT ROAD	020-009-B	1,127.52
MIRAMARE LLC		33 ROADS END	010-025	9,053.80
MITCHELL NATHAN M		17 SEA STREET	015-046	1,475.52
MITTERLING RICHARD H		16 ATLANTIC AVENUE	020-048	2,215.60
MJH-BOOTH LLC		276 TOWNSEND AVENUE	030-016	11,336.68
MJH-BOOTH LLC		285 TOWNSEND AVENUE	030-018	6,845.16
MJH-BOOTH LLC		286 TOWNSEND AVENUE	030-019	838.68
MOBILE MINI INC				39.44
MODER ELIZABETH H	BURKE STEVEN M	18 JUNIPER POINT ROAD	004-007	2,600.72
MOLAI SHINGAYI N		14 SHERMAN STREET	019-114	1,947.64
MONAGHAN MATTHEW J & KAREN E		2 MCFARLAND POINT DRIVE#35	015-043-035	2,549.68
MONROE PATSY W & PETER J		160 WESTERN AVENUE #12B	014-020-012B	2,808.36
MOONEY KARON R		73 MCKOWN STREET	015-087	2,523.00
MOONEY SAMANTHA C		41 UNION STREET	020-064	1,813.08
MOORE DEBORAH G		26 VILLAGE COURT #38	019-042-A-038	3,873.24
MOORE JULIA W & KENNETH A	JULIA W MOORE REVOCABLE TRUST	34 FULLERTON STREET	019-104	1,190.16
MORAN MICHAEL T & BARBARA		47 UNION STREET	020-061	3,103.00
MOREHOUSE ANNE S	THOMAS WRIGHT M & WILLIAM H	ISLE OF SPRINGS	027-001-096	581.16
MOREY DONNA J		260 TOWNSEND AVENUE	030-014	2,272.44
MORGAN SHEILAGH J & DOUGLAS E		126 LOBSTER COVE ROAD	021-033	1,756.24
MORGAN WALTER J III & SUSAN F		37 HIGHLAND PARK ROAD	023-012	439.64

Owner	Second Owner	Location	Map Lot	Original
MORIARTY STEPHEN E	MURPHY DEIRDRA A	68 BAY STREET	020-208-C	1,142.60
MORRELL ELEANOR M & RICHARD A	ISLAND TRUST	ISLE OF SPRINGS	027-001-088	1,163.48
MORRELL ELEANOR M & RICHARD A	ISLAND TRUST	ISLE OF SPRINGS	027-001-126	1,459.28
MORRIS MALCOLM J & NANCY L		4 CREST AVENUE	016-143	3,947.48
MORRIS S A	MORRIS MICHAEL A & NANCY H	48 GRANDVIEW AVENUE	002-005	8,534.12
MORRIS HANS F & ALICIA C		37 LOBSTER COVE ROAD	016-142	3,219.00
MORRISON CHARLOTTE F & FRED L	CHARLOTTE F MORRISON REV TRUST	15 POOLER ROAD	004-004-A-01	4,355.80
MORRISON DEXTER C & JULIET A		35 CHIMES LANE	008-003-002	3,167.96
MORRISON DEXTER C & JULIET A		15 CHIMES LANE	008-003-004	5,797.68
MORSE MARY ANN		103 OCEAN POINT ROAD	031-005	1,169.28
MORTON SETH W	MORTON GREGORY S & JOSHUA D	117 BAYVILLE ROAD	024-033	6,608.52
MOSER HARRY C & ROBERT H		JUNIPER POINT ROAD	004-030-A	1,027.76
MOTTRAM RONALD J & HOLLY H		39 MOUNTAIN VIEW ROAD	029-006-I	1,975.48
MOULATSON WALTER J JR & KATHRYN		31 BAYBERRY ROAD	011-009-G	762.12
MOULATSON WALTER J JR & KATHRYN		18 NAHANADA ROAD	011-025	1,511.48
MOUNTAIN TOPS INC		16 WHARF STREET		87.00
MSL HOLDING LLC		80 MCKOWN STREET	015-082	5,010.04
MT DORA ESTATES LLC		SOPHIA WAY	020-192-010	146.16
MT DORA ESTATES LLC		SOPHIA WAY	021-075-009	158.92
MT DORA ESTATES LLC		SOPHIA WAY	020-192-005	874.64
MT DORA ESTATES LLC		SOPHIA WAY	021-075-013	148.48
MT DORA ESTATES LLC		SOPHIA WAY	021-075-014	149.64
MT DORA ESTATES LLC		SOPHIA WAY	020-192-006	146.16
MT DORA ESTATES LLC		SOPHIA WAY	021-075-011	148.48
MT DORA ESTATES LLC		SOPHIA WAY	020-192-008	146.16
MT DORA ESTATES LLC		46 PARK STREET	020-192-001	2,014.92
MUCCI NANCY BRIGGS		9 BRIGGS LANE	024-038	6,786.00
MUIR CRAIG D		44 CAMPBELL STREET	020-033	1,293.40
MUIR CRAIG D & KATHERINE	MT PISGAH LODGE NOMINEE TRUST	42 SUMMIT ROAD	020-020	1,970.84
MULLANE FAMILY IRREVOCABLE TRUST	MULLAINE JANE & LABONNE TERRY	96 ATLANTIC AVENUE #2C	016-018-A-02C	2,158.76
*MULLEN DEBORAH L		62 OAK STREET	020-111	1,371.12
MULLEN DEBORAH L		62 OAK STREET		15.08
MULLER WARDEN B & JUDITH E		240 ATLANTIC AVENUE	006-029	3,549.60
MULLIN PETER A	SMITH BARBARA HEALY	290 SAMOSET ROAD	028-005	4,731.64
MULLIS MARK F		132 ATLANTIC AVENUE	010-042	2,661.04
MUNDEE DAVID F & DEBORAH G		57 FULLERTON STREET	019-068	2,606.52
MUNDEE-SAMPLE DEBORAH G		55 FULLERTON STREET	019-063	3,901.08
MUNDY SARAH A		19 WEST STREET	019-122	2,009.12
MUNRO FRED		54 COMMERCIAL STREET		146.16

Owner	Second Owner	Location	Map Lot	Original
MUNRO FREDERICK J		54 COMMERCIAL STREET	015-012	2,027.68
MURPHY FABRY L & HERBERT L JR		48 MOFFAT LANE	025-017-009	2,926.68
MURPHY JOSEPH R & SUSAN A		7 SCHOOL STREET	020-150	606.68
MURPHY WILLIAM T & JOAN M	WILLIAM & JOAN MURPHY REV TRST	14 SUMMIT ROAD	016-064	1,453.48
MURPHY PATRICK L & JANE O		134 LOBSTER COVE ROAD	021-034	1,366.48
MURRAY ELIZABETH A		43 OLD STONEWALL ROAD	006-002-M-01	1,388.52
MURRAY GRETCHEN S	GRETCHEN S MURRAY TRUST	38 BIRCH ROAD	007-009-002	6,324.32
MURRAY HILL PROPERTIES INC LC		COMMERCIAL STREET	015-106	7,756.92
MUSCARELLA FRANK S & FRANCINE		40 HOWARD STREET	019-029	1,506.84
MUTCH ANDREW II & ALICE N		7 CROOKED PINE ROAD	011-057	1,717.96
MUZAK LLC				3.48
MUZZY GREGORY E & DONNA L		23 CROOKED PINE ROAD	011-054	4,461.36
MYSHRALL NORA E		23 PEAR STREET	020-123	2,686.56
MYSTIC MERMAID				517.36
NADEAU THOMAS P		66 TOWNSEND AVENUE	020-095	3,658.64
NADEAU THOMAS P		143 TOWNSEND AVENUE	022-023	5,283.80
NADEAU THOMAS P OD		143 TOWNSEND AVENUE		244.76
NAJIM RALPH E & JANE H		219 TOWNSEND AVENUE	030-008-A	5,786.08
NANCY SIAGEL REV TRUST	SIAGEL NANCY	18 BAY STREET	016-059	1,061.40
NARAYANAN NISHA		42 WAWENOCK TRAIL	029-043	1,858.32
NASH KIMBALL	BURVILL LOUISE	ISLE OF SPRINGS	027-001-195	691.36
NASON JULIA S	FALLON PATRICIA G	61 EASTERN AVENUE	022-051	1,641.40
NEE THOMAS & JUDITH		3 SIMMONS DRIVE #18	022-039-018	342.20
NELSON CHERYL A & EDWARD A		58 WEST STREET	019-039	3,338.48
NELSON EDWARD C		6 SHERMAN STREET	019-112	1,796.84
NEMC TRUST		NAHANADA ROAD	011-008	327.12
NESSMITH ELIZABETH N		319 TOWNSEND AVENUE	030-030	1,311.96
NESTLE WATERS NORTH AMERICA INC				24.36
NETHERTON CONNIE S	MORRIS SUSAN V	57 WESTERN AVENUE	018-031	2,194.72
NEWELL STEWART P	WINNE CYNTHIA E	15 STEWART POINT ROAD	025-002	6,236.16
NEWTON JAMES B		36 CHIMES LANE	008-003-003	7,679.20
NEWTON JOHN D & REBECCA A		15 ATLANTIC AVENUE B	020-053-B	2,719.04
NGUYEN DUC		6 PARK STREET	020-166	1,586.88
NGUYEN HAI P		40 BAY STREET	016-074-A	1,488.28
NGUYEN TIENG C & HIEP HAO T		4 ATLANTIC AVENUE	020-043	2,289.84
NGUYEN TIENG CONG		89 TOWNSEND AVENUE		113.68
NGUYEN TIENG C & HIEP HAO T		89 TOWNSEND AVENUE	020-073	2,078.72
*NICKERSON LORAINÉ		45 MONTGOMERY ROAD	030-002	1,075.32
NIELSEN CHRISTOPHER H & ANDREA G		28 VIRGINIA STREET	024-047	9,614.08
NIELSEN CHRISTOPHER H & ANDREA G		VIRGINIA STREET	024-046	139.20

Owner	Second Owner	Location	Map Lot	Original
NIEMAN JOHN S & MARGARET S		15 ATLANTIC AVENUE E	020-053-E	2,052.04
NIGHTINGALE CLYDE W & TODD W		53 KENNEY FIELD DRIVE	022-085	1,434.92
NIGHTINGALE JUDITH F TRUSTEE		43 MCFARLAND POINT DRIVE#11	015-043-011	3,840.76
NIKLA MARTHA C	THE MAINE TRUST	111 APPALACHEE ROAD	021-056	2,908.12
NISSENBAUM MARK B & BARBARA M		130 CREST AVENUE	007-007-J	1,868.76
NISSENBAUM ROBERT J.		23 EASTERN AVENUE	022-057	2,202.84
NIVEN ELIZABETH; CYNTHIA; STUART	PARSONS EDWARD M	ISLE OF SPRINGS	027-001-114	940.76
*NOAH OSCAR JR & MARILYN		16 FULLERTON STREET	019-101	1,231.92
NOONAN BLAINE & CYNTHIA		26 PENNINGTON LANE	029-034-A	1,548.60
NORMA J HOLMBERG TRUST		46 OAK STREET	019-134	2,033.48
NORMA J HOLMBERG TRUST		16 SCHOOL STREET	020-137	1,211.04
NORMAN F BREITNER LIV TRUST	EMILY R BREITNER LIV TRUST	WHEELER ROAD	026-010-A	2,383.80
NORMAN F BREITNER LIV TRUST	EMILY R BREITNER LIV TRUST	28 HERON COVE ROAD	026-022-D	3,486.96
NORMAN WILLIAM & LILI		59 APPALACHEE ROAD	021-073	5,614.40
NORMAN WILLIAM T & LILI R		57 APPALACHEE ROAD	021-072	5,504.20
NORRED CURTIS R & PATRICIA D		42 BIRCH ROAD	007-009	6,324.32
NORRED MICHAEL L		MIDDLE ROAD	018-016	323.64
NORTH CHARLES E III & ANNE K		OFF LAKESIDE DRIVE	029-032-A	42.92
NORTH CHARLES E III & ANNE K		16 LAKEVIEW ROAD	018-052	1,686.64
NORTHEAST MERCHANDISING CORP				49.88
NORTHERN NEW ENGLAND TELEPHONE				40.60
NORTON JOHN & MARIA AURORA	NORTON MARIA	8 MCFARLAND POINT DRIVE#32	015-043-032	2,620.44
NORTON JOSEPH M			031-013-C	437.32
NOTLESAH CORPORATION	WILDER KAY	9 SEA VIEW PLACE	014-008	16,606.56
NUCO2 SUPPLY LLC				19.72
NUTT DAVID C & MARY LOUISE TRUST	MITCHELL MARGARET NUTT	53 MCKOWN POINT ROAD	008-008	4,923.04
NYBERG NANCY		26 JUNIPER POINT ROAD	004-010	2,672.64
OAK GROVE CONDOMINIUMS INC		WESTERN AVENUE	014-021	1,044.00
OAK STREET PARKING LLC		18 OAK STREET	019-009	2,047.40
OAK TANDY HOLIDAY HOUSE FAM TRST	TANDY CAROL & A R	104 SUNSET ROAD	006-005	2,311.88
OAK TANDY HOLIDAY HOUSE FAM TRST	TANDY CAROL & A R	SUNSET ROAD	006-004	351.48
O'BRIEN GERARD		78 KENNEY FIELD DRIVE	022-072-B	1,856.00
OCEANCLIFF LLC		14 CENTRAL AVENUE	001-009	15,562.56
O'CONNELL EUGENIE	M R REALTY TRUST	7 CEDAR LANE	004-004-A-03	3,567.00
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES F & CONSTANCE	MCKOWN POINT	004-004-A	2,272.44
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES F & CONSTANCE	MCKOWN POINT ROAD	004-055	648.44
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES F & CONSTANCE	JUNIPER POINT ROAD	004-030	1,132.16
O'CONNELL JOHN W & EUGENIE W		10 CEDAR LANE	004-004-A-02	4,388.28
O'CONNELL M JOHN;SANDRA; CLARE		15 HIGH STREET	016-050-A	2,364.08

Owner	Second Owner	Location	Map Lot	Original
O'CONNOR JOANNE BASS	J B O'CONNOR	113 BAYVILLE ROAD	024-034	2,200.52
*OEST HARVEY J & JOANA H	QUAL PERS RES TRST	42 WESTERN AVENUE	018-025	13,088.28
OGILVIE GAIL		76 BAY STREET	020-208	2,186.60
OGILVIE GAIL		74 BAY STREET	020-208-A	895.52
OGILVIE GAIL		OFF HILLCROFT ROAD	020-207	428.04
OLD BANK BUILDING LLC		4 TOWNSEND AVENUE	019-158	5,556.40
OLD COUNTY CONSTRUCTION LLC		217 SAMOSET ROAD	028-011	3,536.84
OLESON MERVAL W & FANCHON A		OFF CREST AVENUE	011-014-A	104.40
OLESON MERVAL W & FANCHON A		42 CROOKED PINE ROAD	011-038	1,452.32
OLESON MERVAL W & FANCHON A		CROOKED PINE ROAD	011-047	156.60
OLIPHANT ANNE D & JAMES N		40 BEACH ROAD	007-008-D	7,689.64
ONDERKO RONALD P & LYNN A		70 OLD STONEWALL ROAD	006-001-A	973.24
O'NEILL ANTHONY R & MARY L R		32 HARRIS POINT ROAD	017-004	9,470.24
ORR JANE P		9 MCCLINTOCK STREET	019-146	2,201.68
OSMAN PAGE LLC		185 TOWNSEND AVE		61.48
OSTERMANN CAROL W		5 BEACH ROAD	007-008-S	1,992.88
OTTO JOHN P	LORENCE JOANNE C	30 CROOKED PINE ROAD	011-036	1,120.56
OVERBAUGH MARK & MARYANNE W		44 MOFFAT LANE	025-017-007	2,287.52
PACKARD THEODORE	BLASCO DOLORES	109 TOWNSEND AVENUE	020-116	3,742.16
PAETZOLD RAYMOND M		27 MASSACHUSETTS ROAD	004-044	2,256.20
PAGE ANDREW P		4 LOG CABIN LANE	022-039-B	1,983.60
PAGE ANDREW P		2 SIMMONS DRIVE # 1	022-039-1	545.20
PAGE DALE		103 MIDDLE ROAD	026-033-B	1,697.08
*PAGE HENRY M & NYLENE J		29 MIDDLE ROAD	018-017	1,313.12
*PAGE LYNNETTE M		49 EASTERN AVENUE	022-053	1,224.96
PAGE PHILIP A & SUNNI GAIL		22 WALL POINT ROAD	017-001	1,904.72
PAGE STANLEY D & SANDRA M		51 PARK STREET	020-194-B	1,278.32
PAGE STANLEY D & SANDRA M		57 PARK STREET	020-194-A	2,169.20
PAGE NEAL D & LISA		22 SNOW ROAD	020-002	2,504.44
PAINE'S CLOTHING INC		4 COMMERCIAL STREET		59.16
PALM CAROL STUART & DANNY JAMES		11 PINKHAM COVE ROAD	005-007	2,590.28
PALMER CHRISTOPHER K	CONRAD KILENE E	WAGNER WAY	026-037-00D1	1,644.88
PANARO GLENN A & MICHELLE L		SOPHIA WAY	020-192-012	568.40
PANKOWICZ JOHN & NIKKI		113 COMMERCIAL STREET	015-060	2,496.32
PAPINEAU SUSAN M		8 APPALACHEE ROAD	021-039-G	2,527.64
PAQUETTE SUSAN M		9 PARK STREET	020-038	1,358.36
PARASTATIDES FREDERICK C & EDITH		58 NAHANADA ROAD	011-062	1,567.16
PARKER ALLYSON J		21 UNION STREET	020-070	2,547.36
PARRISH JAMES & ESTA C	PARRISH FAMILY TRUST	6 BIRCH ROAD	011-069	4,588.96
PARROW ROBERT F & KAREN R	PARROW KAREN R	133 ATLANTIC AVENUE #31T	010-032-031T	2,062.48

Owner	Second Owner	Location	Map Lot	Original
PARTRIDGE DAVID T & MARY B		WEST HARBOR POND CONDOS	014-039-017B	3,053.12
PASCALE JAMES V JR		11 MIDDLE ROAD	018-018	1,514.96
PASKAL ROBERT M & JACQUELINE F		64 MCFARLAND POINT DRIVE#17	015-043-017	3,689.96
PAT-A-MAC COTTAGE INC		20 ROBERTS CIRCLE	024-029	2,948.72
*PATCH DAVID A & MARY C		145 SAMOSET ROAD	025-018-001	3,249.16
PATCH FAMILY HOME LLC		150 SAMOSET ROAD	025-026	8,309.08
PATRICIA B POWELL REVOC TRUST		14 MCKOWN POINT ROAD	008-011	257.52
*PATRICK THOMAS K & DOROTHY L		279 SAMOSET ROAD	028-008-B	4,152.80
PATTERSON NANCY E		ISLE OF SPRINGS	027-001-057	731.96
PAUL WILLIAM L & CAROLE M		43 MCFARLAND POINT DRIVE#6	015-043-006	4,049.56
PAULA M SARGENT LIVING TRUST	SARGENT PAULA M	29 BREAKWATER ROAD	005-011-A	15,124.08
PAULIN CHRISTY		22 LOBSTER COVE ROAD	016-124	1,591.52
*PAYNE ELMER PALMER	PALMER PAYNE LIVING TRUST	123 COMMERCIAL STREET	015-058	2,662.20
PAYSON H M & CO TRUSTEE	WILLIAM WATROUS WILDE TRUST	22 HODGDON COVE ROAD	013-016	9,790.40
PAYSON H M & CO TRUSTEE	WILLIAM WATROUS WILDE TRUST	18 HODGDON COVE ROAD	013-013	11,959.60
PEAK MARTHA H		96 ATLANTIC AVENUE #2B	016-018-A-02B	2,228.36
PECK DONALD A & PATRICIA M		28 CROOKED PINE ROAD	011-034	1,213.36
PECK DONALD J & PATRICIA L		CROOKED PINE ROAD	011-053	151.96
PENNIMAN JOYCE R & ROY W		51 HIGH LEDGE LANE	030-031-011	109.04
PENNOYER POINT-BOOTHBAY LLC		5 PENNOYER DRIVE	014-010	10,177.84
PENNOYER RAYMOND P JR	FAMILY LTD PARTNERSHIP 25%	7 PENNOYER DRIVE	014-009-A	9,831.00
PENNOYER RAYMOND P JR	EDITH E PENNOYER TRUST	6 PENNOYER DRIVE	014-009	3,506.68
PERFORMANCE FOOD GROUP INC				41.76
PERKINS JAMES B III		43 ATLANTIC AVENUE	016-029	5,557.56
PERKINS JILL T		149 SUNSET ROAD	006-003-B	1,743.48
PERKINS KAREN A GRI		32 OAK STREET		8.12
*PERKINS PROPERTIES LLC		50 WEST STREET	019-036	1,444.20
PERKINS THOMAS I & LAURA L		121 TOWNSEND AVENUE	022-007	3,183.04
*PERRIGO LELAND S & ANN M		159 MIDDLE ROAD	030-050-A	553.32
PERRIGO LELAND S & ANN M		161 MIDDLE ROAD	030-050-A-ON	95.12
PERRITT MARGARET JONES		38 OAK STREET	019-131	1,343.28
PERRITT MARGARET JONES		58 TOWNSEND AVENUE	019-153	2,881.44
PERRY KEVIN J & JOANNE C		20 LINEKIN ROAD #7A	001-017-A-07A	3,709.68
*PERRY LISA C		5 HACKMATAK ROAD	030-022-A	1,782.92
PERRY MICHAEL S		14 ELVIRA DRIVE	018-002-A	794.60
PERRY MICHAEL S		18 MIDDLE ROAD	018-015	576.52
PERRY RICHARD		12 PUMP STATION ROAD	031-018-A	2,422.08
PERRY DIANNE M		42 MCKOWN STREET	015-078	2,367.56
PERSSE JOHN W III		38 JUNIPER POINT ROAD	004-018	5,549.44

Owner	Second Owner	Location	Map Lot	Original
PETER & JACQUELINE S MUNDY	REVOCABLE TRUST AGREEMENTS	27 HODGON COVE ROAD	025-013	11,942.20
PETERS MARGARET B		OAK STREET	026-037-J	662.36
PETERS MARGARET B		OAK STREET	026-037-H	1,851.36
PETERS MARGARET B		OAK STREET	026-037-F	9.28
*PETERS TAMARA J		30 LOBSTER COVE ROAD	016-127	1,211.04
PETERSEN CRAIG M		35 HIGH LEDGE LANE	030-031-010	113.68
PETERSON DAVID C & ROBERT C	CHRISTENSEN RANE	30 JUNIPER POINT ROAD	004-012	3,050.80
PETERSON ERIK C		17 WESTERN AVENUE	018-013	2,202.84
PETERSON SUSAN A		4 PINKHAM COVE ROAD	005-004	3,875.56
PGC2 LLC		OFF TOWNSEND AVENUE	030-033	672.80
PGC2 LLC		7 BAY ST		272.60
PGC3 LLC		56 MCKOWN STREET	015-067-A	9,768.36
PGC3 LLC		58 SCHOOL STREET	022-004	2,500.96
PGC3 LLC		35 ATLANTIC AVE		1,248.16
PGC3 LLC		63 OAK STREET	020-106	2,452.24
PGC3 LLC		63 OAK ST		30.16
PGC3 LLC		137 TOWNSEND AVENUE	022-024	5,325.56
PGC3 LLC		7 BAY ST		638.00
PGC3 LLC		6 BAY STREET	016-045	3,157.52
PGC3 LLC		101 COMMERCIAL STREET	015-061	3,435.92
PGC3, LLC		7 BAY STREET	016-114	3,742.16
PGC3LLC		56 MCKOWN ST		286.52
PGC4 LLC		63 TOWNSEND AVENUE	020-078	3,865.12
PGC8 LLC		47 ATLANTIC AVENUE	016-028-A	2,090.32
PGC8 LLC		61 ATLANTIC AVENUE	016-025	5,014.68
PGC8 LLC		49 ATLANTIC AVENUE	016-028	9,351.92
PGC8 LLC		41 ATLANTIC AVENUE	016-030	1,772.48
PGC8 LLC		35 ATLANTIC AVENUE	016-033	13,987.28
PGC8 LLC		37 ATLANTIC AVENUE	016-032	31,809.52
PGC8, LLC		35 ATLANTIC AVENUE		4,046.08
PHELPS EDWARD J & MARY E		129 COMMERCIAL STREET	015-058-A	2,552.00
PHILBRICK T ENTERPRISES LLC		ATLANTIC AVENUE	016-018	1,967.36
PHILBRICK T ENTERPRISES LLC		ATLANTIC AVENUE	016-020	556.80
PHILBRICK T ENTERPRISES LLC		97 ATLANTIC AVENUE	016-019	8,292.84
PHINNEY DAVID A		33 HIGHLAND PARK ROAD	023-013	930.32
PHINNEY JERIE S		117 MIDDLE ROAD	026-033-A	1,417.52
PHIPPS JR HAROLD R & FRANCES E		9 ELVIRA DRIVE	018-002-E	2,013.76
PHIPPS JR HAROLD R & FRANCES E		15 WESTERN AVENUE	018-002-D	2,152.96
PIER 1 PIZZA INC				548.68
PIERCE DEBORAH W		ISLE OF SPRINGS	027-001-237	752.84
PIERCE FRANCES		51 WESTERN AVENUE	018-032	2,491.68

Owner	Second Owner	Location	Map Lot	Original
*PIERCE NORMAN & MARY		11 HUTCHINSON DRIVE	029-040-A	1,154.20
PIERCY EBEN L		45 LAKEVIEW ROAD	018-075	1,646.04
PIGGOT DONNA		62 ATLANTIC AVENUE		85.84
PIGGOTT DONNA		62 ATLANTIC AVENUE	016-117	3,101.84
PILGRIM CARLO M & CATHERINE M		7 ABENAKI ROAD	021-039-H	2,091.48
PINE STATE TRADING COMPANY				47.56
PINHO PATRICIA L		50 SCHOOL STREET	022-002	1,349.08
PINKHAM DUANE M & MARY JEANNETTE		3 HARBOR HEIGHTS ROAD	016-133	973.24
PINKHAM FREDERICK & ESTELLA		16 BARROWS ROAD	017-034-B	995.28
PINKHAM GARY A & COLLENA A		10 PAINE ROAD	019-083	1,359.52
*PINKHAM HARRY L		17 PARK STREET	020-037	1,215.68
PINKHAM KAREN C		57 BAYVILLE ROAD	031-040	1,003.40
PINKHAM LYNN A		HIGHLAND PARK ROAD	023-005	49.88
PITCHER STEPHEN L & MARTHA		233 MIDDLE ROAD	030-045-ON	663.52
PITCHER STEPHEN L & MARTHA		231 MIDDLE ROAD	030-045	744.72
*PITCHER STEPHEN L & MARTHA J		39 CAMPBELL STREET	020-025	1,601.96
PITNEY BOWES INC				24.36
PLANTE PHILIP C & THERESA C		3 VILLAGE COURT #2	019-042-A-02	3,467.24
PLUMER NICHOLAS W		10 WEST STREET	019-012	1,781.76
PLUMMER KEITH		223 BEATH ROAD	031-018	1,070.68
PLUMMER TROY		BACK NARROWS ROAD	031-019	400.20
PLUMMER WILLIAM D & ELAINE J		139 OCEAN POINT ROAD	031-009	611.32
PLUNKETT PATRICK F	DEVISEES OF MARY A PLUNKETT	107 CREST AVENUE	010-069	1,128.68
POITRAS PETER		12 PEAR STREET	020-122	1,192.48
POOLE KRISTI L		28 PENNINGTON LANE	029-034-B	1,539.32
PORTLAND CELLULAR				81.20
PORTLAND CELLULAR DBA VERIZON WI		14 JORDAN DRIVE		68.44
PORTS OF ITALY		47 COMMERCIAL STREET		476.76
POTHIER CHRISTINE R		11 CAMPBELL STREET	016-056	2,042.76
POTTLE CLAYTON & CYNTHIA		1 OAK ST		49.88
POTTLE CLAYTON J & CYNTHIA G		185 ATLANTIC AVENUE	010-007	711.08
POTTS MICHAEL S		ISLE OF SPRINGS	027-001-156	701.80
POUDER GEORGE A		24 PINE STREET	020-198	859.56
POULTON NICOLE J		31 BACK NARROWS ROAD	031-013-A	415.28
POWERS JAMES A		29 SPRUCE POINT HILL ROAD	006-002-F	2,176.16
PRAMAS ELLEN N & WILLIAM		UNION STREET	020-065-001	2,384.96
PRATT RONALD A & JANET L		236 LAKESIDE DRIVE	029-001	5,716.48
PRAWER ALISON E		3 SHIPS POINT ROAD	014-005A	10,892.40
PRESLEY WILLIAM A & M SUZANNE		6 RACCOON DRIVE	007-008-J	2,564.76
PRETORIUS JOHANNES F & ERIKA E		102 WALL POINT ROAD	017-020	5,541.32
PRINCE 14 GRANDVIEW LLC		14 GRANDVIEW AVENUE	002-012	15,598.52

Owner	Second Owner	Location	Map Lot	Original
PRINCE CANDICE HOWARD & WILLIAM		255 ATLANTIC AVENUE	005-003	2,904.64
PRINCE MICHELLE M		104 COMMERCIAL STREET	015-022	2,161.08
PRITCHARD KAREN	DEGENHARD JULIA ANN	56 WEST STREET UNIT B	019-038-B	1,102.00
PROFIT DAVID A & DEBORAH		21 UNION COURT	020-156	2,978.88
PROFIT WILLIAM S & LAURIE J		146 LOBSTER COVE ROAD	021-039-A	2,220.24
PROSE RICK & BARBARA A	ROSENBERG FLORENCE	OAK STREET	019-138	208.80
PROSE RICK & BARBARA A	ROSENBERG FLORENCE	54 OAK STREET	020-109	2,308.40
PUMILIA LEIGH S		22 BAYBERRY ROAD	011-023	629.88
QUEENAN FAMILY TRUST	QUEENAN JOHN F & JOANN K	HILLCROFT ROAD	020-003-A	104.40
QUEENAN FAMILY TRUST	QUEENAN JOHN F & JOANN K	60 BAY STREET	020-004	1,143.76
QUINN JEFFREY C		5 FULLERTON COURT	019-094	600.88
QUINN JEFFREY C & JENNIFER A		3 FULLERTON COURT	019-095	2,172.68
QUINN TERRANCE J & DONNA S		11 SIMMONS DRIVE #7	022-039-007	211.12
R N FISH & SONS INC		63 ATLANTIC AVENUE		1,220.32
RACICOT DAVID F & MARGARET T		2 SUNSET ROAD	010-049	1,970.84
RACY BARBARA T & ALI JIHAD	RACY FAMILY TRUST	27 JUNIPER POINT ROAD	004-029	2,722.52
RAE REVOCABLE TRUST	VJE REVOCABLE TRUST	11 GRANDVIEW AVENUE	002-013	17,246.88
RAND TIMOTHY		18 PAINE ROAD	019-086	1,829.32
RAPELYE PIER TRUST	RAPELYE JACOB TANNER	43 ROADS END	010-022	5,232.76
RARED BOOTHBAY STORE NO4536 LLC		223 TOWNSEND AVENUE	030-011	10,685.92
RAYLE CATHRYN C		9 TOWNSEND AVENUE		30.16
RAYLE CATHRYN C & KENNETH E		15 SCHOOL STREET	020-147	1,737.68
RAYLE KENNETH E		7 TOWNSEND		11.60
RAYMONDS ELAINE		59 REED ROAD	026-021-F	1,271.36
RAYNOR SUSANNE		147 LAKESIDE DRIVE	029-006-J	2,857.08
RB HOLDINGS LLC		92 TOWNSEND AVENUE		381.64
RB HOLDINGS LLC		92 TOWNSEND AVENUE	020-099	3,789.72
REBEL LAWRENCE P		103 TOWNSEND AVENUE	020-117	3,035.72
RECOING AURELIEN	TALLEN ALEXANDERA	1 CHIMES LANE	008-003-006	4,341.88
RED HAWK REACH ASSOCIATION		27 JORDAN DRIVE	030-002-A	91.64
REDBOX AUTOMATED RETAIL LLC				102.08
REDDEN ALAN G & KENNETH O		25 HARRIS POINT ROAD	017-006	5,195.64
REDFIELD THOMAS/MARTHA REV TRST	TEUBER BRENDA R VON	140 ATLANTIC AVENUE	010-043	2,924.36
REECE ROBERT & SUSAN		ISLE OF SPRINGS	027-001-233	1,756.24
REED DIANE L		28 LAKEVIEW ROAD	018-053	1,854.84
REED DIANE L		75 WESTERN AVENUE	018-029	2,208.64
REED DIANE L		REED ROAD	018-029-B	73.08
*REED EDGAR II	STOVER HOLLY	ISLE OF SPRINGS	027-001-217	432.68
REED EDGAR III		41 HUTCHINSON DRIVE	029-040-P	634.52
REED HARRIETT L		131 LOBSTER COVE ROAD	021-024	1,296.88

Owner	Second Owner	Location	Map Lot	Original
REED JOHN D & NORA S		219 ATLANTIC AVENUE	005-031	2,212.12
REED OMER W & CONSTANCE W		14 ATLANTIC AVENUE	020-047	1,448.84
REED UPHAM KIM	UPHAM NICHOLAS, BARTER & SOLER	WILDER LANE	025-001	189.08
REED WALTER S III & ELIZABETH A		24 OAK STREET	019-010	4,034.48
REGINO MICHAEL		BEATH ROAD	031-019-001	371.20
REID ANYA		31 GRANARY WAY		42.92
REILLEY KAREN J		11 POWDER HILL FARMS ROAD	025-014-B-01	3,241.04
REILLY TERENCE DOUGLAS		53 SUNSET ROAD	010-002	1,235.40
REINECKE VICTORIA W & LEIGH F		90 LAKEVIEW ROAD	018-066-A	1,679.68
REINECKE VICTORIA W & LEIGH F		94 LAKEVIEW ROAD	018-066	2,993.96
REINHART ELIZABETH B & RONALD		22 WAWENOCK TRAIL	026-005	2,547.36
REISER JR ROBERT E & MARGARET C		24 EATON ROAD	025-021-D	3,246.84
REISER JR ROBERT E & MARGARET C		EATON ROAD	025-021	46.40
REISER ROBERT E JR & MARGARET C		20 EATON ROAD	025-021-C	15,678.56
REPA JOHN THEODORE & BETTY H		15 CEDAR LANE	004-009	5,004.24
REYES HERNAN M & DOLORES C		59 MCFARLAND POINT DRIVE#14	015-043-014	4,224.72
REYNOLDS STEVEN S & LORI A		8 SUMMIT ROAD	016-063	672.80
*RIBBLE GUY H JR & JANE M		37 MOFFAT LANE	025-017-005	3,968.36
RICCARDI PAT JR	DOHERTY JR JOHN	18 OLD ICE HOUSE ROAD	014-024-A	1,975.48
RICHARD A ROMANELLI REVOC TRUST	ROMANELLI RICHARD A	96 ATLANTIC AVENUE #2D	016-018-A-02D	2,321.16
RICHARDSON ARTHUR III		27 OAK STREET	019-142	1,299.20
RICHARDSON KATHERINE A		ISLE OF SPRINGS	027-001-047	660.04
RICHAVEN REV TRUST		186 WESTERN AVENUE	013-002	6,136.40
RIDDELL BRUCE J & ALICIA K		15 EATON ROAD	025-023-A	4,445.12
RIDLON IAN; WOOLSON ROBIN F;	GARCIA ELIZABETH; SHAW MARGOE	ISLE OF SPRINGS	027-001-013	547.52
RIDLON JOHN M & PATRICIA A		ISLE OF SPRINGS	027-001-213	1,156.52
RIEHEL DONALD P & SUSAN K	RIEHEL FAMILY TRUST	107 APPALACHEE ROAD	021-059	4,526.32
RIGAS MARK		185 TOWNSEND AVENUE		143.84
RIGAS MARK & GIANNOULA		31 OAK STREET	019-141	2,103.08
RILEY EDWARD D		52 WESTERN AVENUE	018-027	3,142.44
RILEY RUSSELL SHANE		150 COMMERCIAL STREET	015-024	4,999.60
RILEY RUSSELL SHANE		18 EAMES ROAD	015-026	15,994.08
RILEY RUSSELL SHANE		23 UNION STREET	020-069	4,642.32
RILEY RUSSELL SHANE		12 BY WAY	015-116	4,895.20
RILEY RUSSELL SHANE		10 GILEAD STREET	020-129	1,708.68
RILEY RUSSELL SHANE		10 MCKOWN STREET	015-101	1,822.36
RILEY RUSSELL SHANE		28 UNION STREET	020-128	2,958.00
RING DENNIS M & SHARON A		4 OLD STONEWALL ROAD	006-002A-001	1,170.44
RING RICKY L	BOWEN JOHN A	25 KENNEY FIELD DRIVE	020-184	1,381.56
RIPP THOMAS M	THOMAS M RIPP REVOCABLE TRUST	27 BAYBERRY ROAD	011-009-J	752.84

Owner	Second Owner	Location	Map Lot	Original
RITTALL JOAN M		LOBSTER COVE ROAD	021-020	229.68
RITTALL JOAN M		LOBSTER COVE ROAD	021-039	1,327.04
ITTERHAUS AHREN & KATHARINE		91 CREST AVENUE	010-071	911.76
ITTERSHAUS BRAUMAN ANNALIESE		103 CREST AVENUE	010-060	951.20
ITTERSHAUS CHARLES W & ELAINE F		23 BAYBERRY ROAD	011-009-L	997.60
RIZZO PAUL F		LINEKIN ROAD	003-005-012	1,477.84
RN FISH & SON INC		68 ATLANTIC AVENUE	016-119	2,389.60
ROBERT & RUTH ZOLLINGER REV TRST	ZOLLINGER ROBERT M & RUTH H	100 GRANDVIEW AVENUE	001-013	17,091.44
ROBERTS ALFRED		12 ROBERTS CIRCLE		9.28
ROBERTS ALFRED G & REBECCA M		12 ROBERTS CIRCLE	024-023	2,604.20
ROBERTS DOUGLAS S & ELISE C		8 HARRIS POINT ROAD	017-002-C	4,631.88
ROBERTS THOMAS L		27 CRANBERRY ROAD	011-007-I	3,492.76
ROBERTSON CHARLES E & JUDITH P		87 LINEKIN ROAD	003-005-006	9,174.44
*ROBINSON JAMES P & FRANCES M		19 VILLAGE COURT #6	019-042-A-06	3,203.92
ROBINSON VICTORIA J ELIZABETH	ROBINSON SHERWIN GLEN	17 MILL COVE CREST	RO019-051	1,508.00
ROBITAILLE PHILIP S & VIRGINIA N		VIRGINIA STREET	024-045	974.40
ROBITAILLE PHILIP S & VIRGINIA N		31 VIRGINIA ST	031-029-00A	6,449.60
ROCHE SARAH		44 CROOKED PINE ROAD	011-039	1,149.56
ROCKCREST LLC		10 SEA VIEW PLACE	014-008-B	11,177.76
RODDAN HEIDI G	NEIRMAYER LAWRENCE T	37 HUTCHINSON DRIVE	029-040-I	1,605.44
ROGERS JAMES E	MCCRACKEN ANNE L	2 GRANDVIEW AVENUE	002-016	2,318.84
ROGERS SCOTT Y		103 APPALACHEE ROAD	021-062	2,164.56
RONAN AMY DOLLOFF & SEAN	DOLLOFF HOWARD BLACKBURN	150 TOWNSEND AVENUE	022-012	2,282.88
ROSE DONALD MCG		BAYVILLE	024-012-A	8.12
ROSENBERG HARRY C & DEBORAH E		11 MASSACHUSETTS ROAD	004-047	2,473.12
ROSENBERG MATTHEW J & MARIA C		180 WESTERN AVENUE	013-001	7,091.08
ROSENBLOOM JOSEPH L III & SUSAN L		BRIGGS LANE	024-041	1,726.08
ROSS CHARLES		15 CRANBERRY ROAD	011-006-B	1,738.84
ROSS JENNIFER DAVIS		18 CHIMES LANE	008-003-005	4,316.36
ROSS VICTORIA C		58 LAKESIDE DRIVE	029-024-A	726.16
ROSSER STEVEN C	DAVIS CAROL J	107 ATLANTIC AVENUE	010-036	4,362.76
ROTH KATHERINE MCCOID	LOGHAVEN REALTY TRUST	4 ROCK ROAD	009-010	10,974.76
ROVEILLO HENRI J & INGRID K		18 SUNSET ROAD	010-053	5,510.00
ROWE HENRY C & GRACE		8 MCFARLAND POINT DRIVE#30	015-043-030	2,620.44
ROWE STEPHEN F & RHONDA S	ROWE FAMILY REV TRUST 2016	133 ATLANTIC AVENUE #52B	010-032-052B	2,365.24
ROWLAND STREET REALTY TRUST		WAWENOCK TRAIL	026-003	156.60
*ROYAL BEVERLY A		3 WATERS EDGE TRAIL	016-094	2,260.84
ROYALL BLOCK LLC		TOWNSEND AVENUE	015-112	8,365.92
ROYALL ROBERT M		5 BRADLEY ROAD	031-026	2,086.84

Owner	Second Owner	Location	Map Lot	Original
RUBEL PATRICIA R	PHILIP J RUBEL 1994 REV TRUST	WESTERN AVENUE	018-023	356.12
RUBEL PATRICIA R		23 WESTERN AVENUE	018-011	3,687.64
RUBEL PHILIP J		10 LEDGE ROAD	009-005	9,565.36
RUBIO KRISTINA G	SPINNAKER TRUST	190 LOBSTER COVE ROAD	021-005	2,055.52
RUFFING ROBERT A & GREGORY A		126 CREST AVENUE	007-007-1	1,491.76
RUNSER BERNARD & MARY		32 HODGDON COVE ROAD	013-017	21,018.04
*RUSSELL JOSEPH M JR & MARTHA		11 ROADS END	010-028	13,899.12
RUSSELL KIM & JONI		9 PEAR STREET	020-125-ON	407.16
RUSSELL KIM & JONI		7 PEAR STREET	020-125	1,788.72
RUSSELL MARTHA M		17 ROADS END	010-028-A	7,304.52
RUSO JONATHAN		18 SCHOOL STREET	020-138	981.36
RYAN MATTHEW R		LINEKIN ROAD 1/2 INT	001-008-ON	80.04
RYAN MATTHEW R		15 LINEKIN ROAD	001-008	7,803.32
RYDELL KATHERINE T & LARS H		ISLE OF SPRINGS	027-001-068	1,140.28
RZASA KIM S & JOHN P		7 CAMPBELL STREET	016-057	1,228.44
SAFETY KLEEN SYSTEMS INC		4 KENNEY FIELD DRIVE		1.16
SALA JOSEPH L			020-170	1,013.84
SALA PENELOPE A			020-169	2,200.52
SALATHE ALEXANDRE J & EMMA D		133 ATLANTIC AVENUE #82B	010-032-082B	2,398.88
SALATHE EDOUARD MICHEL		160 WESTERN AVENUE #7B	014-020-007B	2,903.48
SALATHE MARIE NOELLE		133 ATLANTIC AVENUE #92B	010-032-092B	2,398.88
SAMPLE FRANK L ESTATE OF	SAMPLE LEAH EXECUTRIX	OAK STREET	026-038-002	712.24
SAMPLE FRANK L III & SARAH P		84 OAK STREET	026-037	2,926.68
SAMPSON DAVID A & PATRICIA L		43 UNION STREET UNIT 4(D)	020-063-004	1,021.96
SAMPSON JEFFREY STEPHEN	JEFFREY S SAMPSON REV TRUST	65 BARROWS ROAD	017-031	2,962.64
SAMUELS JOANNE G		19 LOGAN ROAD	018-050	983.68
*SANDERS STEVEN N		27 KENNEY FIELD DRIVE	020-182-A	1,368.80
SANDRA F LOWERY LIVING TRUST	LOWERY SANDRA F	42 WEST STREET	019-034	1,530.04
SAREZKY MICHAEL N		1 HARBOR ISLAND	015-118-003	3,318.76
SAUDEK FAMILY LLC		11 ST ANDREWS LANE	014-006	11,760.08
SAUNDERS DIANE CAMPBELL	DIANE SAUNDERS LIVING TRUST	EAMES ROAD	015-024-A	271.44
SAUNDERS DIANE CAMPBELL		9 EAMES ROAD	015-029	3,571.64
SAUNDERS DIANE CAMPBELL		EAMES ROAD (REAR)	015-027-A	232.00
SAVAGE HEATHER		16 HUTCHINSON DRIVE		49.88
SAVAGE TODD L & HEATHER K		16 HUTCHINSON DRIVE	029-040-B	1,740.00
SAVASTANO ADELE L BIELLI & JEFFREY		27 TOWNSEND AVENUE	020-089	3,486.96
SAWTELLE LAWRENCE R & KATHLEEN	BIELLI ANDREA	3 TUPPER ROAD	019-061	2,451.08
SAWYER MARY L & EDWARD L JR		72 SUNSET ROAD	006-007	889.72
SAWYER MARY L & EDWARD L JR		SUNSET ROAD	006-013	496.48

Owner	Second Owner	Location	Map Lot	Original
SAWYER MARY L & EDWARD L JR		SUNSET ROAD	006-006	76.56
SCAGLIONE S; HEACOCK DANA	SCAGLIONE A J & S C	17 UNION STREET	020-071	2,372.20
SCAGLIONE SALVATORE	HEACOCK DANA	12 MCKOWN STREET		46.40
SCANMED LTD		7 BLACKSTONE ROAD	024-026-D	5,385.88
SCANNON MICHAEL A & SUSAN P		BAYVILLE	024-012-D	8.12
SCATTERGOOD KATHERINE M		17 SHERMAN STREET	019-116	1,940.68
SCHANDELMEIER KATHI		27 FACTORY COVE ROAD	005-025	4,412.64
SCHIFFER ANSEL J & ZIRA E		103 WESTERN AVENUE	014-035	1,365.32
SCHMELZER SHANNON L		GRANARY WAY		116.00
SCHMELZER RUSSELL A & REBECCA L		9 HANSEN ROAD	020-192-002	2,648.28
SCHMIDT JAMES K & PAUL W		59 NAHANADA ROAD	011-068	4,773.40
SCHUTRUMPF BRIAN E	BOYD MARGARET M	177 WESTERN AVENUE	013-028	453.56
SCHUTRUMPF BRIAN E	BOYD MARGARET M	181 WESTERN AVENUE	013-027	3,036.88
SCHUTRUMPF BRIAN E	BOYD MARGARET M	191 WESTERN AVENUE	013-025	828.24
SCHUTRUMPF BRIAN E	MARGARET M BOYD TRST	OFF WESTERN AVENUE	013-025-A	888.56
SCHWARTZ MARGARET C B	BOES RICHARD & RACHEL M	55 CROOKED PINE ROAD	011-040	5,697.92
SCIENTIFIC GAMES INTERNATIONAL INC				26.68
SCOTT LINDA M		94 CREST AVENUE	011-009-F	780.68
SCOTT RANDAL A		172 ATLANTIC AVENUE	010-089	2,137.88
SCOTT RANDAL A	REDINGTON MARY COLLEEN	ATLANTIC AVENUE	010-090	301.60
SCOUT AERO MARINE LLC		46 WILDER LANE	025-001-C	2,317.68
SEA BREEZE		SAMOSET ROAD	025-028-B	415.28
SEA BREEZE		162 SAMOSET ROAD	025-027	5,384.72
SEA PIER INC		87 ATLANTIC AVENUE		143.84
SEA PIER INC		87 ATLANTIC AVENUE	016-021	6,830.08
SEABURY D STONEBURNER JR LIV TRST		6 HAHN COVE RD	009-022	3,999.68
SEABURY D STONEBURNER JR LIV TRST		9 HAHN COVE RD	009-026	4,383.64
SEAMAN TERRY D		53 TOWNSEND AVENUE		359.60
SEAMAN TERRY D		67 NAHANADA ROAD	011-066	3,540.32
SEAMAN TERRY D		NAHANADA ROAD	011-065	313.20
SEAMAN TERRY D	SEIDELHUBER HEIDI I	53 TOWNSEND AVENUE	020-079	4,715.40
SEASCAPE CONSTRUCTION LLC		OFF TOWNSEND AVENUE	030-028	259.84
SEASCAPE INVESTMENTS LLC		295 TOWNSEND AVENUE	030-022	9,123.40
SEAWICKS CANDLE CO LLC		WHARF STREET		32.48
SEDZIA ROBERT P & ESTHER F	SEDZIA REALTY TRUST	208 LAKESIDE DRIVE	029-001-003	3,039.20
*SEE SCOTT W & MYLESE J		206 ATLANTIC AVENUE	006-021-004	1,668.08
SEE SCOTT W		ATLANTIC AVENUE	006-021-009	309.72
SEE SCOTT W		ATLANTIC AVENUE	010-094	17.40
SEGERSTROM PETER J		27 WESTERN AVENUE	018-010	870.00
SEGERSTROM PETER J		21 ELVIRA DRIVE	018-012	3,901.08

Owner	Second Owner	Location	Map Lot	Original
SEIM DOUGLAS & SANDY		17 HAMMOND WAY	006-008	845.64
SEITZER JOHN M & GERRILYNNE R		34 ATLANTIC AVENUE	016-039	2,937.12
SEITZER JOHN M & GERRILYNNE R		34 ATLANTIC AVENUE		10.44
SELL CATHERINE WALTON		28 CREST AVENUE	016-146	5,543.64
SELLAS ALEXANDER P & JENNIFER B		127 APPALACHEE ROAD	024-003	5,223.48
SELVIN/RASANEN REAL ESTATE TRUST	SELVIN RHONDA & RASANEN JOHN	93 WESTERN AVENUE	014-041	2,292.16
SEMINARE JAMES R & CONSTANCE		62 CREST AVENUE	011-012	909.44
SERINO RICHARD A & TERRI-ANN C		LAKESIDE DRIVE	030-040-A	387.44
SETZ MARLA J		69 WESTERN AVENUE	018-030	2,862.88
SEWALL DON S CO INC		14 OAK STREET	019-008	3,546.12
SEWALL JAMES J		15 TUPPER ROAD	019-057	525.48
SEWALL JAMES J		12 TUPPER ROAD	019-064	2,292.16
SEWALL JANICE A		29 APPLE TREE WAY	031-006-A	1,669.24
SEWALL KENNETH, JAMES & JANICE		12 APPLE TREE WAY	031-006-B	2,498.64
SHANE GERALD S & CAROLYN E		17 LINEKIN ROAD	001-006	2,895.36
SHAW BRIAN K & ABBIE B		59 WEST STREET	019-053	2,128.60
SHAW HAROLD M & BARBARA		25 JORDAN DRIVE	030-002-013	4,394.08
SHAW HAROLD M III & BARBARA		OFF JORDAN DRIVE	030-002-003	1,498.72
SHEAR ARTISTRY FAMILY HAIR SALON		5 TOWNSEND AVENUE		46.40
SHEER STACY		12 EASTERN AVENUE	022-027	1,624.00
SHEPARD ANDREW M & JUDITH L		115 SAMOSET ROAD	025-018-003	5,208.40
*SHEPARD BARCLAY M		88 SAMOSET ROAD	012-009	8,877.48
SHEPARD EUGENIA M		102 SAMOSET ROAD	025-019	12,330.80
SHEPARD RICHARD D & CATHERINE H		85 SAMOSET ROAD	025-018-004	5,613.24
SHEPHERD JAMES BRIAN & IRENE C		18 SUMMIT ROAD	016-066	1,264.40
SHERMAN ANDREW J		LAKESIDE DRIVE	025-004-A	350.32
SHERMAN D STUBBERT AND	JOYCE A STUBBERT REV TRUST	21 ROADS END	010-027	4,831.40
SHERMAN LINDA H		73 WEST STREET	019-043	2,810.68
SHERMAN MARGUERITE		51 LAKEVIEW ROAD	018-073	1,608.92
SHERMAN PAUL M & JONI		21 MCCOBB ROAD	026-036	538.24
SHERMAN PAUL M & JONI R		20 MCCOBB ROAD	030-051	2,684.24
SHERMANS BOOKS & STATIONARY INC		5 WHARF STREET		34.80
SHERMANS BOOKS & STATIONARY INC		5 COMMERCIAL STREET		233.16
SHEVENELL REALTY TRUST II		38 MCFARLAND POINT DRIVE	015-039	992.96
SHEVENELL REALTY TRUST II		62 MCFARLAND POINT DRIVE#22	015-043-022	4,410.32
SHIELDS SUZANNE L		59 OAK STREET	020-107	1,872.24
SHIPS POINT LLC		6 SHIPS POINT ROAD	014-005B	12,054.72
SHIPYARD IN BOOTHBAY HARBOR LLC		120 COMMERCIAL STREET		983.68
SIGNAL POINT MARINA ASSOCIATION		84 MCFARLAND POINT DRIVE	015-043-ON	3,329.20
SILLIN KATHARINE G	SHEVENELL REALTY TRUST II	34 MCFARLAND POINT DRIVE	015-038	1,911.68

Owner	Second Owner	Location	Map Lot	Original
SIMMONS BARRY P & LAURA M		ROCK ROAD	009-015	74.24
SIMMONS BOOTHBAY HARBOR TRUST	SIMMONS LAURA M	18 ROCK ROAD	009-011	5,178.24
SIMMONS HAROLD G		46 EASTERN AVENUE	022-039	2,679.60
SIMMONS HAROLD G	PAGE SUNNI GAIL	OCEAN POINT ROAD	022-038	66.12
SIMMONS HENRY L & DAWN F		35 BRADLEY ROAD	031-022	715.72
SIMMONS SARA PUTNAM		169 MCKOWN POINT ROAD	009-027	2,514.88
SIMMONS BRADLEY D		210 MIDDLE ROAD	029-036	1,204.08
SIMMONS HAROLD W II		7 LOG CABIN LANE	022-039-A	1,864.12
SIMPSON BRENT M	SIMPSON WILLIAM A & JANICE D	64 CREST AVENUE	011-015	934.96
SINGLETON SUSAN N		7 WEEKS ROAD	016-104	1,165.80
SIRACUSA PAUL J & ANNA		242 ATLANTIC AVENUE	006-029-A	5,013.52
SKINNER MARK R	STONE JUDY	117 COMMERCIAL STREET	015-059	2,837.36
SKOGLUND JOHN A JR & MARJORIE N		11 LOBSTER COVE ROAD	016-013	1,107.80
SLATTERY PATRICK & JEANNE		43 MCFARLAND POINT DRIVE#5	015-043-005	3,539.16
SLEDGE MATTHEW C B		5 SAMOSET ROAD	025-017-001	2,750.36
SLICK'S BOUTIQUE LTD		27 TOWNSEND AVENUE		56.84
SMIGIELSKI JOHN B & TERESE A		OFF LAKESIDE DRIVE	029-032-B	2.32
SMITH CHARLES R	VASSAMILLET LAURA A	33 MCFARLAND POINT DRIVE#4	015-043-004	3,076.32
SMITH DANIEL G & CHRISTINE D		11 BAYBERRY ROAD	011-009-P	704.12
SMITH DOUGLAS L & DEBORAH L		37 BIRCH ROAD	007-007-B	2,209.80
SMITH LIBBY JEAN R & SCOTT A		11 HIGHLAND PARK ROAD	023-019	1,740.00
SMITH MICHELLE		25 MONTGOMERY ROAD	022-041	1,679.68
SMITH NORMAN		20 LINEKIN ROAD #9A	001-017-A-09A	3,720.12
SMITH PAUL G & NORA W		19 ELVIRA DRIVE	018-006	1,459.28
SMITH ROGER E & LYNNE M		19 CAMPBELL STREET	016-054	922.20
SMITH SUSAN C	CROWELL LESLIE G	109 OCEAN POINT ROAD	031-008-A	1,598.48
SMITH SUSAN T TRUSTEE	SUSAN TAYLOR SMITH LIVING TRUST	20 VILLAGE COURT #40	019-042-A-0	3,560.04
SMITH THOMAS J & JENNIFER C		14 SCHOOL STREET	020-136	1,821.20
SMITH ZACHARY SCOTT		62 BLOW HORN ROAD	007-012	5,961.24
SMITHSON PHILIP & NANCY A		7 LOBSTER COVE ROAD	016-014	2,100.76
SMITHWICK WALTER III & CORNELIA C		17 HAHN COVE RD	009-025	12,220.60
SMUCKER FOODSERVICE INC				3.48
SMYTH JAMES B & SANDRA L		8 BEACH PATH ROAD	011-007-A	2,075.24
SNIEDEMAN ANNEMIES & HARVEY L		42 HOWARD STREET	019-030	4,506.60
SNOW JAMES K		9 SNOW HILL ROAD	030-048-D	1,690.12
SNOW MARIE		SNOW HILL ROAD	030-048-E	10.44
*SNOW MARIE		12 SNOW HILL ROAD	030-048-B	400.20
SNOWMAN EVELYN L		46 TOWNSEND AVENUE	019-151	2,170.36
SNYDER TIMOTHY W & PENELOPE F		37 UNION STREET	020-066	2,879.12
SOUTHERN CROSS LLC	HELMAN FRANK G	APPALACHEE ROAD	021-046	1,375.76

Owner	Second Owner	Location	Map Lot	Original
SPEAR CYNTHIA B SHARON		98 EASTERN AVENUE	023-002	1,545.12
SPECHT MARY STUART		9 HILLSIDE ROAD	024-012	2,808.36
SPENCER MARK H & BARBARA E		40 BAYVILLE ROAD	031-039	1,784.08
SPENCER WILLIAM F (HIERS OF)		7 PINE STREET	020-007	1,937.20
SPLAINE MARGARET C		113 WESTERN AVENUE	014-032	2,120.48
SPRAGUE EDWARD S JR & SANDRA J		11 BARTER ROAD	019-078	844.48
SPRAGUE JUANITA	SPRAGUE JULIE	10 HIGH STREET	020-027	2,951.04
SPRAGUE MERTON & ALICE		235 OCEAN POINT ROAD	031-030	706.44
SPRAGUE TIMOTHY & ANNETTE		223 MIDDLE ROAD	030-046	1,456.96
*SPRAGUE WILLIAM W & ELIZABETH L		190 COMMERCIAL STREET	015-034	7,495.92
SPRESSART DEBRA A & GARY N		15 ATLANTIC AVENUE C	020-053-C	2,591.44
SPRUCE POINT CAPITAL LLC		88 GRANDVIEW AVENUE	001-017	76,912.64
SPRUCE POINT CAPITAL LLC		ATLANTIC AVENUE	006-033-A	720.36
SPRUCE POINT CAPITAL LLC		88 GRANDVIEW AVENUE		4,511.24
SPRUCE POINT CAPITAL LLC		84 GRANDVIEW AVENUE	001-016	4,250.24
SPRUCE POINT CAPITAL LLC		CENTRAL AVENUE	003-001	1,708.68
SPRUCE POINT CAPITAL LLC		ATLANTIC AVENUE	006-033	511.56
SPRUCE POINT CAPITAL LLC		ATLANTIC AVENUE	006-032	528.96
SPRUCEWOLD ASSOCIATION	KIPP MELANIE B	33 CROOKED PINE ROAD	011-050	474.44
SPRUCEWOLD BEACH CLUB		BIRCH ROAD	007-008-A	4,765.28
SPRUCEWOLD IMPROVEMENT SOCIETY		49 NAHANADA ROAD	011-006-A	389.76
SPURGIN ROBERT L & VIRGINIA M		60 ATLANTIC AVENUE		11.60
SPURGIN ROBERT L & VIRGINIA M		60 ATLANTIC AVENUE	016-116	3,381.40
*SQUILLANTE EMMA J		85 LAKESIDE DRIVE	029-021-A	1,492.92
SQUIRREL ISLAND ASSOCIATION		29 ATLANTIC AVENUE	016-033-A	4,965.96
ST ANDREWS HOSPITAL		EMERY LANE	030-052	38,170.96
ST ANDREWS HOSPITAL		MCCOBB ROAD	030-051-A	128.76
ST ANDREWS HOSPITAL		189 MIDDLE ROAD	030-048	1,339.80
ST ANDREWS VILLAGE ASSOCIATION		EMERY LANE	030-052-ON	42,113.80
*ST CLAIR HELEN M		193 COMMERCIAL STREET	015-036	8,741.76
ST CLAIR HELEN M		COMMERCIAL STREET	015-035	197.20
STAEBLER THOMAS H & SUSAN M		WEST HARBOR POND CONDOS	014-039-018	3,042.68
STANCAMPIANO CHARLES & JOHNI		48 OAK STREET	019-135	1,330.52
STARANKIEWICZ GARY		41 LAKESIDE DRIVE	029-026-A	377.00
STARANKIEWICZ GARY M	TRENT ALICE	40 SEA STREET		22.04
STARKEY EDWARD A	COLONNA MARK J	85 EASTERN AVENUE	023-024	785.32
STATEWIDE BAY LANDING II INC		BARTER ROAD	026-038-B	9,752.12
STATEWIDE BAY LANDING INC		BAY LANDING LANE	026-038-A	8,928.52
STEANE JEFFREY A		53 SCHOOL STREET	022-061	2,898.84
STEANE-COOMBS JULIETTE M		6 ARTHUR DRIVE	029-013-D	2,815.32
STEDT SARAH M & DAVID B		22 CROOKED PINE ROAD	011-033	962.80

Owner	Second Owner	Location	Map Lot	Original
STEDT SARAH M & DAVID B		OFF CROOKED PINE ROAD	011-035	243.60
STEELE LINDA CHARLES		37 APPALACHEE ROAD	021-001	2,293.32
STEELE PETER		38 ATLANTIC AVENUE	016-040	2,585.64
STELPSTRA JANE		JORDAN DRIVE	030-002-008	394.40
STENGER PATRICIA D		26 HILLCROFT ROAD	020-202	592.76
STENGER PATRICIA D		24 HILLCROFT ROAD	020-202-A	102.08
STENGER PATRICIA D		85 BAY STREET	020-209	1,729.56
STEPHENS PANOS		31 JUNIPER POINT ROAD	004-028	2,729.48
STERLING ESTATES LLC		15 COMMERCIAL STREET	015-109	4,203.84
STERN RONALD J		WEST HARBOR POND CONDO	014-039-011B	2,917.40
STEVENS DANIEL P	ROYALL ROBERT M	183 ATLANTIC AVENUE	010-008-B	1,345.60
STEVENS DANIEL P	ROYALL ROBERT M	25 BRADLEY ROAD	031-026-D	499.96
STEVENS DANIEL P		24 ATLANTIC AVENUE	020-050	1,827.00
STEVENS GLENN P		21 SIMMONS DRIVE #9	022-039-009	689.04
STEVENS JAMES R		58 LAKEVIEW ROAD	018-062	3,210.88
STEVENS JANE		39 SCHOOL STREET	020-143	2,233.00
STEVENS RICHARD			030-002-005	411.80
STEVENSON ANASTASIA M		5 PARK STREET	020-039	1,724.92
STEVENSON LAWRENCE W & JANE R	STEVENSON FAMILY COTTAGE TRUST	21 CEDAR LANE	004-009-A	5,870.76
STEWART SUSAN R	SUSAN R STEWART TRUST	52 MCFARLAND POINT DRIVE#23	015-043-023	3,709.68
STODDARD DOROTHY A		84 CREST AVENUE	011-009-C	653.08
STODDARD EDNA		ISLE OF SPRINGS	027-001-208	865.36
STODDARD NANCY T		12 ATLANTIC AVENUE	020-046	1,693.60
STODDARD RONALD & ERNESTINE		15 TOWNSEND LEDGE DRIVE	008-009-C	8,097.96
STODDARD RONALD W & ERNESTINE		133 ATLANTIC AVENUE #62A	010-032-062A	2,478.92
STONE JOHN F JR & PATRICIA M		38 SEA STREET	015-055	725.00
STOVER FAMILY TRUST	STOVER JAMES A & LISA	TUPPER ROAD	019-062	2,706.28
STOVER JEAN P		4 ROBERTS CIRCLE	024-017	1,887.32
*STOVER JOSEPH O & MARGARET W		PARK STREET	020-041	1,982.44
STOVER MANLEY DEVISEES OF	STOVER HOLLY REED	MIDDLE ROAD	030-039	58.00
STRATTON JOHN R II & CAROL G		26 LOGAN ROAD	018-049-004	3,909.20
STRATTON JOHN R II & CAROL G		LOGAN ROAD	018-049-003	1,641.40
STRATTON JOHN R II & CAROL G		LOGAN ROAD	018-049-005	1,266.72
STUART LITTLE COTTAGE LLC		24 JUNIPER POINT ROAD	004-008	3,368.64
STULB CHRISTOPHER C & ERIN	STULB FAMILY INVESTMENT TRUST	257 WESTERN AVENUE	008-002-A	8,762.64
STURGIS CORNER COTTAGE	BEAN SUSAN F	ISLE OF SPRINGS	027-001-040	834.04
STURGIS ON BOARDWALK	AKER PEGGY	ISLE OF SPRINGS	027-001-078	1,110.12
SUDHEIMER GEORGE R & ELLEN R		17 FACTORY COVE ROAD	005-027	4,812.84
SUGARTREE #394 LLC		ATLANTIC AVENUE	016-118	1,670.40
SULLIVAN KATHLEEN M		32 MCFARLAND POINT DRIVE	015-037	1,765.52

Owner	Second Owner	Location	Map Lot	Original
SULLIVAN PETER J & KATHRYN		55 UNION STREET		158.92
SULLIVAN PETER J & KATHRYN		55 UNION STREET	020-058	5,950.80
SUSAN JASKOT FAMILY TRUST	JASKOT SUSAN	BAYBERRY ROAD	011-021	113.68
SUSAN JASKOT FAMILY TRUST	JASKOT SUSAN	14 BAYBERRY ROAD	011-020	1,575.28
SUSAN JASKOT FAMILY TRUST	JASKOT SUSAN	BAYBERRY ROAD	011-018	620.60
SUTTER ANN T		FULLERTON STREET	019-096	2,078.72
SUTTON JAMES & KAREN		39 VIRGINIA STREET	024-054-A	3,671.40
SUTTON KAREN & GEOFFREY	SUTTON CHRISTOPHER	LISHMAN ROAD	024-054-B	141.52
SWAN HOLLY J & HARMANUS III	BARNARD LAURA S	4 HAHN COVE RD	009-020	5,880.04
*SWANSON CHRISTOPHER L		213 ATLANTIC AVENUE	005-031-A	2,481.24
SWARTSBERG KAREN		8 MCKOWN STREET		37.12
SWARTSBERG KAREN	VANDER JOHN	8 MCKOWN STREET	015-100	1,844.40
SWIFT JAMES	KELLEY MARY	ISLE OF SPRINGS	027-001-011	1,114.76
SWOPE KATHERINE A & LUCY A		28 JUNIPER POINT ROAD	004-011	3,002.08
SYLVESTER JONATHAN A	THOMAS JODI L	35 JUNIPER POINT ROAD	004-024	2,630.88
T & C RE LLC		32 OAK STREET	019-129	2,245.76
TALIANA GLORIA A	JAMES/GLORIA TALIANA JT LIV TRST	22 VILLAGE COURT #39	019-042-A-039	3,328.04
TAPLIN GLORIA ANN	KAPLAN FRED	24 SUMMIT ROAD	020-011	1,373.44
TAPLIN GLORIA ANN	KAPLAN FRED	SUMMIT ROAD	020-012	97.44
TAYLOR DAVID		53 CREST AVENUE	010-079	1,137.96
TAYLOR DAVID A & ELEANOR P		94 ATLANTIC AVENUE	016-017	2,112.36
TAYLOR LORETTA M	LORETTA M TAYLOR REVOC TRUST	133 ATLANTIC AVENUE #21A	010-032-021A	2,180.80
TDR AUTO SUPPLY INC		14 OAK STREET		272.60
TEAGUE GORDON N JR	HELLENS DIANE E	415 LAKESIDE DRIVE	013-010	2,766.60
TESTA RICHARD M & MAUREEN A		91 KENNEY FIELD DRIVE	022-076	1,753.92
TEW MARGARET KELLY		126 WESTERN AVENUE	014-015	8,863.56
TEW MARGARET K; TISON VIRGINIA K	KELLY RICHARD M & DANA R	112 WESTERN AVENUE	014-012	10,383.16
THAL-LARSEN JOHN PETER		154 MCKOWN POINT ROAD	009-002	2,903.48
THE ANNE MCCORMICK TRUST		33 MCFARLAND POINT DRIVE#1	015-043-001	2,585.64
THE BARBARA A HENSON REVOC TRST		160 WESTERN AVENUE UNIT 6B	014-020-006B	2,940.60
THE CHIMES ASSOCIATION		WESTERN AVENUE	008-003-001-ON	200.68
THE COAL SHACK		32 MCKOWN STREET	015-077	6,483.24
THE FOOTBRIDGE SHOP		8 BRIDGE STREET		44.08
THE SUZANNE HENDERSON 2013	REVOCABLE TRUST	ARTHUR DRIVE	029-013-E	387.44
THIBOUTOT PAMELA F		14 BARTER ROAD	019-073	766.76
THOMAS A GAYLORD TRST AGREEMENT	PATRICIA A GAYLORD TRST AGREEMENT	43 MCFARLAND POINT DRIVE#9	015-043-009	4,135.40
THOMAS C TABER 2007 REVOC TRUST	TABER THOMAS C	26 SEA STREET	015-051	1,722.60
THOMPSON JOHN E		45 BAY STREET	016-082	1,321.24
THOMPSON PATRICIA M		BAYBERRY ROAD ACCESS	007-007-005	510.40

Owner	Second Owner	Location	Map Lot	Original
THOMPSON THOMAS & PATRICIA		51 BIRCH ROAD	007-007-F	2,151.80
THOMPSON THOMAS K & PATRICIA M		BEACH PATH ROAD	011-007-00B	731.96
*THOMSON DAVID S & DENISE S		18 HERON COVE ROAD	026-022-F	1,445.36
THOMSON KATHERINE M & RONALD E		114 SAMOSET ROAD	025-023	9,320.60
THOR PROPERTIES LLC		47 VIRGINIA STREET	024-054	12,630.08
THORN CLINT		154 ATLANTIC AVENUE	010-048	1,001.08
THORNTON GARY E	FLANAGAN-THORNTON DEBORAH M	91 EASTERN AVENUE	023-023	1,120.56
THORP ALMUS M III & ELIZABETH E		8 CROOKED PINE ROAD	011-027	1,028.92
THORP ALMUS M III & ELIZABETH E		CROOKED PINE ROAD	011-028	169.36
THORPE GAIL F		64 OLD STONEWALL ROAD	006-002-K	929.16
THORPE RICHARD W	RICHARD W THORPE REV TRST 8/99	MCKOWN POINT ROAD	008-009-A	3,587.88
TIBBETTS DAVID		18 TODD AVENUE	015-093	2,510.24
TIBBETTS DAVID C & DEANNE S		24 TODD AVENUE	015-094	2,978.88
TIBBETTS ED		FISH PIER		93.96
TIBBETTS EDWARD H & KATHY J		19 MONTGOMERY ROAD	022-041-A	2,386.12
TIBBETTS MARILYN LIFE ESTATE		12 OLD ICE HOUSE ROAD	014-024-B	1,483.64
TIBERI DANA		17 SCHOOL STREET	020-146	1,590.36
TIDEWATER TELECOM INC		33 TOWNSEND AVENUE	020-087	5,213.04
TIGER LTD		COMMERCIAL STREET		11.60
TILLER THOMAS E	BURNS LAURA E	115 WESTERN AVENUE	014-031	4,437.00
TILTON C ALAN		3 BRIDGE STREET	015-117	3,345.44
TILTON C ALAN		2 ATLANTIC AVENUE	020-042	2,296.80
TILTON GLENN H & LISA A		69 LAKESIDE DRIVE	029-021-C	1,874.56
TILTON MATTHEW		47 REED ROAD	026-021-H	1,550.92
TIMBERLAKE LEAH		18 HIGHLAND PARK ROAD		34.80
TIMBERLAKE TRAVIS & LEAH		30 HUTCHINSON DRIVE	029-040-E	1,687.80
TIME WARNER CABLE INTERNET LLC				298.12
TIME WARNER CABLE NORTHEAST LLC				5,180.56
TINDAL BRUCE B		32 OAK STREET		87.00
TISON VIRGINIA KELLY; KELLY DANA R	TEW MARGARET K; MCCULLOUGH R	MIDDLE ROAD	029-039	620.60
TOMACELLI MICHAEL E JR & LOIS		OLD STONEWALL ROAD	006-002-E	511.56
TOMLIN DONALD M & CLAIRE		89 LAKEVIEW ROAD	018-069	1,378.08
TOPSIDE INN PROPERTIES LLC		67 BARROWS ROAD	017-030	6,602.72
TOPSIDE INN PROPERTIES LLC		24 GREENLEAF LANE	015-065	3,055.44
TOPSIDE INN PROPERTIES LLC		60 MCKOWN STREET	015-081	13,298.24
TOPSIDE PROPERTIES INC		60 MCKOWN STREET		238.96
TOURTELLOTTE EARLE R		11 WILLIAMS STREET	018-008	1,191.32
TOWNSEND DALE F		48 BAY STREET	016-076	1,516.12
TOWNSEND DONNA		31 MONTGOMERY ROAD	022-040	1,946.48
TOWNSEND ELIZABETH J & GLENN A		40 BACK NARROWS ROAD	031-016	1,775.96

Owner	Second Owner	Location	Map Lot	Original
TOWNSEND JEFFREY A		MIDDLE ROAD	026-033-003	388.60
TOWNSEND JEFFREY A		53 MIDDLE ROAD	026-027	1,615.88
TOWNSEND TERESA		61 MIDDLE ROAD	026-029	642.64
TOZIER CHARLES R & SUSAN M		1 LAKESIDE DRIVE	029-030	1,541.64
TREFREY JAMES T JR & HELEN H		OFF CREST AVENUE	010-061	83.52
TREFREY JAMES T JR & HELEN H		117 CREST AVENUE	010-066	990.64
TREMBLAY ELLEN J	SYKES JUDITH J	47 BARROWS ROAD	017-034	7,325.40
TRENT ALICE P	STARANKEWICZ GARY M	40 SEA STREET	015-056	1,166.96
TREVINO PAUL A & MELINDA J		16 GILES PLACE	019-024	5,148.08
TRIBER ELAINE M	TATE DALE TRIBER	34 SUMMIT ROAD	020-014	1,240.04
TRISTAN JOHN D & BARBARA J		1 CAMPBELL STREET	016-058	1,887.32
TROTIER MARIE A		43 MCFARLAND POINT DRIVE#8	015-043-008	3,539.16
TSANG KWOK W		96 TOWNSEND AVENUE		286.52
TSANG KWOK W & KIT M KWOK		11 PAINE ROAD	019-088	1,374.60
TSANG KWOK W & KIT MAN KWOK		96 TOWNSEND AVENUE	020-101	4,406.84
TUMBLER'S REACH LLC		32 FACTORY COVE ROAD	005-023	16,387.32
TUNG WILLIAM R		SAMOSSET ROAD	028-004-A	2,090.32
TUNG WILLIAM R	W TUNG QUAL PER RES INT TRUST	INDIAN TOWN ISLAND	028-007	13,450.20
TUPPER CLAIRE & BENEDICT C		74 KENNEY FIELD DRIVE	022-071	1,981.28
*TUPPER CLAIRE & C MARIE		45 CAMPBELL STREET	020-024	422.24
TUPPER NITA J		72 KENNEY FIELD DRIVE	022-070	1,289.92
TURNER W BARD & MARY ELLEN		57 BAY STREET	016-079	1,011.52
TURTLE ROCK		16 APPALACHEE ROAD	021-041	2,043.92
TUSCHER STEPHEN F & SUSAN M A		17 BARTER ROAD	019-076-A	1,453.48
TWO SALTY DOGS PET OUTFITTER LLC				83.52
UGO BOGGIO REVOCABLE LIVING TRUST		68 WALL POINT ROAD	017-016	3,757.24
ULLIS RICHARD		29 TOWNSEND AVENUE		74.24
UNIFI EQUIPMENT FINANCE				209.96
UPHAM KIM REED & NICHOLAS		32 WILDER LANE	025-001-A	2,195.88
UPHAM KIM REED & NICHOLAS		LAKESIDE DRIVE	025-005	482.56
UPSTAIRS DOWNSTAIRS LLC		3 BOOTHBAY HOUSE HILL	015-105	9,119.92
UPSTAIRS DOWNSTAIRS LLC 1/2 INT	STRAUSS PAUL & DEBORAH 1/2 INT	22 MCKOWN STREET	015-104	4,156.28
UPSTAIRS DOWNSTAIRS NUMBER 3 LLC		16 MCKOWN STREET	015-103	5,559.88
VACINEK REBECCA M		12 CREST AVENUE	016-144	4,840.68
VACTOR WM SCOTT & ILENE J		15 ATLANTIC AVENUE UNIT F	020-053-F	1,838.60
VAJDA CATHERINE LYNN		24 SIMMONS DRIVE #15	022-039-015	489.52
VALLIERE MICHELE L		8 GILES PLACE	019-022	2,824.60
VAN DER VEEN MICHAEL T & MARION M		78 BLOW HORN ROAD	003-003	7,354.40
VANACORE JOHN HENRY & CHRISTINA		54 WAWENOCK TRAIL	029-046	2,088.00
VANGARELLI DOMINIC		92 CREST AVENUE	011-009-E	643.80

Owner	Second Owner	Location	Map Lot	Original
VENTOLA STEPHEN P AND JOANNE O	VENTOLA FAMILY LIVING TRUST	133 ATLANTIC AVENUE #62B	010-032-062	2,478.92
VERIZON CONNECT FLEET USA LLC		69 ATLANTIC AVENUE		3.48
VERIZON WIRELESS	C/O DUFF & PHELPS LLC	24 JORDAN DRIVE	030-002A-ON1	380.48
VESS HENRY C & M SWEET VESS		96 ATLANTIC AVENUE #1A	016-018-A-01A	2,286.36
VIASAT INC				1.16
VIGIL DAVID R	HOLLADAY HEATHER J	50 TOWNSEND AVENUE	019-152	2,848.96
VILLARD KIM & PHILIPPE		53 CAMPBELL STREET	020-021	1,886.16
VILLAUME ELIZABETH A P		WEST HARBOR POND CONDO	014-039-012B	2,922.04
VINCENT VALERIE ANN SNOW		11 GREENLEAF LANE	015-068	2,759.64
VINCENT VALERIE ANN SNOW	MERTON JENNIFER; DURAND ANNE	53 COMMERCIAL STREET	015-071	7,430.96
VINCENT VALERIE ANN SNOW		53 COMMERCIAL STREET		68.44
WISE ALEX E & KATHY A		19 EASTERN AVENUE	022-059	1,633.28
VOGHEL THOMAS J		100 TOWNSEND AVENUE #1	020-102-001	1,302.68
VOLPE DENNIS JOSEPH	MUJR-VOLPE LESLIE JEAN	LAKEVIEW ROAD	026-013	142.68
VOLPE DENNIS JOSEPH	MUJR-VOLPE LESLIE JEAN	124 LAKEVIEW ROAD	026-012-A	3,433.60
VON TEUBER ANTHONY J & BRENDA R		133 ATLANTIC AVENUE #71B	010-032-071B	2,337.40
VOSBURGH SANDRA LEE TEMPLE		88 KENNEY FIELD DRIVE	022-074	1,495.24
VOSE PAUL		ABENAKI ROAD	021-039-J	788.80
VOSE CHARLES A JR		LINEKIN ROAD	003-005-018	1,706.36
VOSS KENNETH	KILPATRICK KATHERINE A	261 OCEAN POINT ROAD	031-035	1,410.56
W L BROWN & SONS		TOWNSEND AVENUE	026-037-E-ON1	41.76
WABASHA LEASING LLC				90.48
WAGSTAFF PETER B		43 WEST STREET	019-068-A	1,663.44
WALD CHRIS & SUSAN E		12 SEA STREET	015-049	1,223.80
WALGREEN CO		223 TOWNSEND AVENUE		1,692.44
WALKER MICHAEL F & KATHLEEN H		140 LAKESIDE DRIVE	029-009	3,390.68
*WALLACE RICHARD C & MARY C		34 KENNEY FIELD DRIVE	020-178	1,619.36
WALLACE ROBERT L SR		MIDDLE ROAD	026-031	767.92
*WALLACE ROBERT L		96 KENNEY FIELD DRIVE	022-051-A	2,067.12
WALLNER PATRICK & SUZANNE R		26 BAY STREET	016-061	1,835.12
WALSH RICHARD K & MARGARET F		BIRCH ROAD	011-001	621.76
WALSH RICHARD & MARGARET HEIRS	WALSH RYAN HEIR	20 CRANBERRY ROAD	011-001-A	1,988.24
WALSH WILLIAM N JR & ELAINE P		252 LAKESIDE DRIVE	025-003	1,238.88
WALSHAK SHARON		4 BRIDGE STREET		96.28
WALTER ROBERT J & GLORIA F		42 EASTERN AVENUE	022-047	1,510.32
WALTERS RAYMOND & ESTHER LIFE EST		160 WESTERN AVENUE #9B	014-020-009B	2,857.08
WALWORTH WARREN HEIRS OF		11 BRADLEY ROAD	031-025	352.64
WARD PATRICIA S		34 GRANDVIEW AVENUE	002-009	13,077.84
WARREN HAROLD G		82 LOBSTER COVE ROAD	016-098	2,195.88
WARREN JAY D & MARIE C		109 MIDDLE ROAD	026-033-C	1,320.08

Owner	Second Owner	Location	Map Lot	Original
WARREN SHELLY D & TRICIA		22 WARREN LANE	026-033-E	1,360.68
WASILTION TIMOTHY		15 PINKHAM COVE ROAD	005-010	3,021.80
WASSERMAN HARVEY P & KIMBERLY C		WESTERN AVENUE	018-020	300.44
WASSERMAN HARVEY P & KIMBERLY C		1 WESTERN AVENUE	018-019	2,601.88
WATSON A LOWELL II & CYNTHIA J		37 EATON ROAD	025-022-B	11,344.80
WATSON DONALD B TRUST	WATSON DEBORAH R G & ROBERT B	11 RACCOON DRIVE	007-008-L	3,563.52
WATSON DONALD R & SHARON R		247 OCEAN POINT ROAD	031-031	668.16
WATTS MERIDITH J		8 MONTGOMERY ROAD	022-032	1,122.88
WATTS ROBERT & MONONA		42 SEA STREET	015-057	1,546.28
*WATTS RUTH S & ALAN W		179 MIDDLE ROAD	030-048-A	1,366.48
WEATHERBY DENNIS & MARILYN		15 WEST STREET	019-126	2,010.28
WEBSTER DORINDA L & PHILIP E		30 LAKESIDE DRIVE	030-043	1,422.16
WEBSTER JOHN & JEAN		11 COMMERCIAL STREET		19.72
WEBSTER JOHN S & JEAN R		15 WEST HARBOR POND RD #15D	014-039-015D	3,126.20
WEBSTER PHILLIP E & DORINDA S		OFF TUPPER ROAD	019-059	209.96
WEBSTER PHILLIP E & DORINDA S		7 TUPPER ROAD	019-060	1,916.32
WEBSTER PHILLIP E & DORINDA S		OFF TUPPER ROAD	019-058	128.76
WEBSTER SUSAN LMT		18 WEST STREET		5.80
WEEKS SUSAN C	COULTER DAVID A	78 WEST STREET	019-041-A-02	4,092.48
WELCH JAMES		49 WALL POINT ROAD	017-021	1,934.88
WELCH JAMES D		OLD STONEWALL ROAD	006-A-006	494.16
WELCH JAMES D		75 OLD STONEWALL ROAD	006-002-L-02	977.88
WELCH JAMES D		OLD STONEWALL ROAD	006-002-L-01	509.24
WELCH JAMES D		48 WALL POINT ROAD	017-011	5,659.64
*WELCH RALPH H & DORIS L		53 REED ROAD	026-021-D	1,115.92
WELCH SUSAN RADCLIFFE		17 POOLER ROAD	004-003	3,043.84
WELTER ROBERT K & MELINDA B		VILLAGE COURT #1	019-042-A-01	3,468.40
WELTY JAMES T & JANICE L	C/O WELTY RUSS	ISLE OF SPRINGS	027-001-228	448.92
WERTIME GEORGE W & MARGARET J		12 MILL COVE CREST	019-045	1,257.44
WEST HARBOR ASSOCIATES INC	C/O BLAKE'S BOATYARD	118 MCKOWN POINT ROAD	004-057	8,465.68
WEST HARBOR ASSOCIATES INC	C/O BLAKE'S BOATYARD	MCKOWN POINT ROAD	004-058	90.48
WESTERN UNION FINANCIAL SVCS				10.44
WESTON ROBERT S III & SANDRA L		SPRUCE POINT HILL ROAD	006-C-002	459.36
*WHEELER PATRICIA C		17 WEST STREET	019-123	1,792.20
WHEELER ROBERT P & SANDRA C		159 TOWNSEND AVENUE	022-020	4,390.60
WHELAN PAUL P & MAUREEN C		14 FULLERTON STREET	019-100	1,501.04
WHITE PAMELA T & GARY E		15 LOGAN ROAD	018-051	1,663.44
WHITE PINES PROPERTY LLC	C/O FRANK PURCELL	48 VIRGINIA STREET	024-052	8,259.20
WHITE ROBERT L & PHYLLIS A	THE WHITE FAMILY TRUST	160 WESTERN AVENUE #5C	014-020-005C	2,884.92
WHITE WESLEY BEATTIE		169 LAKESIDE DRIVE	029-006-A	2,258.52

Owner	Second Owner	Location	Map Lot	Original
WHITEHEAD LAKESIDE PROPERTIES LLC		322 LAKESIDE DRIVE	025-010	4,568.08
WHITEHEAD LAKESIDE PROPERTIES LLC		LAKESIDE DRIVE	025-008	403.68
WHITEHEAD PAUL JR & SANDRA S		76 GRANDVIEW AVENUE	002-001	8,559.64
WHITTING EMILY & NEIL GOODMAN		14 HODGDON COVE ROAD	013-015	8,427.40
*WHITTING JAMES H & VELMA K		179 CREST AVENUE	006-A-002	1,147.24
WHITMAN NEIL G & MELINDA F		95 BAY STREET	020-200	1,216.84
WHITNEY-GENTRY BARBARA E		30 VILLAGE COURT #36	019-042-A-036	3,815.24
WHITSON HAROLD D & REBECCA G		92 ATLANTIC AVENUE	016-016	3,185.36
WHITT DAVID M	HOLMES MELISSA	251 OCEAN POINT ROAD	031-032	1,060.24
WHITTEN AMY	WHITTEN FAMILY COTTAGE TRUST	39 MASSACHUSETTS ROAD	004-036	6,465.84
WHITTEN GEORGE D		56 MASSACHUSETTS RD	004-037-A	5,435.76
WHITTIER JEANNE		23 VILLAGE COURT #8	019-042-A-08	3,404.60
WHITTLE THOMAS E & CHERYL A	JEANNE WHITTIER REVOCABLE TRUST	21 TOWNSEND LEDGE DRIVE	008-009	6,911.28
WICK CHARLES D & STANLEY M		BLOW HORN ROAD	007-003	412.96
WIDUP CECELIA M	WILLIAMSON SHERRON M	39 BIRCH ROAD	007-007-A	2,441.80
WILCOX SARAH LOGAN		15 MOFFAT LANE	025-017-002	2,076.40
WILDEREDGE LLC		15 VILLAGE COURT #5	019-042-A-05	3,271.20
WILEY PAMELA LMT		18 WEST STREET		6.96
WILGREN MARK T	MORRIS-WILGREN PAMELA	26 NAHANADA ROAD	011-024-B	909.44
WILGREN MARK T	MORRIS-WILGREN PAMELA	NAHANADA ROAD	011-025-B	80.04
WILKINSON DENNIS P & KATHERINE A		94 MCKOWN POINT ROAD	004-055-A	2,699.32
WILLARD BRUCE A L TRUSTEE		31 LINEKIN ROAD	001-004	13,539.52
WILLIAMS CHARLES T HEIRS	C/O SHELDON TRASK PERS REP	OFF WESTERN AVENUE	018-034-A	121.80
WILLIAMS CHARLES T HEIRS	C/O SHELDON TRASK PERS REP	45 WESTERN AVENUE	018-034	1,962.72
WILLIAMS DANIEL R & TERESA A		101 EASTERN AVENUE	023-003-001	1,861.80
WILLIAMS ELLEN		8 HIGHLAND PARK ROAD	023-026-A	366.56
WILLIAMS SCOTSMAN INC				18.56
WILMINGTON SAVINGS FUND SOCIETY		41 SUMMIT ROAD	020-009-A	1,837.44
*WILSON BARBARA J		234 ATLANTIC AVENUE	006-028	1,860.64
WILSON DAVID H & ELLEN M		116 APPALACHEE ROAD	021-055	1,629.80
WILSON MICHELLE J	BROWN KENNETH A & JOAN P	ATLANTIC AVENUE	010-008-D	373.52
WILSON THOMAS W		11 WARREN LANE	026-033-001	1,352.56
WINCHENBACH SARAH J		135 LAKEVIEW ROAD	026-021-C	1,084.60
WINSLOW MYRA L		75 REED ROAD	026-021-G	966.28
WINSLOW SCOTT		27 SIMMONS DRIVE #11	022-039-011	329.44
WINTER DOUGLAS R & BARBARA A		16 SHERMAN STREET	019-115	1,443.04
WISSLER TIMOTHY L & ANNE L		34 WALL POINT ROAD	017-009	1,856.00
WISSLER TIMOTHY L & ANNE L		15 HARRIS POINT ROAD	017-008	5,146.92
WISSMAN JANE	SCHLINDER JOHN J	185 LOBSTER COVE ROAD	021-018	2,264.32

Owner	Second Owner	Location	Map Lot	Original
WITHAM WESTON I & DIANE M		34 HUTCHINSON DRIVE	029-040-J	1,410.56
WITT BRUCE A & BANI R		279 LAKESIDE DRIVE	025-006	288.84
WITT LUCINDA M	LUCINDA MORSE WITT TRUST	168 SAMOSET ROAD	025-029	3,935.88
WITT LUCINDA M	LUCINDA MORSE WITT TRUST	165 SAMOSET ROAD	025-028	2,668.00
WITT THOMAS B & SUSAN H	THE WITT FAMILY LIVING TRUST	378 LAKESIDE DRIVE	025-014-B-07	5,603.96
WITT THOMAS B & SUSAN H	THE WITT FAMILY LIVING TRUST	7 WEST STREET	019-098	2,299.12
WITT THOMAS B & SUSAN H	THE WITT FAMILY LIVING TRUST	35 POWDER HILL FARMS	025-014-B-0	4,941.60
WITTEN JOHN M & JANE T		133 MCKOWN POINT ROAD	004-059	8,215.12
WOJTASIK JOSEPH T & RUTH A		187 LOBSTER COVE ROAD	021-017	2,382.64
WOLCOTT FRANK E III	FRANK E WOLCOTT REV LIVING TRST	33 MCFARLAND POINT DRIVE#3	015-043-003	2,585.64
WOLF WENDY J & NEAL MARY B	WENDY WOLF & MARY NEAL LIV TRST	69 MCKOWN POINT ROAD	008-004	6,393.92
WOLFRAM FAMILY TRUST	WOLFRAM CHARLES W & NANCY	108 BAYVILLE ROAD	024-030	3,457.96
WOLFSON JOSEPH S SR & NANCY		59 OCEAN POINT ROAD #23	022-039-023	265.64
WOOD RICHARD A		LINEKIN ROAD 1/2 INT	001-008-00N1	80.04
WOOD RICHARD A & BRENDA A		21 LINEKIN ROAD	001-007	4,558.80
WOOD WILLIAM J		8 GLENSIDE ROAD	024-042	3,018.32
WOOD WILLIAM J & BRITTINGHAM M	BRITTINGHAM MARJORIE WOOD	7 BRIGGS ROAD	024-040	682.08
WOODIN THOMAS K	GILCHRIST D; SAFFORD D & CD	137 MCKOWN POINT ROAD	009-033	9,311.32
WOODSIDE DAVID B & KATHEEN	KING EILEEN E	15 BAY STREET	016-111	526.64
WOOLEY JUDITH F & BRIAN ET ALS	C/O RENA SMITH	OFF CREST AVENUE	010-062	82.36
WOOLEY JUDITH F	BALLO JEAN F	SUNSET ROAD	006-019	494.16
WOOLEY JUDITH F	BALLO JEAN F	56 SUNSET ROAD	010-063	914.08
WOOLSON JONATHAN; SUSAN R C	WOOLSON MONTGOMERY A	ISLE OF SPRINGS	027-001-049	1,088.08
*WOOSTER LORI & ANTHONY		5 SIMMONS DRIVE	022-039-017	80.04
WORTH RICHARD		15 SOPHIA WAY	021-075-007	3,147.08
#WRIGHT CONSTANCE EXECUTRIX	TREE GROWTH	MCKOWN POINT ROAD	008-010	38.28
WRIGHT CONSTANCE R		35 MCKOWN STREET	015-091	1,485.96
WRIGHT CONSTANCE R		206 WESTERN AVENUE	013-004	2,004.48
#WRIGHT CONSTANCE REED	TREE GROWTH	WESTERN AVENUE	013-008	33.64
WRIGHT CONSTANCE REED		WEST HARBOR POND ISLAND	025-011	78.88
WRIGHT CONSTANCE REED		6 MCKOWN POINT ROAD	013-003	12,149.84
WRIGHT CONSTANCE REED		LAKESIDE DRIVE	013-022	122.96
#WRIGHT CONSTANCE REED	TREE GROWTH	LAKESIDE DRIVE	013-020	68.44
WRIGHT-WILSON CATHY J		27 LOBSTER COVE ROAD	016-008	1,279.48
WROLDSEN JOHN O JR & GAIL S		42 ATLANTIC AVENUE	016-042	2,533.44
YALE THOMAS L & DEBORAH P	THOMAS L YALE LIVING TRUST	270 WESTERN AVENUE	008-003-001	14,240.16
YARDLEY JAMES C		30 GRANDVIEW AVENUE	002-010	8,751.04
YARDLEY JAMES C & NANCY N		1 GRANDVIEW AVENUE	002-015	20,443.84
YARDLEY WILLIAM T		64 ROADS END	005-034	6,047.08

Owner	Second Owner	Location	Map Lot	Original
YARDLEY WILLIAM T		63 ROADS END	005-035	11,511.84
YARMOSH LINDA		316 TOWNSEND AVENUE	030-029	1,149.56
YENTSCH CARLTON R		176 SAMOSET ROAD	028-001	4,390.60
YENTSCH CARLTON ROSS		233 LAKESIDE DRIVE	029-049	1,753.92
#YENTSCH COLIN C & CARLTON R	TREE GROWTH	OFF SAMOSET ROAD	028-012	61.48
YENTSCH COLIN C & SARA W		SAMOSET ROAD	028-001-00N	364.24
YENTSCH COLIN C & SARA W		175 SAMOSET ROAD	025-028-A	1,793.36
YENTSCH COLIN C & SARA W		181 SAMOSET ROAD	028-015	2,862.88
#YENTSCH TIMOTHY, COLIN & CARLTON	TREE GROWTH	SAMOSET ROAD	028-015-A	38.28
YONGE VANDA LEE TRUSTEE	VANDA LEE YONGE REVOCABLE TRUST	141 ATLANTIC AVENUE	010-030	7,159.52
YOUNG BRUCE & KAREN		CROOKED PINE ROAD	011-060	1,311.96
YOUNG BRUCE & KAREN		NAHANADA ROAD	011-061	114.84
YOUNG DONALD E & SANDRA J		19 WEST HARBOR POND CONDO	014-039-019B	3,167.96
YOUNG JAMES FRANCIS		198 ATLANTIC AVENUE	006-021-003	2,099.60
*YOUNG JANE G		WEST HARBOR POND CONDO	014-039-002	1,284.12
YOUNTS DAVID D & CAROL D		LOBSTER COVE ROAD	016-139	243.60
*YOUNTS DAVID D & CAROL D		92 LOBSTER COVE ROAD	016-101	2,382.64
ZAMORE WIGTON F	KASABIAN BARBARA Z	7 MASSACHUSETTS ROAD	004-049	6,601.56
ZELAZO PHILIP R & PHILIP D		31 UNION STREET	020-068	5,752.44
ZHUTOV NIKOLAY & VALERIYA		179 ATLANTIC AVENUE	010-008-C	1,082.28
ZOLPER PATRICIA R	PATRICIA R ZOLPER REVOC TRUST	43 APPALACHEE ROAD	021-074-A	3,193.48
ZOLPER SR JOHN C & ELIZABETH B		94 APPALACHEE ROAD	021-049	2,070.60

* Veterans Exemption
Tree Growth

Annual Town Meeting Minutes May 4 & 5, 2018

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on May 4th and the following action was taken:

- Article 1 Nicholas Upham was elected moderator by written ballots 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 Overseers of the Poor

Wendy Wolf	105
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 - 1 School Committee Member of the Boothbay-Boothbay Harbor CSD

Stephanie Hawke	112
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 - 1 Trustee of the Boothbay-Boothbay Harbor CSD

Steven Lorrain Sr.,	120
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 - 1 Trustee of the Boothbay Region Water District, at large

Nelle Tharpe	117
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 - 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District

Isabelle Lewis	121
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Polls were closed at 6:00 p.m. by Moderator, Nicholas Upham

On May 5, 2018 Moderator, Nicholas Upham, swore Deputy Moderator, Ervin Snyder in to run the Annual Town Meeting at 8:45 a.m.

The meeting was opened at 9:00 a.m. by Deputy Moderator, Ervin Snyder.

Pastor, Richard Rego gave the Invocation.

- Article 3 Voted to accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2019 and that said pond shall remain closed for conservation.
- Article 4 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 5 Voted to establish the date taxes are due upon receipt of tax bills. The first installment is due September 6, 2018. Interest for the overdue amount begins September 7, 2018 at a rate of 8%. The second installment is due March 7, 2019. Interest for the overdue amount begins March 8, 2019 at a rate of 8%.
- Article 6 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 7 Voted to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.
- Article 8 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 9	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 10	Voted to authorize the municipal officers to dispose of any town owned personal property under such terms and conditions they deem advisable.	
Article 11	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 12	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 13	Voted to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.	
Article 14	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 15	Voted to authorize the municipal officers to carryover previously approved funding into the next budget cycle and put it in a reserve account to facilitate the town's commitment to Economic Development? (The amount previously approved and raised for Economic Development was \$25,000)	
Article 16	Voted to authorize the municipal officers to carryover previously approved funding into the next budget cycle and put it in a reserve account for Capital Improvements? (The amount previously approved and raised for town improvements was \$25,000)	
Article 17	Voted to authorize the municipal officers to carryover previously approved funding into the next budget cycle and put it in a reserve account Professional Services? (The amount previously approved and raised for a planning consultant was \$20,000)	
Article 18	Voted to authorize the municipal officers to transfer \$50,000 from existing GENERAL FUNDS into the CAPITAL IMPROVEMENT RESERVE ACCOUNT to enable improvements to projects identified on the Capital Improvement Plan. (Those projects include designing and installing signage describing town history, Wayfinding signage, winterizing public restrooms and footbridge renovations)	
Article 19	Voted to use and appropriate ESTIMATED REVENUES of \$1,100,146 to reduce the property tax commitment.	
Article 20	Voted to raise and appropriate \$2,901,852 for the remaining Town of Boothbay Harbor Municipal accounts.	
	\$73,624	for the CAPITAL account
	\$77,400	for the DEBT SERVICE account
	\$163,184	for the ADMINISTRATION account
	\$38,025	for the ASSESSING account
	\$120,000	for the CONTRACT SERVICES account
	\$2,800	for the SUPPLEMENTAL account
	\$109,256	for the FINANCE account
	\$97,000	for the INSURANCE account
	\$13,528	for the MEETINGS & ELECTIONS account

\$78,486	for the MUNICIPAL BUILDINGS & VEHICLES account
\$38,817	for the SELECTMEN account
\$81,485	for the TOWN CLERK account
\$120,574	for the TOWN MANAGER account
\$260,000	for the PAVING & CONSTRUCTION account
\$468,901	for the PUBLIC WORKS account
\$24,632	for the PUBLIC RESTROOMS account
\$106,428	for the WINTER OPERATIONS account
\$7,208	for the ANIMAL CONTROL account
\$8,297	for the EMERGENCY MANAGEMENT account
\$81,517	for the CODE ENFORCEMENT account
\$77,655	for the FIRE DEPARTMENT account
\$32,472	for the HARBOR MANAGEMENT account
\$7,291	for the PUMP OUT account
\$766,156	for the POLICE account
\$37,116	for the PARKING account
\$10,000	for the WELFARE account

Article 21 Voted to raise and appropriate \$1,037,678 for STREET LIGHTS, HYDRANTS, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT and BAYVILLE/ISLE OF SPRINGS accounts.

\$50,225	for the STREET LIGHT account
\$447,611	for the HYDRANT account
\$449,842	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$90,000	for the BAYVILLE/ISLE OF SPRINGS account

Article 22 Voted to raise and appropriate \$376,672 for the SUPPORT ORGANIZATIONS accounts.

\$15,000	for the BB/BBH CEMETERY DISTRICT account
\$4,400	for the BOOTHBAY REGION COMMUNITY RESOURCE COUNCIL
\$3,500	for the BOOTHBAY REGION HEALTH & WELLNESS FOUNDATION (Community Center)
\$31,307	for the COMMUNITY CABLE CHANNEL account
\$15,000	for the FIREWORKS account
\$3,000	for the HARBOR LIGHTS FESTIVAL account
\$2,000	for the HISTORICAL SOCIETY account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$52,000	for the MEMORIAL LIBRARY account
\$1,155	for the NEW HOPE FOR WOMEN account
\$1,000	for the SENIOR CITIZENS account
\$1,000	for the SUMMER BAND CONCERTS account
\$222,474	for the AMBULANCE SERVICE account
\$24,336	for the DISTRICT NURSE account

Article 23 Voted to amend the current Peace and Good Order Ordinance, Chapter 128-4, C, by adding "Private professional fireworks displays must be locally advertised two weeks prior to the event. Advertising costs are the responsibility of the event sponsor."

- Article 24 Voted to amend the current Land Use Ordinance as follows:
Section 170-28, Schedule of Dimensional Requirements, Note B is amended to read: “The minimum residential setback on Route 27, south of the Routes 27/96 intersection is 30 feet; the minimum residential setback on Route 27, north of the Routes 27/96 intersection is 300 feet. The minimum commercial setback on Route 27, south of the Routes 27/96 intersection is 40 feet. The minimum commercial setback on Route 27, north of the Routes 27/96 intersection is 60 feet.”
- Article 25 Voted to amend the current Land Use Ordinance as follows:
Section 170-28, Schedule of Dimensional Requirements, Minimum Land Area per Dwelling Unit in the Downtown Business District (with Town water and sewer) is amended to read: Residential : 10,000; All other: 2,000.

The meeting was adjourned at 9:25 a.m.

A True Copy Attest: _____
Michelle Farnham/Town Clerk

Boothbay Harbor 2019 Town Warrant

To Robert Hasch, 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, 2019, then and there to act upon Articles 1 through 5. The polls for voting on Articles 1 through 5 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, 2019 at 9:00 AM in the Boothbay Region Elementary School Gymnasium.

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:

- 2 Selectmen and Overseers 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 will vote to amend the Land Use Ordinance Chapter 170 including the revised Zoning Map and the Land Use Table as set forth in the document titled "Chapter 170 Land Use Amendments" adopted by the Board of Selectmen on February 25, 2019, to convert the existing Maritime/Water Dependent District into two maritime districts: A Limited Commercial/Maritime District and a Working Waterfront District.

The Limited Commercial/Maritime District would allow limited commercial uses (e.g. motels, hotels, inns, microbreweries and marinas) consistent with a mixed-use district favoring traditional water- dependent uses.

The Working Waterfront District would prohibit motels, hotels, inns, microbreweries, yacht clubs, and other uses not consistent with a Working Waterfront District.

The maximum height of a building in the Limited Commercial/Maritime District and in the Working Waterfront District would be the same as is now provided for the General Business District (35 feet or 2½ stories, whichever is less).

Article 4 To see if the Town will vote to amend the Land Use Ordinance Chapter 170-101.12 to change the definition of the "Height of a Structure" so that the method of measuring the height is the same as in the State statute applying to shoreland zoning ordinances, Title 38 M.R.S., Section 436-A(7-A).

The Department of Environmental Protection has requested the Town to make this amendment so as to be in compliance with the DEP 's minimum requirements for shore/and zoning ordinances as set forth in said statute.

Article 5 To see if the Town will vote to amend Land Use Ordinance Chapters 170-101.12 and 170-113 to clarify the definition of Functionally Water-Dependent Uses by putting parentheses around the phrase "excluding recreational boat storage buildings" so that this exclusion applies only to recreational boat storage buildings.

This amendment would correct a punctuation error but would not change the intended meaning of the definition.

- Article 6 To see if the town shall accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2020 and that said pond shall remain closed for conservation.
- Article 7 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 8 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 5, 2019. Interest for the overdue amount begins September 6, 2019 at a rate of 9%. The second installment is due March 5, 2020. Interest for the overdue amount begins March 6, 2020 at a rate of 9%.
- Article 9 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: 9%
- Article 10 To see if the town will vote to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.
- Article 11 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 12 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 13 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 14 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 15 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 16 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 17 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 18 To see if the town will vote to use and appropriate ESTIMATED REVENUES of \$1,226,510 to reduce the property tax commitment.
(Selectmen and Budget Committee recommend \$1,226,510)

Article 19 To see if the town will vote to raise and appropriate \$2,967,891 for the remaining Town of Boothbay Harbor Municipal accounts.

(Selectmen and Budget Committee recommend \$2,967,891)

\$159,695	for the CAPITAL account
\$77,400	for the DEPT SERVICE account
\$176,412	for the ADMINISTRATION account
\$36,598	for the ASSESSING account
\$168,000	for the CONTRACT SERVICES account
\$2,800	for the SUPPLEMENTAL account
\$118,618	for the FINANCE account
\$98,000	for the INSURANCE account
\$13,468	for the MEETINGS & ELECTIONS account
\$84,546	for the MUNICIPAL BUILDINGS & VEHICLES account
\$33,267	for the SELECTMEN account
\$90,978	for the TOWN CLERK account
\$123,404	for the TOWN MANAGER account
\$152,000	for the PAVING & CONSTRUCTION account
\$424,642	for the PUBLIC WORKS account
\$28,549	for the PUBLIC RESTROOMS account
\$109,716	for the WINTER OPERATIONS account
\$7,208	for the ANIMAL CONTROL account
\$8,847	for the EMERGENCY MANAGEMENT account
\$83,206	for the CODE ENFORCEMENT account
\$79,315	for the FIRE DEPARTMENT account
\$32,688	for the HARBOR MANAGEMENT account
\$7,368	for the PUMP OUT account
\$808,230	for the POLICE account
\$37,116	for the PARKING account
\$6,000	for the WELFARE account

Article 20 To see if the town will vote to raise and appropriate \$1,222,884 for STREET LIGHTS, HYDRANTS, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT and BAYVILLE/ISLE OF SPRINGS accounts.

(Selectmen and Budget Committee recommend \$1,222,884)


\$15,000	for the BB/BBH CEMETERY DISTRICT account
\$5,000	for the BOOTHBAY REGION COMMUNITY RESOURCE COUNCIL
\$3,000	for the BOOTHBAY REGION HEALTH & WELLNESS FOUNDATION (Community Center)
\$33,831	for the COMMUNITY CABLE CHANNEL account
\$15,000	for the FIREWORKS account
\$3,000	for the HARBOR LIGHTS FESTIVAL account
\$2,000	for the HISTORICAL SOCIETY account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$54,000	for the MEMORIAL LIBRARY account
\$1,212	for the NEW HOPE FOR WOMEN account
\$1,000	for the SENIOR CITIZENS account
\$1,000	for the SUMMER BAND CONCERTS account
\$25,066	for the DISTRICT NURSE account

Article 22 To see if the town will vote to raise and appropriate \$75,000 for the REVALUATION account.
(Selectmen and Budget Committee recommend \$75,000)

Article 23 To see if the town will vote to raise and appropriate for the AMBULANCE SERVICE accounts.
(Requested amount was \$295,795)

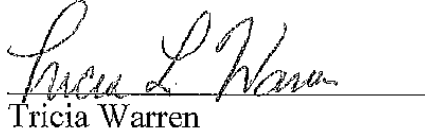
\$295,795	Selectmen recommendation
\$276,000	Budget Committee recommendation

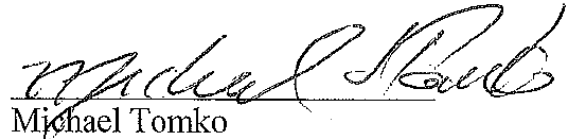
A person who is not registered as a voter may not vote in any election. You are directed to serve this publication and to post it at the Boothbay Harbor Post Office, West Boothbay Harbor Post Office, and the Town Office at least seven (7) days before the time of said meeting.
Hereof, fail not and have this Warrant with your doings, thereon at the time and place stated. Given under our hands this 25th day of March 2019.


Wendy Wolf, Chairman


Denise Griffin, Vice Chairman


Russell Hoffman


Tricia Warren


Michael Tomko



