

# THE 133RD ANNUAL REPORT OF THE TOWN OFFICERS



*Top row left to right: Denise Griffin, Alyssa Allen, Vice Chair Tricia Warren. Bottom row left to right: Kenneth Rayle, Chairman Michael Tomko.*

**BOARD OF SELECTMEN 2021**

## **Board of Selectmen**

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### **To the Residents of Boothbay Harbor**

The Select Board is honored to serve our residents, guests, and local business owners during these recent challenging and unprecedented times. Though in many ways this past year has been as arduous as the previous for us all, the spirit of our community's resilience, generosity, and compassion continues to drive us to thoughtful and effective leadership.

Two years since the onset of the pandemic, we only now are cautiously emerging from this public health crisis. Our thoughts go out to all those whose lives have been affected by COVID.

Our annual election and town meeting occurred on-time and open to the public in May 2021. Kenneth Rayle and Alyssa Allen were both newly elected to the Select Board. All proposed budget warrants and ordinance amendments passed successfully. Once again, a nearly flat mill rate was achieved due to the Board's strong financial administration. We will remain fiscally vigilant, anticipating that inflation will put upward pressure on all town and regional budgets for the next few years.

Careful planning and deliberative management of town resources allowed us to respond to the pandemic, while leveraging the flexibility of Zoom meetings, online services, and appointment-based assistance. Staff, boards, and committees continued to meet on a regular basis and make decisions allowing Boothbay Harbor to remain strong and thrive. This adapted use of technology and flexibility will remain to support our openness, transparency, accessibility, and accountability in local government.

The preservation of town assets has remained a focus of the Select Board. We are working with engineers & designers to renovate and upgrade the footbridge, and improve the condition of our streets and sidewalks, while showcasing the beauty of our coastal community.

Housing affordability remains an area of concern by town leadership. Our support for workforce housing continues through a strategic analysis by our Lincoln County Regional Planning Commission and by tasking our Planning Board to actively pursue solutions.

Local investment created new businesses, unique events, and new residents calling Boothbay Harbor their home. However, the economic balance between seasonal versus year-round business and residents remains a complicated challenge for sustainable economic development.

We are profoundly grateful to our town staff for their deep dedication to addressing these myriad of challenges and opportunities. Your Select Board will do everything in our power to ensure we are positioned to tackle forthcoming priorities head-on, for the benefit of this community we all know and love, and the people within it. The unparalleled natural amenities and a strong sense of community continue to make Boothbay Harbor one of the best places to live, work, and raise a family.

Respectfully submitted,

Your Board of Selectmen

Mike Tomko, Chairman  
Tricia Warren, Vice-Chair  
Denise Griffin  
Alyssa Allen  
Ken Rayle



## **Town Manager**

Boothbay Harbor is a wonderful community that I am honored to serve as your town manager. 2021 was a year of uncertainty once again impacted by the Covid-19 pandemic. Thankfully, we were able to see the faces of many tourists and residents on our streets and in our businesses as Covid restrictions lessened.

We conducted our annual election and town meeting in May with measures in place to ensure everyone's safety. We bid a fond farewell to Wendy Wolf as Select Person, who had served on the board since 2014. She was appointed to the Board of Appeals shortly thereafter. We are appreciative of her continued support and dedication to municipal service. With the May elections, we welcomed Alyssa Allen and Ken Rayle as two new members of the Select Board.

We installed new automated parking meters in town. These new meters allowed for traditional coin-operated payments as well as payments to be made using debit/credit cards. Feedback on the new meters was very positive and revenue generated far exceeded the cost of the new meters. Plans for further updating our parking system are in place for 2022.

A portion of the Union Street sidewalk and the sidewalk at Howard Street were replaced. Kenney Field Drive and Sunset Road were paved. This Spring we will be paving Pear Street and Roads End. In the Fall, we will be paving Park Street, as well as continued work on rehabilitating our sidewalks.

We are once again seeing the generosity and dedication of all those that live here, evident in the YMCA's large-scale renovation and improvements to its facilities. We look forward to its completion in 2022.

The annual financial audit report was rendered showing that the town remains in excellent fiscal shape. The town continues to operate with a balanced budget and a capital funding plan for infrastructure needs and equipment replacement while building adequate reserves to ensure the town's future fiscal stability.

I would like to thank the many citizens, volunteers, and businesses who make this such an extraordinary community. Thank you to all town employees, our boards and committee members, and the Select Board for your continued dedication.

Sincerely yours,

Julia E Latter



*Town Manager Julia Latter*

## **2020-2021 Town Officials**

**Town Manager, Tax Collector,  
Treasurer, Road Commissioner,  
Agent for Overseers of the Poor**

Julia E. Latter

**Police Officers**

John Braley  
Lawrence Brown  
Thomas Chryplewicz  
Douglas Snyder

**Fire Chief, Fire Warden,  
Fire Inspector, Shellfish  
Conservation Warden**

Nicholas Upham

**Finance Officer, Deputy Tax  
Collector, Deputy Treasurer**

Kathleen Pearce

**Reserve Police Officers**

Jared Mitkus  
Nicholas Upham

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

Glenn Tilton

**Assistant Tax Collectors,  
Assistant Treasurers**

Michelle Farnham  
Patricia Fallon  
Lauren Allen

**Assessor**

Robert J. Duplisea, Jr.

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

Nicholas Livingston

**Town Clerk/Registrar of Voters**

Michelle Farnham

**Harbor Master**

Jeff Lowell

**Fire Engineer/Deputy Fire Warden**

Matthew Sledge

**Deputy Town Clerk**

Patricia Fallon

**Deputy Harbor Master**

Derek Cola

**Lieutenant/Training Officer**

Jesse Peters

**Assistant Town Clerk**

Lauren Allen

**Assistant Harbor Master**

Frederick Farnham

**Regional Director of Emergency  
Management Agency**

David Cody

**Code Enforcement Officer,  
Building Inspector, Health Officer,  
Plumbing Inspector,  
Assistant to the Assessor**

Geoff Smith

**Chief of Police, Constable**

Robert Hasch

**Police Sergeant, Constable**

Patrick Higgins



*Town Office personnel left to right: Kathleen Pearce, Diane Joyal, Michelle Farnham, Julia Latter, Trish Fallon and Geoff Smith*

## 2020-2021 Town Officers, Boards, Committees

### SELECTMEN AND OVERSEERS OF THE POOR

Alyssa Allen	2022
Kenneth F-Fitch	
(Resigned 10-31-20)	
Denise Griffin	2023
Kenneth Rayle	2024
Michael Tomko, Chair	2022
Tricia Warren, VC	2023
Wendy Wolf	2021

### BOARD OF APPEALS

Merritt Blakeslee	2023
(Resigned 8-24-21)	
Rosemary Bourette	2022
Richard Burt	2021
Thomas Minerich	2024
Lawrence Rebel	2024
Wendy Wolf, Chair	2024

### BUDGET COMMITTEE

Leslie Bird	2023
William Hamblen	2022
Michael McKay	2024
Patricia Minerich	2023
Margaret Splaine, Chair	2023
Patricia Minerich	2023

### PLANNING BOARD

Thomas Churchill, Chair	2024
Jon Dunsford	2022
William Hamblen	2023
John Hochstein	2022
Margaret Perritt	2022
Chris Swanson	
(Resigned 10-14-21)	
Lee Corbin - Alt. 1	2022

### PORT COMMITTEE

Frederick Farnham	2023
Clive Farrin, Chair	2022
Andrew Marvin	2022
Michael McBride	2022
James Powers	2024
Devyn Campbell - Alt. 1	2022
James Farrin	2021

### BOOTHBAY HARBOR SEWER DISTRICT

Deryl Kipp	2022
Samuel Morris	2023
James Stormont	2024

### BOOTHBAY REGION REFUSE DISPOSAL DISTRICT

Gary Farnham	2024
Jay D. Warren	2022

### BOOTHBAY REGION WATER DISTRICT

Merritt R. Blakeslee	2022
Nelle Tharpe, At Large	2024
David Tibbetts	2023

### COMMITTEE MEMBERS OF THE BOOTHBAY-BOOTHBAY HARBOR CSD

Stephanie Hawke	2024
Margaret Lembo-Splaine	2022
Ruth Macy	2023

### SHELLFISH CONSERVATION COMMITTEE

Sean Gray	2024
Douglas Perkins	2024

### TRUSTEES OF THE BOOTHBAY- BOOTHBAY HARBOR CEMETERY DISTRICT

Isabelle Lewis	2024
Jay D. Warren	2022
Ralph M. Welch	2023

### TRUSTEE OF THE BOOTHBAY- BOOTHBAY HARBOR CSD

Ron Campbell	2022
Richard Hallinan	2023
Steve Lorrain	2024

### TRUSTEES OF THE MEMORIAL LIBRARY

Leslie Bird	2024
Joan Chatterton	2023
Marion Coleman	2022
Peter Cook	2024
Karen Jones	2024
Brian Makarewicz	2024
Barbara Scorgia	2023
Jill Kaplan Tupper	2024
Amy Wirtanen	2022

## **Informational Directory**

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

#### **Board of Selectmen**

Second and fourth Monday of the month at 7:00 p.m.

#### **Port Committee**

First Tuesday of the month at 7:00 p.m.

#### **Fire Department**

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

#### **Planning Board**

Second Wednesday of the month at 7:00 p.m.

### **Emergency Numbers**

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

### **Non-Emergency Numbers**

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

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

Visit the Town's website at [www.boothbayharbor.org](http://www.boothbayharbor.org) to pay taxes, register boats and vehicles online or to access assessing, real estate, tax maps, tax bills and ordinance information. Also visit us on Facebook.

### **OBSERVED MUNICIPAL HOLIDAYS 2022-2023**

Memorial Day	Monday	5/30/2022	Thanksgiving Holiday	Friday	11/25/2022
Juneteenth	Monday	6/20/2022	Christmas Eve Close (Noon)	Friday	12/23/2022
Windjammer Days Close (Noon)	Wednesday	6/29/2022	Christmas	Monday	12/26/2022
Independence Day	Monday	7/4/2022	New Year's Eve Close (Noon)	Friday	12/30/2022
Labor Day	Monday	9/5/2022	New Year's Day	Monday	1/2/2023
Indigenous Peoples' Day	Monday	10/10/2022	Martin Luther King, Jr. Day	Monday	1/16/2023
Veterans Day	Friday	11/11/2022	Presidents' Day	Monday	2/20/2023
Thanksgiving Holiday	Thursday	11/24/2022	Patriots' Day	Monday	4/17/2023

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

## Town Clerk

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

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

This past fiscal year the Town held the following elections:

Annual Town Meeting	May 7th - 8th
Rocky Channels School System Budget	May 13th
Boothbay-Boothbay Harbor Community School District Budget	August 25th
State Referendum Election	November 5 <sup>th</sup>

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

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

**Vehicle Registrations:** Excise tax is required to be paid in the municipality you reside. Required documents you will need at the time of registration for ALL registrations are proof of insurance showing coverage the day you are here to register and current mileage. New registrations (dealer) please bring the entire dealer packet and if it is a brand new car you will need the window sticker. New registrations (private sale/previously owned) please bring the title for 1995 and newer filled out correctly on the back, with the signature of sellers and buyers, a clear bill of sale with who the seller is and address, who the buyer is, date of sale, Make/Model/Vin # of vehicle, and current mileage. If previously registered by you in another state bring your prior state registration. Re-registrations must have prior year's registration (If for some reason you have lost your registration you will need to know your current plate number).

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

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



## Town Clerk (cont.)

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

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

### LICENSES ISSUED (7/1/20-6/30/21)

ATV Registrations	31
Boat Registrations	491
Dog Licenses	115
Duplicate Boat Registrations	5
Hunting & Fishing	116
Shellfish – Recreational	16
Snowmobile Registrations	21
Special Amusement	14
Victualers	71



## Town Clerk (cont.)

VITAL RECORDS					
Births	8	4 Females 4 Males	Marriages	47	Oldest 70 and Youngest 26

### Deaths

<u>NAME</u>	<u>AGE</u>	<u>DOD</u>	<u>NAME</u>	<u>AGE</u>	<u>DOD</u>
Abbott, Henry Earle	83	1/8	King, Blanche Antoinette	97	9/4
Adams, Laura D.	70	8/3	Kreahling, Robert Paul Jr.	80	7/19
Archibald, Barbara Elizabeth	71	3/13	Leeman, Mark Giles	82	2/27
Barlow, Jane Madelyn	78	7/22	Leighton, Ann D.	95	5/22
Beane, June Lee	83	4/8	Lewis, Wendy Susan	55	7/10
Belanger, Leonard Ernest	98	9/17	McDaniel-Knapp, Cecelia K.	77	12/15
Billis, Mitchell Jon	84	9/20	Marshall, Robert T.	88	5/8
Bowman, Ernest Floyd	68	1/6	Messer, Arthur Robinson	88	2/26
Brewer, Virginia Cora	93	9/19	Parsons, Irene	76	3/20
Brown, Sandra Lee	75	5/1	Peaslee, Laurence E. Sr.	85	1/29
Bruening, Carl John	76	6/9	Pierce, David Monteith	94	8/22
Campbell, Shirley May	84	11/15	Pinkham, Christopher	47	2/18
Carlson, Suzanne Olive	81	8/7	Pinkham, Estella Flora	88	8/7
Dekker, Thomas A.M.	79	11/27	Pinkham, Frederick	87	1/3
Dolan, Dennis	82	12/7	Pitcher, Shawn Robert	50	3/29
Driscoll, Robert E. III	73	9/2	Rosenberg, Florence	89	5/7
Frautten, Cora Elizabeth	86	4/13	Sewall, Marilyn B.	83	7/28
Greenleaf, Edna E.	101	7/26	Slayton, Jean Wellington	95	12/13
Groves, Mary Luella	64	12/15	Smith, Susan Carrington	76	12/18
Hardcastle, Jay Edward	82	9/26	Stanton, Michael Brock	75	4/23
Jansson, Marjukka Leena	67	1/19	Trask, Sheldon C.	68	11/3
Jones, Linda Marie	83	5/30	Webster, Jean Rosalie	82	12/9
Keene, Wayne H.	84	10/28	Weeks, Ronald C. Jr.	45	7/20
Kelley, Eugene William	90	9/22	Younts, Carol D.	75	7/6
Kennedy, Clovis S.	65	7/29			

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

Respectfully Submitted,

Michelle Farnham  
Town Clerk

## **Code Enforcement Officer**

### **7/1/2020-6/30/2021 Code Enforcement Report**

Building permits issued – 122

Approximate cost of construction - \$5,826,200

Plumbing permits issued – 43

Septic system permits issued – 28

### **Code Enforcement Projects Approved**

Interior Alterations - 51

Decks - 4

Porches - 4

Sheds - 16

Garages/barns –8

Demolition - 6

New dwelling units – 11

All others (marine work, structural repair, miscellaneous) – 22

### **Planning Board**

Applications submitted – 14

Applications approved – 14

### **Board of Appeals**

Applications submitted – 1 (Appeal of Code Enforcement decision)

Applications approved - 0

Respectfully submitted,

Geoff Smith  
Code Enforcement Officer



*Code Enforcement Officer Geoff Smith*

## Boothbay Region Historical Society

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During 2021, we enjoyed the support of both Boothbay and Boothbay Harbor voters. The funds voted on by townspeople helped us to fulfill our purpose of preserving and increasing knowledge about our region's past.

Despite COVID, we maintained regular year-round hours at the museum in Boothbay Harbor Thursdays through Saturdays, 10 a.m. to 2 p.m., observing mask mandates and using donated HEPA air filter systems. We were not able to continue with our education program in the two third grades at Boothbay Region Elementary School, but last winter and spring a group of Boothbay Region High School students were able to spend many hours looking through our archives for information on their high school sports for a project supervised by Officer Larry Brown. We sent out two newsletters, monthly e-newsletters, and almost daily postings on our active Facebook page. Utilizing Zoom, we hosted five speakers. We had to cancel two major fund-raisers, but were able to hold a raffle, a bake sale and our fall cheese sale. We collaborated with the Boothbay Railway Village on two major exhibits: ice harvesting and Boothbay family artifacts. We have instituted a Boothbay Region High School Scholarship of \$1000 which will go to a high school senior this spring 2022, and have already received \$550 towards this goal.

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 answer correspondence from people all over the country and abroad who have an interest in Boothbay region history, and when asked, we help the town offices with research.

We have many active volunteers who donated hours of work this year 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. We are scheduling some much needed building repairs for the spring.

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

We continued to receive important donations to our collections, including late 19<sup>th</sup>, early 20<sup>th</sup> century baskets made specifically for use on Squirrel Island, 19<sup>th</sup> century clay pipes from Damariscove Island, journal and accounting books from Manley Reed from 1950-1970, items related to the Commonwealth Art Colony 1913-1914 (east side of Boothbay Harbor), and Stan Tupper's Ambassadorial Flag from service in Canada as Commissioner General to the Canadian World Exhibition of 1967.

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

Judy Adamson	Laurie Simmons
Ruth Alley	Ann Sutter
Charlie Bamberg	Kathy Tibbetts
Judy Eastwood	Kay Wilder
Sarah Giles	Dana Wilson
Jan Reit	

## Boothbay Harbor Memorial Library

Like many businesses, schools, and institutions, Boothbay Harbor Memorial Library (BHML) “rebooted” in 2021. The Library opened with pandemic protocols (masks required) for full walk-in service. Due to positive response, we also kept the window pick-up available for those who preferred not to come inside or wear a mask.

In March, BHML partnered with the Boothbay Region High School English Department to offer a book discussion of the critically acclaimed “Stamped: Racism, Antiracism, and You: A Remix of the National Book Award-winning Stamped from the Beginning.” Over the summer our resource sharing collaboration with the Boothbay Region Elementary School Library continued for the third year to make the school’s Maine Student Book Award collection available throughout the summer.

We welcomed back 7 community groups and over 100 attendees to the library lawn for Earth Day Fest, which sparked collaborations with the Lincoln County Gleaners that ran through the summer & fall. Lincoln County Gleaners popped up a “Share Table” every Thursday during story time to share free fresh produce with the community. They also provided BHML with vegetable starts to populate the new community garden by the Rachel Carson Monument.

Zoom programming continued until the summer when our programs were held outside on the lawn. BHML offered 25 adult programs, including “Grow with Google” digital literacy workshops, author talks, art shows, and movies on the lawn. Author Colin Woodard spoke to a crowd of 60 on July 16. 156 children and families attended the summer reading kickoff during Windjammer Days for Wee Mateys, and 99 children participated in the summer reading passport program! Between book groups, story times, bubbles and chalk, and our adult programs 1,990 people attended programs at the library, not including attendees of the Hallowell Band Concerts, who this summer restored the 50-year tradition of playing on the library lawn.

Book circulation edged back up to pre-pandemic levels, with 23,777 items circulated (vs. 13,101 in 2020). 3,159 wireless sessions were logged, public computer stations were utilized 332 times, 78 museum passes were borrowed, and over 20,000 people walked through the library doors.

The addition of a Community Technology Coordinator has proved invaluable, with 160 one-on-one tech help sessions supporting digital skill building in the community. We delayed hiring a new Children’s Librarian while BHML was not having programs, so we were thrilled to welcome Jennifer Betts on as our new Children’s Coordinator in March of 2021. BHML is also supported by 16 dedicated volunteers.

In December, BHML hosted Mr. & Mrs. Claus for a virtual story time, and gave out dozens of books and hot chocolate packets in collaboration with the Chamber of Commerce. We piloted a “Pop-Up Library” at the Boothbay Common and held winter story times and activities from November-December in our trailer there. It was fun...and cold!

Respectfully Submitted,

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



Left to right: Bethany Schmidt, Meg Donaldson,  
Harolyn Hylton, Joanna Breen and Jen Betts.



## Boothbay Harbor Region Chamber of Commerce

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In 2021 the new and improved website launched and with it came increased page views. Our analytics showed that website hits were up 171% compared to 2020. In addition to the website, the Chamber continued to explore new avenues to promote local business. Social media pages were maintained with the latest member news & updates, events and festivals, including chamber events such as Business After-Hours. The Chamber continued to send out weekly member newsletters, update a community calendar on the website, and send out a monthly newsletter to over 7,000 lovers of the Boothbay Region.

Visitors and residents have enjoyed our year-round information center, with our large touch screen monitor in the lobby, as well as the trolley offering free public transportation around the town (June -October).

Even in this digital age, the printed 2021 Region Guides were so popular that by the end of the season we had sent out every copy! These guides are sent to AAA offices nationwide, the Chambers of Commerce in Maine, The Maine Tourism Association, Maine Turnpike Visitor's Center, Portland Jetport, as well as the thousands of online requests and calls to the chamber offices.

Boothbay Lights events were a success and we plan to add more events with the excellent help of our staff and volunteers. This season we created some online advertising campaigns reaching over 29,000 people who wanted to share in the magic of the season.

With the return of Claw Down, Fishin' For Fashion, and the Chamber working with Friends of Windjammer Days for the street parade, the 2022 season is looking busy & bright!

Our region continues to grow through the continued efforts of so many. Thank you for your continued support from all our local businesses, organizations, teachers, individuals and Town Officials.

Respectfully Submitted,

Lisa Walby  
Executive Director

Board of Directors 2021: President Doug Goldhirsch, Vice President Jason Denby, Secretary Julie Roberts, and Treasurer Alyssa Allen. Directors Roger Ferrell, Clint Miller, Jaymes Shive, Joanna Breen, Tricia Campbell, Angelo DiGuilian, Charles Bamberg and Michaela Bitterman.

Lisa Walby is serving as Executive Director, Cindy Mastrella as Member Services, Ilene Vactor as Guest Services, Kjirsten Flores as Marketing Coordinator, and many loyal volunteers.

## Boothbay Region Refuse Disposal District

2021 was a very busy year at the transfer station. We saw high volumes of both trash and construction waste. We haven't seen numbers like 2021 since the 90's. Recycling markets thankfully have rebounded, creating more revenue to add to the budget.

We purchased a new wood grinder at a cost of \$1 million. Our old one was 15 years old and was getting tired.

Hopefully by the time you're reading this we will be once again taking our trash to Fiberight. They ran into money issues and went bankrupt. A new plan is in place to re-open the facility. Hopefully it will happen soon.

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](http://www.boothbayrefuse.com)

Respectfully submitted,

Steve Lewis  
Operations Supervisor



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

### Board of Directors:

Rob Hopkins, Treasurer, Southport  
Kurt Crosby, Clerk, Edgecomb  
Jody Lewis, Boothbay  
Charles Cunningham, V. Chairman, Boothbay  
Gary Farnham, Chairman, Boothbay Harbor  
J.D. Warren, 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  
Jill Wood, Bookkeeper

## Boothbay Region Ambulance Service

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We, like the rest of the world, continue to navigate the ever-changing landscape and world with the addition of COVID-19, we responded just as we did with the H1N1 & Ebola virus threat. B.R.A.S. remains dedicated to our communities, patients, level of care, and the wellness of each other. While our remote location affords us some protection, it has also presented us, like nearly all other medical services across our nation, with some formidable challenges as well; namely staffing and hospital accessibility.

Our response model plans helped us responsibly navigate COVID-19 scenes, exposures, and close contact incidents. Taking this unexpected development in stride, B.R.A.S. positioned itself to succeed. We knew supply chains could remain in flux and found ourselves well prepared, after anticipating our equipment and supply needs and in preparation of maintaining a stockpile. As the remainder of FY2021 continued to play out similarly to 2020, what we hoped were temporary trends remained.

Hospitals still cancelled elective procedures to reserve bed capacity for COVID-19. Transport requests have been inundating our service, but due to staffing we have had to deny most transport requests.

9-1-1 call availability has been, and remains, our number one priority. Our dedicated staff have remained working long hours to ensure that the residents of the communities we serve receive the medical care they have come to expect from B.R.A.S. We have achieved and maintained this level of service by modifying the protocol we use to schedule emergency and non-emergency transfer.

We are excited to report that BRAS staffing levels are newly strengthened with recent hires. We welcome them to our team and region. The recruitment effort has been driven to provide needed and deserved respite for our dedicated employees, who have worked tirelessly throughout the pandemic. These folks subject themselves daily to difficult situations on the behalf of our service and communities. Our sincerest gratitude is extended to them.

We still have work to do, but we have made strides in the last months of 2021 and beginning of 2022. Our goal is to resume transfers which is a revenue stream for B.R.A.S. The addition of our new ambulance will also assist with this. We also are offering an EMT training course at our B.R.A.S. station. This was a tremendous success and assisted with our recruitment efforts. We would like to extend appreciation to Lincoln County for financially supporting our efforts and in making the course free to our attendees.

Information we find important to share is:

- B.R.A.S. staff is fully vaccinated and participates in a daily COVID19 screening process while on shift.
- Many of our local fire department members have trained with us and have made themselves available to assist if/when needed.
- B.R.A.S. has improved compensation levels and we are in the process of participating with Maine Municipal Employee Health Trust health insurance plan. These changes are necessary to remain competitive in our search for available EMT's and to compensate our staff that has remained dedicated throughout.
- Several of our EMT's upgraded their license to a higher level and are becoming an integral part of our advanced life support staff.
- Scott Lash has resigned from B.R.A.S., we have begun our search to hire for a director.
- Our equipment continues to be replaced and upgraded; most of the recent purchases have been offset by grant funding. We have replaced our cardiac monitors and the new ambulance that was ordered last year was delayed but is now in production for spring delivery. This vehicle is our next evolution in designing a safety interior for both crew and patient safety. The ambulance has innovative features to allow the EMT's to remain seated and restrained as much as possible, the truck will be equipped with a self-loading cot for both crew and patient safety and it will have a four-wheel-drive chassis.

With grateful appreciation of your support,

Robert J. Ham  
President, Board of Directors

## **Sewer District**

I am pleased to offer this report on behalf of the Boothbay Harbor Sewer District. 2021 was a year still filled with COVID-19 uncertainty and unprecedented challenges. The region's citizens had plenty of things to worry about, and thanks to the resiliency of the staff at the Sewer District, sewage treatment was not one of them! The District worked incredibly hard during these tough times to ensure the continued proper conveyance and treatment of wastewater.

2021 was a transitional year for personnel and the Board of Trustees. Trustee Sam Morris, Board Clerk, moved out of the region vacating his seat. Jay Warren was elected to fill the remainder of Trustee Morris's term. Riley Mitchell, Collection System Tech, left the District to assist with his family's business. Michael Hills joined the District in May as the new Collection System Tech. Mike brings a strong skill set to the District and is adapting extremely well. We wish all the best and continued health to those who have served.

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 District is in the seventh year of its capital improvement plan. The planned improvements will include planning/funding for the replacement of the Fullerton Street/Tupper Road sewer lines, the plant aeration blowers, Westside manhole rehabilitation, a climate resiliency project at the plant, three pump station pump upgrades, and two more pump station panel upgrades. This year's major improvements to your system and other accomplishments included the following:

- The installation of an odor scrubber for the garage bay (Phase 2 of 3),
- Upgraded the aerated sludge holding tank odor scrubber exhaust fans,
- Upgraded the explosion proof unit heaters in the headworks area and replaced the 660-gallon oil tanks and installed new fill and vent piping in the plant basement.
- Installation of new upgraded pump station control panels and telemetry for PS 03 and PS 07,
- Completed the relining of the remainder of the asbestos cement sewer lines and grouted service connections on Townsend Avenue, Oak Street, Howard Street, and Western Avenue.

The District Trustees continue to lead the District through their strong work ethic, strong leadership style, and fiscal responsibility. Because of this leadership, the financial position of the District is strong. For the second time since 1992, District was able to reduce sewer use fees for 2022. Credit is given to the careful management of spending along with frugal fiscal planning.

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

Respectfully submitted,

Chris Higgins  
Superintendent





## **Public Works**

Winter was not much of an issue this year with only one large storm that brought around a foot of snow to the area. As winter continued, we dealt with a lot of small storms dropping between 3" and 6" of snow. The storms were far and few between resulting in a mild winter overall.

In between the storms, the public works crew worked on cleaning up the satellite park located across from the water tower on Summit Road. The property had overgrown for some time, making it a fire hazard with all the blowdowns.

The department took possession of a 2021 International 7-yard dump truck to replace an old 1998 truck. The plow gear was recycled from the old truck keeping cost down on the overall purchase. Coal doors were added to the tailgate to allow the truck to be used in small paving projects. This has allowed the public works department to resurface small areas by hand, and saved costs by not having to hire an outside contractor to do the work. The department also replaced an aging 2007 F550 4-yard dump truck with a newer 2021 model. Both of these purchases have reduced repair and maintenance costs.

Spring started early with warmer temperatures and decent weather. This allowed us to get an early start cleaning up all of the winter sand. The department took possession of a new line painting machine. This was a big upgrade from the older machine, resulting in less repair and maintenance and using far less paint to line the parking stalls and crosswalks.

The resurfacing of Emery Lane was completed this year. This was a two-phase project dividing the road into two sections. The first section was completed in 2019 with the resurfacing of the road and replacing the sidewalk adjacent to the school field. The second phase was completed this fall with the resurfacing of the remaining road. Pear Street and Roads End were supposed to be resurfaced in the fall, but were put off until spring due to weather.

The Public Works Department and I would like to thank the community, town manager, and selectboard for their continuing support.

Respectfully submitted,

Nick Upham  
Foreman



*Left to right: Robert Fallon, Sawyer Alley, Nick Upham, Bruce Fabiano, Eric Hyson and Jay Hasch.*



## Police Department

Full time Officers:  
 Chief Robert Hasch  
 Sergeant Patrick Higgins  
 Officer Larry Brown  
 Officer Doug Snyder  
 Officer Jennifer Gosselin  
 Administrative Assistant Diane Joyal

Reserve Officers:  
 Officer Jared Mitkus  
 Officer Nicholas Upham  
 Officer John Braley

This past year continued a tumultuous time for law enforcement across the country. Many in the police profession are choosing other lines of work, and we find ourselves searching hard for qualified candidates to replace them. In addition, the rise in local property values makes it prohibitive for Officers starting in the profession to live here.

Our department mirrored state and nationwide trends, with three out of seven full time officers choosing to pursue career opportunities outside law enforcement, one of them remaining part time. Our newest Officer Jennifer Gosselin began her full time career in July; she will enter the academy in January 2022. The two open patrol positions remain unfilled as of this writing. In addition injuries and recoveries have taken their toll on staffing, leaving the burden of 24-hour shift work on three or four of us with some help from two part-time officers.

The department continues to retain a robust partnership with Boothbay Region Community Resources to assist with addiction, poverty, and other quality of life issues. We maintain our belief that the police assistance in this arena directly correlates to lower crime rates and a positive public view of policing.

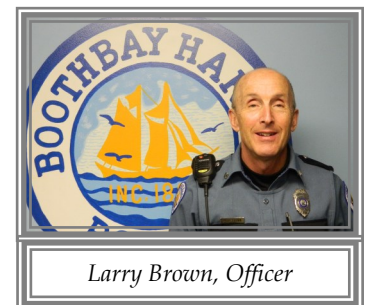
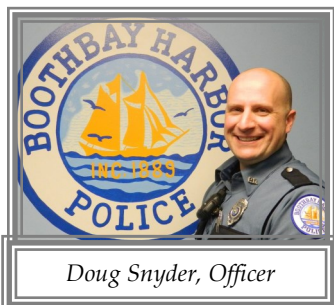
The department purchased our first hybrid cruiser to help keep fuel costs down. We also received generous grants from the Mildred H. McEvoy Foundation to purchase an electric bicycle for downtown summer patrol, a 'LiveScan' system for fingerprinting, and digital forensic equipment for investigations.

Another grant was obtained to assist us in our multi-year journey toward certification under the Maine Law Enforcement Accreditation Program, a new certification for smaller agencies.

In closing, it has been my pleasure to serve this town as a police officer since 1994, and as Chief since 2005. This was a tough year for law enforcement. I am confident brighter days are ahead and we encourage young people to take another look at this honorable profession, one that is filled with adventure and problem solving... which also enables you to be on the absolute front line of making your community a better place through positive interactions. I would like to thank our town manager and selectboard, the many organizations and departments we work with, and the public for their support. It is an honor to work in this wonderful community with and for so many good people.

Respectfully submitted,

Robert Hasch  
 Chief of Police



## **Police Department (cont.)**

Police responded to and initiated a total of 4662 calls in 2021. (Due to space constraints this is only a partial list of calls)

- 250 Motor vehicle stops
- 133 Burglary alarms plus 3 holdup alarms
- 94 Community policing calls
- 123 Motor Vehicle crash reports, plus 3 abandoned motor vehicles and 22 disabled motor vehicles
- 18 OUI arrests
- 38 Theft / Forgery / Fraud investigations, plus 2 Burglary investigations
- 98 Calls of suspicious activity
- 18 Criminal Mischief complaints
- 3 Complaints of trespassing and 9 calls reporting unwanted subjects
- 3 Sex Offense investigations
- 13 Calls involving Juvenile investigations
- 7 Calls involving Assaults (does not include Domestic Assaults)
- 23 Domestic disturbance calls with 8 arrests
- 26 Calls involving a person having mental distress
- 7 suicidal subjects
- 6 missing persons, plus 4 LCRC (LCRC calls are mostly under police information)
- 142 Calls involving police information
- 29 Parking problems and parking enforcement
- 40 Assists to other agencies
- 834 Property Checks
- 5 Violations of Bail and Protective Orders
- 9 Cases of Threatening
- 6 Calls reporting fighting
- 23 Calls reporting harassment
- 251 Calls for Traffic Control
- 6 Warrant arrests
- 381 Welfare Checks
- 134 Citizen Assists
- 93 Animal Complaints
- 136 Calls for found or lost property
- 68 Inmate compliance checks
- 2 Death investigations
- 94 Community policing calls
- 45 Loud Noise Complaints
- 44 Erratic Operation Complaints
- 209 Transports and Escorts
- 22 Pedestrian Checks
- 6 Attempts to locate individuals
- 7 Liquor Law violations
- 25 Traffic Hazards
- 20 Special Details
- 2 cases of littering
- 121 fire alarms and 37 other fire calls
- 484 Medical emergencies, and 18 medical alarms

## **Boothbay Region Water District**

2021 was another frustrating year for the Boothbay Region Water District (i.e., *the District*), where the lingering COVID-19 pandemic continued to frustrate the normally productive operations of the water district. Even through this viral obstacle hampered district efforts, the accomplishments of the year were respectable. Most importantly, by year's end the district's staff remained healthy and intact.

During 2021 the District met all state and federal requirements with the regard to the treatment and delivery of the region's water supply. Equally impressive, despite the ongoing pandemic, the district was able to meet its capital maintenance goals, improving overall district operations. Capital improvement projects, efforts and accomplishments were as follows:

- The BRWD Natural Resources Program was recognized by the Maine Rural Water Association, winning the Andrews Tolman Source Water Award for superior performance protecting the region's water supplies for the second time, a new state record;
- Superior system maintenance resulting in "unaccounted for" water loss rate of 8.45%, among the best in Maine;
- Upgraded its service fleet with the purchase of a new service vehicle;
- Completed the *Rice Road Water Main Replacement Project*, replacing 800 feet of poorly installed and undersized water main, providing acceptable fire flow for that neighborhood;
- Acquired 2 parcels, equaling 38-acres of watershed protection lands;
- Completed a full cyber-security audit as well as system-wide security review;
- Completed 4 small seasonal water main extensions equaling 1,800 feet of new water main; and
- Added 73 new customers.

In May, the voters of Boothbay, Boothbay Harbor and Southport re-elected Treasurer Nell Tharpe as the region's At-Large Trustee. The remaining board members included Chairman Gerald "Gerry" Gamage (Southport), Vice-Chairman, Smith Climo (Southport) Clerk, Kevin Anthony (Boothbay) Trustee David Tibbetts (Boothbay Harbor), Trustee Merritt Blakeslee (Boothbay Harbor) and Trustee Allan Bellows (Boothbay representative).

Looking ahead to 2022, efforts include:

- Complete filter overhauls on both Trident filter units;
- Complete *Filter Waste Alternative Treatment Study* to provide a blueprint of eliminating this large waste stream from the municipal sewer and allowing the district to recycle 7% to 10% of its raw water;
- Begin design, permitting and bid documents for a \$4.4 million project to connect East Boothbay to Boothbay Harbor, greatly enhancing fire flow to all towns, with 60% of the cost of the project already secured as grants;
- Secure high-density polyethylene (HDPE) tooling and establish a state training HDPE training center;
- Replace 1 service vehicle and various other equipment; and
- Continued emphasis on leak detection, equipment maintenance and unequalled performance (i.e., Value to rate-payers).

The Boothbay Region Water District, Board of Trustees meet the 2<sup>nd</sup> & 4<sup>th</sup> Tuesday of every month at 6:00 p.m. during daylight savings time and 7:00 p.m. during standard time at the District Administrative Office located at 184 Adams Pond Road, Boothbay Maine. The board of trustees value the public's opinion and encourage the public to attend. For further information concerning projects, minutes and other pertinent information concerning the operation of the District, the public is invited to access the District's web page at [www.bbrwd.org](http://www.bbrwd.org).

Respectfully submitted,

Jonathan E. Ziegra  
General Manager



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

## Boothbay Harbor Fire Department

During the winter, members of the fire department continued training on how to operate the systems on the new fire engine. These systems are different compared to the older trucks. Almost everything mechanical in how the trucks operated has now gone over to a computer system. This includes operating the pump, generators, and lighting on the truck. So far, the truck has been a good asset to the town and has become the primary truck to respond to calls. As spring approached, members trained on working accident scenes and the use of the equipment while on an accident scene.

Summer brought many people to the region; likely the highest number many of us have seen in years. With the high amount of people coming into the region, it led to several more accidents. When approaching an emergency scene, we ask that people please be patient when traveling through the area. In many cases, the travel lane is very tight and down to one-way traffic. Fire personnel will be moving throughout this area either attending to victims or cleaning up debris so the road can be opened back up to normal operations as quickly as possible. We purchased roll-up speed bumps to try and slow the traffic going through the emergency scenes. So far they have helped greatly with slowing down traffic, allowing personnel to safely work in and around the emergency scene.

In the early winter months, the Department competed in the second annual Lighted Fire Truck Parade held during the Harbor Lights Festival. We are pleased to say that Boothbay Harbor won the judges over with the light display on the truck and brought the Dalmatian Cup back to the region. This is a fun yearly event giving departments a little friendly competition against each other and bragging rights to the department that wins the cup.

For the 2021 year, the Fire Department responded to the following:

Alarms-102	Accidents-37
Structure Fires-1	Brush Fires-2
Mutual Aid- 8	Other (flooded basements, powerlines down, CO2 alarm)- 24

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 Boothbay Harbor.

The fire department would like to thank the community, town manager, and selectboard for their continuing support.

Respectfully submitted,

Nicholas Upham  
Fire Chief



*Left to right back row: Arthur Richardson, Matt Sledge, Sawyer Alley, Jay Hasch, Jesse Peters, David Buchanan, James Powers. Left to right front row: Nick Livingston, Glenn Tilton, Chief Nick Upham, Nick Greenleaf. Missing from photo: Hunter Arsenault, Tom Caron, Eric Hyson, Bruce Fabiano, Winter Page.*



## **Boothbay-Boothbay Harbor Cemetery District**

January 1, 2021 – Cash on hand		\$16,322.19
Received:		
Interest & Dividends	\$9,295.29	
Sale of Lots	\$9,675.00	
Town of Boothbay Harbor Appropriation	\$15,000.00	
Town of Boothbay Appropriation	\$15,000.00	
E.S. Dunton Reserve	\$7,827.41	
Miscellaneous Interest	\$37.21	
Transfer from Capital Improvements	\$7,000.00	
Transfer from Gamage Trust	\$500.00	
Gift from Mildred McEvoy Foundation	\$10,000.00	
Transfer from Dunton Reserve	<u>\$15,000.00</u>	
	\$89,334.91	
Total Received		<u>\$89,334.91</u>
		\$105,657.10
Paid:		
Contracted Services – Mowing	\$36,245.38	
Maintenance	\$21,831.40	
Supplies	\$297.38	
Insurance	\$1,225.00	
Advertising in Boothbay Register	\$164.50	
Pear Street Cemetery Archway	<u>\$2,125.00</u>	
	\$61,888.66	
Total Expenses		\$61,888.66
To Reserve Accounts:		
Lot Sales	\$9,675.00	
Gift Mildred McEvoy Foundation	\$10,000.00	
Miscellaneous Interest	\$37.21	
E.S. Dunton Reserve	<u>\$7,827.41</u>	
Total Reserve	\$27,539.62	\$27,539.62
Cash on Hand December 31, 2021		
Checking Account		<u>\$16,228.82</u>
		\$105,657.10
Special Accounts:		
Global Atlantic	\$367,039.20	
E.S. Dunton Reserve	\$12,520.68	
Lot Sales	\$28,263.36	
Gamage Trust	\$21,005.95	
Raymond James	\$92,280.18	
Capital Improvements	<u>\$11,098.62</u>	
	\$532,207.99	

Respectfully Submitted,  
Isabelle Lewis, Secretary



## Emergency Management Agency

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This year was a particularly slow year for us in the world of Emergency Management. While there were many Presidential disaster declarations for extreme events (58), none affected the State of Maine, and for this we are thankful. The closest major events were located in New York for tropical storm Fred, in Connecticut for tropical storm Isaias and Hurricane Ida, and in New Hampshire for a severe storm and flooding in July.

This year we came in at just about average for snowfall, but recorded the coldest January since 2009. The wind was a factor in many storms, but without leaves on the trees, there were minimal downed limbs and power outages. All in all, 2021 was a quiet year. COVID was still a strong player throughout the year with new variant changes and changes in our protocols. The Maine CDC and Dr. Nirav Shah were there through it all with reassuring advice and guidance. The 2136 people who lost their lives due to COVID will remain in our thoughts and prayers.

On the county level, things were also slower than usual. COVID kept our meetings to a minimum and online until last month. Lincoln County just released an Emergency Medical Technician Course free to anyone residing in the county. This will hopefully provide some fresh faces for those wanting to work in the emergency medical field.

Lastly, Fire Chief Nick Upham worked with me in applying for an Assistance to Firefighters Grant. The grant will, if accepted, provide for a diesel exhaust recovery system. This will not only provide for the health and safety of his men and women, but will save on heating costs because doors will no longer have to be left open to air out the apparatus bays.

Until next year, stay safe.

Respectfully submitted,

David W. Cody  
Regional Emergency Management Director  
dwcodyc1@gmail.com



*Regional Emergency Management Director Dave Cody*

***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, 2021 and 2020, 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, 2021 and 2020, 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; schedule of town's proportionate share of net pension liability; schedule of town contributions; 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. Schedule's B-1 through B-9 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.

Bath, Maine

September 3, 2021



William H. Brewer

**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis**  
**June 30, 2021**

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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, 2021.

**FINANCIAL AND DISCUSSION HIGHLIGHTS**

- The Town's net position increased by \$400,873.50 (Exhibit B).
- General fund actual revenues exceeded expenditures by \$228,897.31 (Exhibit F).
- In business-type activities (i.e. Fish Pier Enterprise Fund), revenues increased by .92% from the previous year from \$50,449.60 to \$50,915.13. Operating expenses, which includes depreciation, increased by \$4,157.27 resulting in an operational gain of \$6,414.33 for the Fish Pier Enterprise Fund.
- Governmental revenues increased by \$570,617.08 from the previous year due to an increase in general government collections.
- Mil rate of 12.4 per thousand is a 0.45 per thousand increase from last year. Assessed value of \$611,578,400.00 was listed as of April 1, 2020.

**THIS REPORT**

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

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

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



**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis, Continued**  
**June 30, 2021**

**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**

	<u>2021</u>	<u>2020</u>
Assets:		
Current and Non-Current Assets	\$ 3,078,092.60	\$ 2,818,044.00
Capital Assets - Net of Accumulated Depreciation	4,879,447.46	4,769,887.46
Deferred Outflows of Resources	95,061.96	58,191.23
Total Assets	<u>\$ 8,052,602.02</u>	<u>\$ 7,646,122.69</u>
Liabilities:		
Current Liabilities	\$ 449,371.29	\$ 421,034.17
Noncurrent Liabilities	556,045.84	540,985.13
Total Liabilities	<u>\$ 1,005,417.13</u>	<u>\$ 962,019.30</u>
Deferred Inflows of Resources	<u>\$ 2,501.00</u>	<u>\$ 40,293.00</u>
Net Position:		
Net Invested in Capital Assets	\$ 4,492,367.15	\$ 4,327,544.14
Restricted for:		
Capital Purposes	398,527.15	325,578.39
Other Purposes	227,581.11	185,876.31
Unrestricted	1,926,208.48	1,804,811.55
Total Net Position	<u>\$ 7,044,683.89</u>	<u>\$ 6,643,810.39</u>
Total Liabilities and Net Position	<u>\$ 8,052,602.02</u>	<u>\$ 7,646,122.69</u>



**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis, Continued**  
**June 30, 2021**

The Condensed Statements of Revenues, Expenses, and Changes in Net Position are provided below as a summary for the fiscal years ended June 30, 2021 and 2020.

**Condensed Statements of Activities**

	<u>2021</u>	<u>2020</u>
Program Revenues:		
Charges for Services	\$ 456,649.77	\$ 414,344.81
Operating Grants and Contributions	53,628.86	19,857.20
Total Program Revenues	<u>\$ 510,278.63</u>	<u>\$ 434,202.01</u>
General Revenues:		
Property Taxes	\$ 7,582,476.29	\$ 7,311,674.91
Homestead and BETE Reimbursement	67,236.00	51,741.00
Excise Taxes	514,133.25	424,634.50
Intergovernmental	102,438.00	77,881.00
Loss on Disposal of Assets	(1,742.00)	
Interest and Investment Earnings	67,274.31	40,032.09
Total General Revenues	<u>\$ 8,331,815.85</u>	<u>\$ 7,905,963.50</u>
Total Revenues	<u>\$ 8,842,094.48</u>	<u>\$ 8,340,165.51</u>
Expenses:		
Business-Type Activities	\$ 44,500.80	\$ 40,343.53
General Government	910,813.84	906,478.78
Health, Welfare, and Recreation	949,470.21	922,121.08
Public Works	409,174.15	594,432.54
Community School District	2,941,922.00	2,803,202.12
Special Assessments	1,174,593.96	1,176,631.60
Public Safety	1,766,146.02	1,766,478.55
Interest Expense	12,175.26	14,391.60
Capital Budget	232,424.74	25,411.45
Total Expenses	<u>\$ 8,441,220.98</u>	<u>\$ 8,249,491.25</u>
Change in Net Position	<u>\$ 400,873.50</u>	<u>\$ 90,674.26</u>
Net Position, July 1	6,643,810.39	6,553,136.13
Net Position, June 30	<u>\$ 7,044,683.89</u>	<u>\$ 6,643,810.39</u>

The Town's total net position (or difference between total assets and liabilities of all governmental activities) for the period ending June 30, 2021 was \$6,029,952.25. In contrast, the total net position for the prior period was \$5,635,493.08. The difference between the two periods is \$394,459.16. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2021 was \$1,014,731.64, while the net position for the same period were \$1,008,317.31, an increase of \$6,414.33. 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 \$7,044,683.89 compared to \$6,643,810.39 in 2020. 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 \$1,005,417.13, of which \$56,547.47 of the long-term liabilities is due within one year (Exhibits A and B).

**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis, Continued**  
**June 30, 2021**

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**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 2021, governmental revenues increased by \$570,617.08 from the previous year. Governmental expenditures increased \$414,778.91 for the same period. Revenues exceeded expenditures by \$263,390.97. The fund balance of the governmental funds is \$2,553,462.49, \$2,145,799.29 for general fund, \$398,527.15 for capital projects, and \$9,136.05 for the shellfish account. The unassigned fund balance of the general fund of \$1,936,490.28 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 2021 was \$8,571,812.47 compared to \$8,129,700.96 last year. The total amount that our taxpayers financed for these activities through property taxes was \$7,640,150.29 in comparison to \$7,301,937.27 in 2020. The tax collection rate of 99.40% was an increase over last year's rate of 98.88%. The amount of uncollected taxes for the year ending 2021 was \$31,593.79 compared to the previous year of \$68,984.81. The Town established the dates and installments that taxes were due and payable. The rate of interest was set at 8.00%, the same as last year's rate.

**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis, Continued**  
**June 30, 2021**

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**Business-Type Activities**

The Fish Pier revenues for the year ending 2021 were \$50,915.13 (Exhibit G), with operating expenses and depreciation of \$44,500.80 for an operational gain of \$6,414.33. In contrast, revenues for the previous year were \$50,449.60 with operating expenses and depreciation of \$40,343.53 for an operational gain of \$10,106.07. Net position at the beginning of the year was \$1,008,317.31. Net position at the end of the year was \$1,014,731.64.

**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 2021, expenditures exceeded revenue by \$228,897.31 (Schedule A-1) and actual revenues exceeded budgeted revenues by \$264,691.88. The accounts exceeding their budgets are listed in Note H.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

***Capital Assets***

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

**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis, Continued**  
**June 30, 2021**

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONT'D)**

*Capital Assets (Cont'd)*

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. As of June 30, 2021, the Town had \$7,939,641.26 in governmental capital assets.

Capital Assets at Year End:

	2021	2020
Land	\$ 1,496,288.00	\$ 1,496,288.00
Buildings	1,956,460.00	1,956,460.00
Improvements	2,022,538.42	1,844,739.42
Vehicles	1,676,438.84	1,573,143.84
Equipment	787,916.00	863,597.00
Total Capital Assets	\$ 7,939,641.26	\$ 7,734,228.26
Less: Accumulated Depreciation	(3,929,367.00)	(3,866,494.00)
Capital Assets Net of Accumulated Depreciation	<u>\$ 4,010,274.26</u>	<u>\$ 3,867,734.26</u>

**Debt**

The Town's long-term liability for the year ended June 30, 2021 was \$313,070.55 in governmental activities and \$74,009.76 in business-type activities. Long-term debt in governmental activities consists of a Refinance Note (Note I). The total notes payable for both governmental and business-type activities were \$387,080.31, of which \$58,547.47 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 \$18,347,352.00 state imposed limit.

Other obligations include \$95,018.10 of accrued compensated absences (i.e. unused vacation pay and sick leave) reported on Exhibit A.



**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis, Continued**  
**June 30, 2021**

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**CONCLUSION TO MD&A REPORT**

The fiscal year 2020-2021 will likely be remembered as the year of Covid-19. It was a challenging year unlike any other for many, however, like others the Town of Boothbay Harbor modified how we conducted business and continued to successfully operate during the worldwide pandemic, while remaining responsible to the taxpayers, working within our approved budget. Things may have looked a little different but we remained present for our community. We repurposed the old parking office to have a safe space to service the public while keeping our employees and customers safe. The Keep Maine Healthy grants we received allowed us to have the supplies and equipment necessary to provide extra cleaning in our public restrooms and facemasks for the general public. Through it all, we were fortunate to have our tax collection rate at 99.4% as of June 30, 2021, and we remain in good, sound fiscal shape.

The Town of Boothbay Harbor was able to accomplish work on our 5-year paving plan, with Kenneyfield and Sunset Roads being paved this year. We also began working on sidewalk replacement as part of our Sidewalk Rehabilitation Plan, beginning with the Howard Street sidewalk. The sidewalk work will continue into the fall of FY 22. Public Works took delivery of two new vehicles this year, a 2021 Ford F-550 and a 2021 International HV513 dump truck. We also hired a firm to continue moving forward with the engineering and permitting process for the Foodbridge Renovation Project, slated to be completed within this coming year. The Town of Boothbay Harbor contracted with Lincoln County Regional Commission to identify housing trends in our community and provide data-driven guidelines that can be used in the rewrite of our Comprehensive Plan, as well as suggested amendments to our Land Use Code.

We look forward to a successful 2021-2022 year, moving forward with planned capital projects and infrastructure upgrades while continuing our mission of remaining responsive to the needs of our entire community.

**CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

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



Exhibit A

TOWN OF BOOTHBAY HARBOR  
STATEMENTS OF NET POSITION  
JUNE 30, 2021 AND 2020

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2021 TOTALS	2020 TOTALS
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	\$ 2,386,959.00	\$ -	\$ 2,386,959.00	\$ 2,176,658.26
Prepaid Expenses	26,121.00		26,121.00	21,819.58
Accounts Receivable	33,101.16		33,101.16	27,195.38
Taxes Receivable (Schedule B-7)	3,024.71		3,024.71	7,060.55
Tax Liens (Schedule B-8)	39,295.11		39,295.11	94,052.96
Due From Other Funds	9,136.05	220,313.22	229,449.27	201,450.21
Investments (Note F)	360,142.35		360,142.35	289,807.06
Total Current Assets	<u>\$ 2,857,779.38</u>	<u>\$ 220,313.22</u>	<u>\$ 3,078,092.60</u>	<u>\$ 2,818,044.00</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE G):				
Land	\$ 1,496,288.00	\$ 249,832.00	\$ 1,746,120.00	\$ 1,746,120.00
Buildings	1,956,460.00	534,176.00	2,490,636.00	2,490,636.00
Improvements	2,022,538.42	616,933.20	2,639,471.62	2,461,672.62
Vehicles	1,676,438.84		1,676,438.84	1,573,143.84
Equipment	787,916.00		787,916.00	863,597.00
Total Property, Plant, and Equipment	<u>\$ 7,939,641.26</u>	<u>\$ 1,400,941.20</u>	<u>\$ 9,340,582.46</u>	<u>\$ 9,135,169.46</u>
Less: Accumulated Depreciation	<u>(3,929,367.00)</u>	<u>(531,768.00)</u>	<u>(4,461,135.00)</u>	<u>(4,365,282.00)</u>
Net Property, Plant, and Equipment	<u>\$ 4,010,274.26</u>	<u>\$ 869,173.20</u>	<u>\$ 4,879,447.46</u>	<u>\$ 4,769,887.46</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	\$ 95,061.96	\$ -	\$ 95,061.96	\$ 58,191.23
Total Assets and Deferred Outflows	<u>\$ 6,963,115.60</u>	<u>\$ 1,089,486.42</u>	<u>\$ 8,052,602.02</u>	<u>\$ 7,646,122.69</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable (Note I)	\$ 47,353.19	\$ 11,194.28	\$ 58,547.47	\$ 56,412.19
Accounts Payable - Trade	35,638.86		35,638.86	50,095.33
Accrued Wages (Note J)	95,018.10		95,018.10	93,899.97
Deferred Tax Revenue (Note O)	11,065.72		11,065.72	7,594.75
Deferred Revenue	16,037.04		16,037.04	7,438.03
Accrued Interest	2,869.81	745.02	3,614.83	4,143.69
Due To Other Funds	229,449.27		229,449.27	201,450.21
Total Current Liabilities	<u>\$ 437,431.99</u>	<u>\$ 11,939.30</u>	<u>\$ 449,371.29</u>	<u>\$ 421,034.17</u>
LONG-TERM LIABILITIES:				
Pension Liability	\$ 227,513.00	\$ -	\$ 227,513.00	\$ 155,054.00
Notes Payable - Net of Current Portion (Note I)	265,717.36	62,815.48	328,532.84	385,931.13
Total Long-Term Liabilities	<u>\$ 493,230.36</u>	<u>\$ 62,815.48</u>	<u>\$ 556,045.84</u>	<u>\$ 540,985.13</u>
Total Liabilities	<u>\$ 930,662.35</u>	<u>\$ 74,754.78</u>	<u>\$ 1,005,417.13</u>	<u>\$ 962,019.30</u>
DEFERRED INFLOWS OF RESOURCES:				
Related to Pension	\$ 2,501.00	\$ -	\$ 2,501.00	\$ 40,293.00
NET POSITION:				
Net Invested in Capital Assets	\$ 3,697,203.71	\$ 795,163.44	\$ 4,492,367.15	\$ 4,327,544.14
Restricted for:				
Capital Projects	398,527.15		398,527.15	325,578.39
Other Purposes	227,581.11		227,581.11	185,876.31
Unrestricted	1,706,640.28	219,568.20	1,926,208.48	1,804,811.55
Total Net Position	<u>\$ 6,029,952.25</u>	<u>\$ 1,014,731.64</u>	<u>\$ 7,044,683.89</u>	<u>\$ 6,643,810.39</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 6,963,115.60</u>	<u>\$ 1,089,486.42</u>	<u>\$ 8,052,602.02</u>	<u>\$ 7,646,122.69</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF BOOTHBAY HARBOR**

Exhibit B

**TOWN OF BOOTHBAY HARBOR  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

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	2021 TOTALS
						2020 TOTALS
<b>Primary Government:</b>						
<b>Governmental Activities:</b>						
General Government	\$ 910,813.84	\$ 382,859.74	\$ 46,128.86	\$ (481,825.24)	\$ -	\$ (599,480.36)
Health, Welfare, and Recreation	949,470.21	14,920.00		(934,550.21)		(868,681.20)
Public Works	409,174.15	2,500.00		(406,674.15)		(594,432.54)
Community School District	2,941,922.00			(2,941,922.00)		(2,803,202.12)
Special Assessments	1,174,593.96	2,640.00		(1,171,953.96)		(1,166,939.84)
Public Safety	1,766,146.02	2,814.90	7,500.00	(1,755,831.12)		(1,752,856.20)
Interest Expense	12,175.26			(12,175.26)		(14,391.60)
Capital Budget	232,424.74			(232,424.74)		(25,411.45)
<b>Total Governmental Activities</b>	<b>\$ 8,396,720.18</b>	<b>\$ 405,734.64</b>	<b>\$ 53,628.86</b>	<b>\$ (7,937,356.68)</b>	<b>\$ -</b>	<b>\$ (7,825,395.31)</b>
<b>Business-Type Activities:</b>						
Fish Pier	44,500.80	50,915.13			6,414.33	10,106.07
<b>Total Primary Government</b>	<b>\$ 8,441,220.98</b>	<b>\$ 456,649.77</b>	<b>\$ 53,628.86</b>	<b>\$ (7,937,356.68)</b>	<b>\$ 6,414.33</b>	<b>\$ (7,815,289.24)</b>
<b>General Revenues:</b>						
<b>Taxes:</b>						
Property Taxes				\$ 7,582,476.29	\$ -	\$ 7,311,674.91
Homestead and BETE Reimbursement				67,236.00		51,741.00
Excise Taxes				514,133.25		424,634.50
Intergovernmental				102,438.00		77,881.00
Loss on Disposal of Assets				(1,742.00)		
Interest and Investment Earnings				67,274.31		40,032.09
<b>Total General Revenues</b>				<b>\$ 8,331,815.85</b>	<b>\$ -</b>	<b>\$ 7,905,963.50</b>
<b>Changes in Net Position</b>						
Net Position, July 1				\$ 394,459.17	\$ 6,414.33	\$ 90,674.26
Net Position, June 30				5,635,493.08	1,008,317.31	6,553,136.13
<b>Total Changes in Net Position</b>				<b>\$ 6,029,952.25</b>	<b>\$ 1,014,731.64</b>	<b>\$ 6,643,810.39</b>

The accompanying notes are an integral part of the financial statements.

Exhibit C

TOWN OF BOOTHBAY HARBOR  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects	\$ 398,527.15	\$ 325,578.39
Other Purposes (Schedule B-3)	218,445.06	176,020.26
Unrestricted (Schedule B-2)	1,927,354.23	1,778,616.82
Special Revenue	9,136.05	9,856.05
Total Governmental Fund Balances	\$ 2,553,462.49	\$ 2,290,071.52
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.	4,010,274.26	3,867,734.26
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.	95,061.96	58,191.23
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(313,070.55)	(357,767.28)
Compensated absences are accrued when earned, not when paid and are reported in the funds.	(95,018.10)	(93,899.97)
Accrued interest expense for notes payable are not reported in the funds.	(2,869.81)	(3,289.68)
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(227,513.00)	(155,054.00)
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.	12,126.00	69,800.00
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(2,501.00)	(40,293.00)
Net Position of Governmental Activities (Exhibit A)	<u>\$ 6,029,952.25</u>	<u>\$ 5,635,493.08</u>

The accompanying notes are an integral part of the financial statements.

Exhibit D

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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 263,390.97	\$ 107,552.80
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).		
	144,282.00	(84,312.44)
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	44,696.73	43,811.92
Net book value of disposal of assets reduces the proceeds in the Statement of Activities.	(1,742.00)	
The change in accrual for compensated absences is not recorded in the governmental fund statements.	(1,118.13)	(16,473.09)
The change in accrual for interest is not recorded in the governmental fund statements.	419.87	404.55
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	2,203.73	19,847.06
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.	(57,674.00)	9,737.39
Changes in Net Position of Governmental Activities	<u>\$ 394,459.17</u>	<u>\$ 80,568.19</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BOOTHBAY HARBOR  
BALANCE SHEETS - GOVERNMENTAL FUNDS  
JUNE 30, 2021 AND 2020

	GOVERNMENTAL FUND TYPES			2021 TOTALS	2020 TOTALS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE SHELLFISH		
ASSETS:					
Cash (Note B)	\$ 2,348,574.20	\$ 38,384.80	\$ -	\$ 2,386,959.00	\$ 2,176,658.26
Taxes Receivable (Schedule B-7)	3,024.71			3,024.71	7,060.55
Tax Liens (Schedule B-8)	39,295.11			39,295.11	94,052.96
Accounts Receivable	33,101.16			33,101.16	27,195.38
Investments		360,142.35		360,142.35	289,807.06
Due From Other Funds			9,136.05	9,136.05	9,856.05
Prepaid Expenses	26,121.00			26,121.00	21,819.58
Total Assets	<u>\$ 2,450,116.18</u>	<u>\$ 398,527.15</u>	<u>\$ 9,136.05</u>	<u>\$ 2,857,779.38</u>	<u>\$ 2,626,449.84</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 35,638.86	\$ -	\$ -	\$ 35,638.86	\$ 50,095.33
Due To Other Funds	229,449.27			229,449.27	201,450.21
Total Liabilities	<u>\$ 265,088.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,088.13</u>	<u>\$ 251,545.54</u>
Deferred Inflows:					
Deferred Tax Revenue (Note D)	\$ 23,191.72	\$ -	\$ -	\$ 23,191.72	\$ 77,394.75
Deferred Revenue	16,037.04			16,037.04	7,438.03
Total Deferred Inflows	<u>\$ 39,228.76</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,228.76</u>	<u>\$ 84,832.78</u>
Fund Balance:					
Committed for Capital Projects	\$ -	\$ 398,527.15	\$ -	\$ 398,527.15	\$ 325,578.39
Assigned for Other Purposes	218,445.06			218,445.06	176,020.26
Unassigned	1,927,354.23		9,136.05	1,936,490.28	1,788,472.87
Total Fund Balance	<u>\$ 2,145,799.29</u>	<u>\$ 398,527.15</u>	<u>\$ 9,136.05</u>	<u>\$ 2,553,462.49</u>	<u>\$ 2,290,071.52</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 2,450,116.18</u>	<u>\$ 398,527.15</u>	<u>\$ 9,136.05</u>	<u>\$ 2,857,779.38</u>	<u>\$ 2,626,449.84</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, 2021 AND 2020

	GOVERNMENTAL FUNDS				
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE SHELLFISH	2021 TOTALS	2020 TOTALS
REVENUES:					
State Revenue Sharing	\$ 102,438.00	\$ -	\$ -	\$ 102,438.00	\$ 77,881.00
Homestead Reimbursement	64,579.00			64,579.00	48,601.00
BETE Reimbursement	2,657.00			2,657.00	3,140.00
Property Taxes	7,640,150.29			7,640,150.29	7,301,937.27
Excise Tax (Auto and Boat)	514,133.25			514,133.25	424,634.50
General Government	428,988.60			428,988.60	306,998.42
Health, Welfare, and Recreation	140.00	11,000.00	3,780.00	14,920.00	53,439.88
Interest and Debt Service	34,668.74	32,605.57		67,274.31	40,032.09
Special Assessments	2,640.00			2,640.00	9,691.76
Public Safety	10,314.90			10,314.90	13,622.35
Public Works		2,500.00		2,500.00	
Total Revenues	<u>\$ 8,800,709.78</u>	<u>\$ 46,105.57</u>	<u>\$ 3,780.00</u>	<u>\$ 8,850,595.35</u>	<u>\$ 8,279,978.27</u>
EXPENDITURES:					
Education	\$ 2,941,922.00	\$ -	\$ -	\$ 2,941,922.00	\$ 2,803,202.12
General Government	880,852.14			880,852.14	888,450.70
Public Works	663,094.04	1,174.42		664,268.46	621,386.88
Public Safety	1,706,578.88			1,706,578.88	1,687,198.15
Health, Welfare, and Recreation	915,474.72	9,717.49	4,500.00	929,692.21	911,536.49
Bayville/Isle of Springs Assessments	105,662.15			105,662.15	99,993.22
Special Assessments - County Tax	1,010,029.40			1,010,029.40	1,013,718.29
Special Assessments - Other	58,902.41			58,902.41	62,920.09
Debt Service	56,871.99			56,871.99	58,608.08
Capital Budget	232,424.74			232,424.74	25,411.45
Total Expenditures	<u>\$ 8,571,812.47</u>	<u>\$ 10,891.91</u>	<u>\$ 4,500.00</u>	<u>\$ 8,587,204.38</u>	<u>\$ 8,172,425.47</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 228,897.31</u>	<u>\$ 35,213.66</u>	<u>\$ (720.00)</u>	<u>\$ 263,390.97</u>	<u>\$ 107,552.80</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	\$ 91,264.90	\$ 129,000.00	\$ -	\$ 220,264.90	\$ 186,000.00
Operating Transfers - Out	(129,000.00)	(91,264.90)		(220,264.90)	(186,000.00)
Total Other Financing Sources (Uses)	<u>\$ (37,735.10)</u>	<u>\$ 37,735.10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 191,162.21</u>	<u>\$ 72,948.76</u>	<u>\$ (720.00)</u>	<u>\$ 263,390.97</u>	<u>\$ 107,552.80</u>
Fund Balance, July 1	1,954,637.08	325,578.39	9,856.05	2,290,071.52	2,182,518.72
Fund Balance, June 30	<u>\$ 2,145,799.29</u>	<u>\$ 398,527.15</u>	<u>\$ 9,136.05</u>	<u>\$ 2,553,462.49</u>	<u>\$ 2,290,071.52</u>

The accompanying notes are an integral part of the financial statements.

Exhibit G

TOWN OF BOOTHBAY HARBOR  
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUND - FISH PIER  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
REVENUES:		
Rental Income	\$ 50,915.13	\$ 50,449.60
EXPENDITURES:		
Interest Expense	\$ 2,769.24	\$ 3,392.76
Depreciation Expense	32,980.00	33,342.00
Licenses and Service Agreements	659.55	659.55
Repairs and Maintenance	1,887.03	2,120.10
Miscellaneous	6,204.98	829.12
Total Expenditures	\$ 44,500.80	\$ 40,343.53
Excess of Revenues Over Expenditures	\$ 6,414.33	\$ 10,106.07
Net Position, July 1	1,008,317.31	998,211.24
Net Position, June 30	\$ 1,014,731.64	\$ 1,008,317.31

Exhibit H

STATEMENTS OF CASH FLOWS  
PROPRIETARY FUND - FISH PIER  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 50,915.13	\$ 50,449.60
Payments to Suppliers	(8,751.56)	(3,608.77)
Cash Flows Provided by Operating Activities	\$ 42,163.57	\$ 46,840.83
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (2,878.23)	\$ (3,497.80)
Principal Payments on Long-Term Debt	(10,566.29)	(10,357.12)
Funds Held in General Fund	(28,719.05)	(32,985.91)
Cash Flows Used in Capital and Related Financing Activities	\$ (42,163.57)	\$ (46,840.83)
Change in Cash	\$ -	\$ -
Cash Balance, July 1	\$ -	\$ -
Cash Balance, June 30	\$ -	\$ -

The accompanying notes are an integral part of the financial statements.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

**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, 2021

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

4. Basis of Accounting

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

a. Accrual:

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

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

4. Basis of Accounting (Cont'd)

b. Modified Accrual:

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

b. Accounts Receivable:

Receivables include federal grants, state subsidies, town assessments and reimbursements. Based on prior year collections, management has determined that an allowance for doubtful accounts is not considered necessary at June 30, 2021.

c. Capital Assets:

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

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

d. Revenues:

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



TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

5. Financial Statement Amounts (Cont'd)

e. Expenditures:

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

f. Compensated Absences:

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

g. Deferred Inflows and Outflows of Resources:

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

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

h. Pensions:

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

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

5. Financial Statement Amounts (Cont'd)

i. 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.

j. Fund Balance:

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

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

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

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

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

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

6. Implementation of New Accounting Standards

- a. Statement No. 90, "Majority Equity Interests", an amendment of GASB Statements No. 14 and No. 61 is effective for the fiscal year ending June 30, 2021. The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

7. Future Accounting Pronouncements

- a. Statement No 87, "Leases" effective for the fiscal year ending June 30, 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined that the impact of this statement is not material to the financial statements.
- b. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period", effective for the fiscal year ending June 30, 2022. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this statement is not material to the financial statements.
- c. Statement No. 91, "Conduit Debt Obligations" is effective for the fiscal year ending June 30, 2022. The objective of the statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required disclosures. Management has determined that this statement is not applicable.
- d. Statement No. 93, "Replacement of Interbank Offered Rates" is effective for the year ending June 30, 2022. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.
- e. Statement No. 94, "Public Private Partnerships" is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.



**TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**7. Future Accounting Pronouncements (Cont'd)**

- f. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.
- g. Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" is effective for the fiscal year ending June 30, 2022. This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 Plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. Management has determined that this statement is not applicable.

**8. Subsequent Events**

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

On July 17, 2021 the Town signed a loan agreement with First National Bank in the amount of \$158,028.00 to purchase a new loader. The loan carries an interest rate of 2.140% and has biannual payments of \$16,645.00 beginning September 1, 2021 and ending April 1, 2026.

**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 \$2,386,959.00 and the bank balance was \$2,474,050.91. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$2,224,050.91 was collateralized with funds held at the pledging institute. There were no uninsured bank balances.

**NOTE C - GENERAL FUND BUDGET:**

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

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

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 31, 2020 on the assessed value listed as of April 1, 2020 for all real and personal property located in the Town. One half of the total tax was due September 9, 2020 with the balance due March 9, 2021. Interest of 8.0% was charged on delinquent taxes on the unpaid portion of one-half of the tax bill not paid on or before September 9, 2020, and on the entire portion not paid on or before March 9, 2021.

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.

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.



TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE F - INVESTMENTS (CONT'D):

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, 2021:

**Investments at Fair Value as of June 30, 2021**

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ 7,576.91	\$	\$	\$ 7,576.91
Mutual Funds	352,565.44			352,565.44
Total	<u>\$ 360,142.35</u>	<u>\$</u>	<u>\$</u>	<u>\$ 360,142.35</u>

**Investments at Fair Value as of June 30, 2020**

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ 9,668.85	\$	\$	\$ 9,668.85
Mutual Funds	280,138.21			280,138.21
Total	<u>\$ 289,807.06</u>	<u>\$</u>	<u>\$</u>	<u>\$ 289,807.06</u>

NOTE G - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2021:

	BALANCE JULY 1, 2020	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2021
General Government:				
Non-Depreciable Assets:				
Land	\$ 1,496,288.00	\$	\$	\$ 1,496,288.00
Improvements	1,844,738.42			16,528.00
	<u>\$ 1,512,816.00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,512,816.00</u>
Depreciable Assets:				
Land				
Buildings	\$ 1,956,460.00	\$	\$	\$ 1,956,460.00
Improvements	1,828,211.42	177,799.00		2,006,010.42
Vehicles	1,573,143.84	200,721.00	(97,426.00)	1,676,438.84
Equipment	863,597.00		(75,681.00)	787,916.00
	<u>\$ 6,221,412.26</u>	<u>\$ 378,520.00</u>	<u>\$ (173,107.00)</u>	<u>\$ 6,426,825.26</u>
Total Property, Plant and Equipment	<u>\$ 7,734,228.26</u>	<u>\$ 378,520.00</u>	<u>\$ (173,107.00)</u>	<u>\$ 7,939,641.26</u>
Accumulated Depreciation	(3,866,494.00)	(234,238.00)	171,365.00	(3,929,367.00)
Net Property, Plant, and Equipment	<u>\$ 3,867,734.26</u>	<u>\$ 144,282.00</u>	<u>\$ (1,742.00)</u>	<u>\$ 4,010,274.26</u>

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

	BALANCE JULY 1, 2020	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2021
Business-Type Activities:				
Non-Depreciable Assets:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Depreciable Assets:				
Buildings	\$ 534,176.00	\$	\$	\$ 534,176.00
Improvements	616,933.20			616,933.20
Total Depreciable Assets	\$ 1,151,109.20	\$	\$	\$ 1,151,109.20
Total Property, Plant, and Equipment	\$1,400,941.20	\$	\$	\$ 1,400,941.20
Accumulated Depreciation	(498,788.00)	(32,980.00)		(531,768.00)
Net Property, Plant, and Equipment	\$ 902,153.20	\$ (32,980.00)	\$	\$ 869,173.20

Depreciation expense for the period totaled \$267,218.00. Of that amount, \$35,475.00 was administration, \$125,271.00 was public works, \$53,714.00 was public safety, \$19,778.00 was health, welfare, and recreation, and \$32,980.00 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	\$ 249,805.17	\$ 258,183.32	\$ (8,378.15)
Bayville/Isle of Springs	\$ 98,582.00	\$ 108,302.15	\$ (9,720.15)
Community Cable Channel	\$ 33,831.00	\$ 36,972.99	\$ (3,141.99)
Parking Facilities	\$ 39,904.00	\$ 40,064.53	\$ (160.53)
Street Lights	\$ 52,733.00	\$ 53,149.55	\$ (416.55)
Revenues:			
Parking Fees	\$ 106,606.00	\$ 102,196.52	\$ (4,409.48)
Parking Fines	\$ 5,878.00	\$ 3,868.00	\$ (2,010.00)
Parks and Recreation	\$ 675.00	\$ 550.00	\$ (125.00)
Public Works	\$ 26,519.20	\$ 26,817.00	\$ (297.80)

The overdrafts are the result of expenditures exceeding budgeted amounts and revenues not meeting budgeted figures. Administration was overdrafted due to the implementation of new pay rates in the collective bargaining agreement. The Community Cable Channel funds were over because additional funds were received under the Cable Franchise agreement. Current year revenues were impacted by COVID restrictions on travel.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

**NOTE I - NOTE AND LOANS PAYABLE:**

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

	BALANCE JULY 1, 2020	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2021
The First:				
Refinance Loan	\$ 442,343.32	\$	\$ 55,263.01	\$ 387,080.31

**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 payable are as follows:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2022	\$ 58,547.47	\$ 13,915.53	\$ 72,463.00
2023	60,763.59	11,699.41	72,463.00
2024	63,063.59	9,399.41	72,463.00
2025	65,450.64	7,012.36	72,463.00
2026	67,928.05	4,534.95	72,463.00
2027-2031	71,326.97	1,963.77	73,290.74
	<u>\$ 387,080.31</u>	<u>\$ 48,525.43</u>	<u>\$ 435,605.74</u>

**NOTE J - COMPENSATED ABSENCES:**

As of June 30, 2021, the accrued salaries due for hours worked in the 2021 fiscal year was \$27,930.25, the accrued sick time was \$53,872.23, and the accrued vacation time was \$13,215.62. The amount expected to be paid from current resources is not significant.

**NOTE K - RISK MANAGEMENT:**

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

**NOTE L - OVERLAPPING DEBT:**

The Town of Boothbay Harbor is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County for which the Town of Boothbay Harbor would be proportionally responsible in the event the County defaulted amounted to \$3,440,425.00 at December 31, 2020. The Town of Boothbay Harbor's share would be approximately 9.43% of the debt, or approximately \$332,872.00.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE L - OVERLAPPING DEBT (CONT'D):

The Town of Boothbay Harbor participates in the Boothbay-Boothbay Harbor CSD and is therefore subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in Boothbay-Boothbay Harbor CSD for which the Town of Boothbay Harbor would be proportionally responsible in the event the school defaulted amounted to approximately \$5,432,131.00 at June 30, 2021. The Town of Boothbay Harbor's share would be 32.34% of the debt, or approximately \$1,756,751.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$15,053.49, which was charged as an expense to public safety for \$9,148.00, public works for \$3,027.26, and fish pier for \$2,878.23.

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](http://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.

**PLD Plan** - Employees are required to contribute 8% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2021, was 10.80% of annual payroll for the regular plan. Contributions to the pension plan from the Town were \$47,518.32 for the year ended June 30, 2021. Starting in November 2019 the Town was required to contribute 5% of retired employees pay to the system. In the current year the rate increased to 6.83%. The amount contributed for retired employees totaled \$4,072.64.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

***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, 2020, 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, 2021, the Town reported a liability of \$227,513.00 for its proportionate share of the net pension liability. At June 30, 2021, the Town's proportion of the PLD Plan was .057262%.

For the year ended June 30, 2021, the Town recognized pension income of \$2,203.73 for the PLD Plan. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 13,652.00	\$ 2,501.00
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	14,805.00	
Changes in Proportion and Differences Between Town Contributions and Proportionate Share of Contributions	15,014.00	
Town Contributions Subsequent to the Measurement Date	51,590.96	
Changes in Assumptions		
<b>Total</b>	<u><u>\$ 95,061.96</u></u>	<u><u>\$ 2,501.00</u></u>

\$51,590.96 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, 2021. 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:**

2021	\$ (85.00)
2022	\$ 15,877.00
2023	\$ 12,575.00
2024	\$ 12,603.00

**Actuarial Assumptions** - The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<b>PLD Plan</b>
Salary Increases, Per Year	2.75% to 9.00%
Investment Return, Per Annum, Compounded Annually	6.75%
Cost of Living Benefit Increases, Per Annum	1.91%



TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

**Actuarial Assumptions (Cont'd)**

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, 2020 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%	7.2%
Diversifiers	10.0%	5.9%

**Discount Rate** - The discount rate used to measure the total pension liability was 6.75% 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 6.75% 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 (5.75% for PLD Plan) or 1 percentage-point higher (7.75% for PLD Plan) than the current rate:

<u>PLD Plan</u>	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Town's proportionate share of the net pension liability	\$478,141.00	\$227,513.00	\$22,356.00

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

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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

**Payables to the Pension Plan** - None as of June 30, 2021.

**Change in Benefit Terms** - None

NOTE O - DEFERRED REVENUE:

Deferred Revenue at June 30, 2021 consists of Prepaid 2022 Taxes of \$11,065.72.

NOTE P - FISH PIER LEASES:

There are three leases for the fish pier:

- a. Page Lobster, Inc. DBA Atlantic Edge Lobster. This lease runs from 1/1/2021 until 12/31/2041. The base rent in the first year is \$22,815.36, payable monthly, and will be adjusted annually by the CPI Adjustment Factor. Revenue for fiscal year 2021 was \$22,815.36.
- b. Charles E. and Jeanne A. Fuller. This lease runs from 5/1/2013 until 4/30/2033. After amendments in 2013 and 2014, the base monthly rent as of 6/1/2014 was \$1,672.19. This will be adjusted annually by the corresponding changes in the Consumer Price Index for the Urban Consumer. Revenue for fiscal year 2021 was \$20,288.28.
- c. Boothbay Marine Services, Inc. This lease ran from 4/19/2016 until 4/15/2019. The annual rent for this lease \$7,197.12 and was adjusted annually by the CPI Adjustment Factor. Currently, the Town still follows the lease agreement after it has ended, as an engineering study on the property will be performed soon. Revenue for fiscal year 2021 was \$7,811.49.

NOTE Q - INTERFUND RECEIVABLES AND PAYABLES:

As of June 30, 2021, interfund loans receivable and payable were as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE	TRANSFERS
General Fund	\$	\$ 229,449.27	\$ (37,735.10)
Capital Reserves			37,735.10
Proprietary Fund	220,313.22		
Special Revenues	9,136.05		
	<u>\$ 229,449.27</u>	<u>\$ 229,449.27</u>	<u>\$</u>

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

TOWN OF BOOTHBAY HARBOR  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
State Revenue Sharing	\$ 102,438.00	\$ 102,438.00
Homestead Reimbursement	57,660.00	64,579.00
BETE Reimbursement	2,620.74	2,657.00
Property Taxes	7,583,572.16	7,640,150.29
Excise Tax	448,000.00	514,133.25
General Government	296,589.00	428,988.60
Health, Welfare, and Recreation	3,500.00	140.00
Interest	32,500.00	34,668.74
Special Assessments	2,640.00	2,640.00
Public Safety	6,498.00	10,314.90
Total Revenues	<u>\$ 8,536,017.90</u>	<u>\$ 8,800,709.78</u>
EXPENDITURES:		
General Government	\$ 856,400.00	\$ 880,852.14
Health, Welfare, and Recreation	930,125.00	915,474.72
Public Works	760,890.00	663,094.04
Bayville/Isle of Springs	95,942.00	105,662.15
Community School District	2,962,281.00	2,941,922.00
Special Assessments - County Tax	1,010,029.40	1,010,029.40
Special Assessments - Miscellaneous	64,675.50	58,902.41
Public Safety	1,760,217.00	1,706,578.88
Debt Service	77,400.00	56,871.99
Capital Budget	243,058.00	232,424.74
Total Expenditures	<u>\$ 8,761,017.90</u>	<u>\$ 8,571,812.47</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (225,000.00)</u>	<u>\$ 228,897.31</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - Out	\$ (50,000.00)	\$ (129,000.00)
Operating Transfers - In		91,264.90
Total Other Financing Sources (Uses)	<u>\$ (50,000.00)</u>	<u>\$ (37,735.10)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (275,000.00)</u>	<u>\$ 191,162.21</u>
Fund Balance, July 1, 2020	1,954,637.08	1,954,637.08
Fund Balance, June 30, 2021	<u><u>\$ 1,679,637.08</u></u>	<u><u>\$ 2,145,799.29</u></u>

Schedule A-2

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)\*

	2021**	2020**	2019**	2018**	2017**	2016**	2015**
Town's Proportion of the Net Pension Liability	.051394%	.050728%	.0503170%	.051394%	.065614%	.101366%	.084956%
Town's Proportionate Share of the Net Pension Liability	\$ 137,706.00	\$ 155,054.00	\$ 137,706.00	\$ 210,430.00	\$ 348,627.00	\$ 271,049.00	\$ 155,983.00
Town's Covered-Employee Payroll	\$ 521,437.29	\$ 320,486.13	\$ 295,540.40	\$ 276,553.16	\$ 271,810.15	\$ 345,940.22	\$ 418,521.28
Town's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	43.63%	48.35%	46.59%	76.09%	128.26%	78.35%	37.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	(59.32%)	(88.46%)	(114.01%)	(124.90%)	(92.81%)	(92.12%)	(69.56%)

\*Only seven years of information available

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

Schedule A-3

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

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 51,590.96	\$ 31,062.23	\$ 31,031.74	\$ 27,931.95	\$ 24,734.75	\$ 30,788.68	\$ 34,726.91
Contributions in Relation to the Contractually Required Contribution	(51,590.96)	(31,062.23)	(31,031.74)	(27,931.95)	(24,734.75)	(30,788.68)	(34,726.91)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's Covered-Employee Payroll	\$ 521,437.29	\$ 320,486.13	\$ 295,540.40	\$ 276,553.16	\$ 271,810.15	\$ 345,940.22	\$ 418,521.28
Contributions as a Percentage of Covered-Employee Payroll	9.89%	10.6%	10.50%	10.10%	9.10%	8.90%	8.30%
Retirees Contribution Percentage of Covered-Employee Payroll	6.83%	5%					

\* Only seven years of information available

TOWN OF BOOTHBAY HARBOR  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

Cash Balance, July 1, 2020		\$ 2,140,886.93
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	\$ 7,543,287.75	
Prior Year	80,909.76	
Prepaid Taxes	<u>11,065.72</u>	
		\$ 7,635,263.23
Departmental (Schedule B-3)		990,885.49
Revenue Sharing		111,037.01
Homestead Reimbursement		53,327.00
BETE Reimbursement		2,657.00
Fish Pier Revenue		50,915.13
Shellfish Revenue		3,780.00
Accounts Receivable - Prior Year		18,170.26
Accounts Payable		35,638.86
Transfer from Capital Reserves		<u>91,264.90</u>
Total Cash Receipts		<u>8,992,938.88</u>
Total Cash Available		\$ 11,133,825.81
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule B-3)	\$ 8,570,238.05	
Accounts Payable - Prior Year	50,095.33	
Current Year Accounts Receivables	33,101.16	
Prepaid Expenses	26,121.00	
Transfer to Capital Reserves	79,000.00	
Fish Pier Expenses	8,751.56	
Fish Pier Principal Payment on Loan	10,566.29	
Fish Pier Interest Payment on Loan	2,878.22	
Shellfish Expenses	<u>4,500.00</u>	
Total Cash Disbursements		<u>8,785,251.61</u>
Cash Balance, June 30, 2021		<u><u>\$ 2,348,574.20</u></u>



TOWN OF BOOTHBAY HARBOR  
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS  
FOR THE YEAR ENDED JUNE 30, 2021

Unappropriated Surplus, July 1, 2020			\$ 1,778,616.82
INCREASE:			
Operating Account Balances Lapsed (Schedule B-3)	\$ 366,063.41		
Decrease in Deferred Tax Revenue	<u>57,674.00</u>		
		423,737.41	
DECREASE:			
Appropriated at Town Meeting		275,000.00	
Unappropriated Surplus, June 30, 2021			<u><u>\$ 1,927,354.23</u></u>

TOWN OF BOOTHBAY HARBOR  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE FORWARD 7/1/20	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/21
<b>GENERAL GOVERNMENT:</b>										
Administration	\$ -	\$ 177,161.00	\$ 72,644.17	\$ -	\$ 249,805.17	\$ 258,183.32	\$ -	\$ 258,183.32	\$ (8,378.15)	\$ -
Assessors		31,296.00			31,296.00	26,227.70		26,227.70	5,068.30	
Contracted Services	134,408.70	106,000.00			240,408.70	86,696.62		86,696.62	12,638.58	141,073.50
Supplemental Membership/Flex Account		2,800.00			2,800.00	2,386.10		2,386.10	413.90	
Finance		97,048.00			97,048.00	89,463.06		89,463.06	7,584.94	
Insurance		94,180.00			94,180.00	80,866.70		80,866.70	13,313.30	
Meetings		14,115.00	7,029.00		21,144.00	19,111.42		19,111.42	2,032.58	
Municipal Buildings and Vehicles		81,957.00			81,957.00	77,836.96		77,836.96	4,120.04	
Selectmen		13,322.00			13,322.00	12,703.64		12,703.64	618.36	
Economic Development					41,611.56	175.00		175.00		41,436.56
Town Clerk		91,652.00			91,652.00	85,628.17		85,628.17	6,023.83	
Town Manager		146,869.00			146,869.00	141,573.45		141,573.45	4,130.55	1,165.00
Revaluation Reserve		50,000.00			50,000.00		50,000.00	50,000.00		
	\$ 176,020.26	\$ 906,400.00	\$ 79,673.17	\$ -	\$ 1,162,093.43	\$ 880,852.14	\$ 50,000.00	\$ 930,852.14	\$ 47,566.23	\$ 183,675.06
<b>GOVERNMENTAL REVENUES:</b>										
Excise Taxes	\$ -	\$ -	\$ 514,133.25	\$ -	\$ 514,133.25	\$ -	\$ 448,000.00	\$ 448,000.00	\$ 66,133.25	
State Revenue Sharing					102,438.00		102,438.00	102,438.00		
Miscellaneous Revenue			43,249.39		43,249.39		22,214.00	22,214.00	21,035.39	
Code Enforcement			29,738.73		29,738.73		22,000.00	22,000.00	7,738.73	
Interest			34,668.74		34,668.74		32,500.00	32,500.00	2,168.74	
Cable TV Fees			36,972.99		36,972.99		33,830.00	33,830.00	3,142.99	
Public Safety			184.50		184.50				184.50	
Parking Fees			102,196.52		102,196.52		106,606.00	106,606.00	(4,409.48)	
Parking Fines			3,868.00		3,868.00		5,878.00	5,878.00	(2,010.00)	
Public Works			26,519.20		26,519.20		26,817.00	26,817.00	(297.80)	
Harbor Management			65,245.00		65,245.00		50,000.00	50,000.00	15,245.00	
Pumpout Boats			16,065.80		16,065.80		6,723.00	6,723.00	9,342.80	
Licenses and Permits			24,725.30		24,725.30		21,846.00	21,846.00	2,879.30	
Parks and Recreation			550.00		550.00		675.00	675.00	(125.00)	
Homestead Reimbursement/BETE Reimbursement				67,236.00	67,236.00		60,280.74	60,280.74	6,955.26	
	\$ -	\$ -	\$ 898,117.42	\$ 169,674.00	\$ 1,067,791.42	\$ -	\$ 939,807.74	\$ 939,807.74	\$ 127,983.68	\$ -
<b>HEALTH, WELFARE, AND RECREATION:</b>										
Ambulance Service	\$ -	\$ 325,538.00	\$ -	\$ -	\$ 325,538.00	\$ 325,537.72	\$ -	\$ 325,537.72	\$ 0.28	\$ -
Boothbay Region Community Resource Council		5,000.00			5,000.00	5,000.00		5,000.00		
Boothbay Region Health and Wellness Foundation		4,000.00			4,000.00	4,000.00		4,000.00		
District Nurse		25,818.00			25,818.00	25,818.00		25,818.00		
Fireworks		15,000.00			15,000.00	5,000.00		5,000.00	10,000.00	
Harbor Lights Festival		3,500.00			3,500.00	3,500.00		3,500.00		
Memorial Day		500.00			500.00	500.00		500.00		
Memorial Library		55,500.00			55,500.00	55,500.00		55,500.00		
Sanitation		490,269.00			490,269.00	490,269.00		490,269.00		
General Assistance		5,000.00	140.00		5,140.00	350.00	3,500.00	3,850.00	1,290.00	
	\$ -	\$ 930,125.00	\$ 140.00	\$ -	\$ 930,265.00	\$ 915,474.72	\$ 3,500.00	\$ 918,974.72	\$ 11,290.28	\$ -

**TOWN OF BOOTHBAY HARBOR**

Schedule B-3 (Cont'd)

TOWN OF BOOTHBAY HARBOR  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE FORWARD 7/1/20	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/21
<b>PUBLIC WORKS:</b>										
Paving and Construction	\$ -	\$ 234,770.00	\$ -	\$ -	\$ 234,770.00	\$ 184,813.66	\$ -	\$ 184,813.66	\$ 15,186.34	\$ 34,770.00
Public Works Department		382,862.00			382,862.00	381,838.06		381,838.06	1,023.94	
Restrooms		27,045.00			27,045.00	23,308.28		23,308.28	3,736.72	
Winter Operations		116,213.00			116,213.00	73,134.04		73,134.04	43,078.96	
	<u>\$ -</u>	<u>\$ 760,890.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 760,890.00</u>	<u>\$ 663,094.04</u>	<u>\$ -</u>	<u>\$ 663,094.04</u>	<u>\$ 63,025.96</u>	<u>\$ 34,770.00</u>
<b>SPECIAL ASSESSMENTS AND ORGANIZATIONS:</b>										
Community School District	\$ -	\$ 2,962,281.00	\$ -	\$ -	\$ 2,962,281.00	\$ 2,941,922.00	\$ -	\$ 2,941,922.00	\$ 20,359.00	\$ -
County Tax Assessment		1,010,029.40			1,010,029.40	1,010,029.40		1,010,029.40		
Overlay, Abatelements, and Supplementals		8,489.50		2,362.20	10,851.70		5,032.49	5,032.49	5,819.21	
Bayville/Isle of Springs		95,942.00	2,640.00		98,582.00	105,662.15		108,302.15	(9,720.15)	
Community Cable Channel		33,831.00			33,831.00	36,972.99		36,972.99	(3,141.99)	
Cemetery		16,000.00			16,000.00	16,000.00		16,000.00		
Support Organizations		6,355.00			6,355.00	4,355.00		4,355.00	2,000.00	
	<u>\$ -</u>	<u>\$ 4,132,927.90</u>	<u>\$ 2,640.00</u>	<u>\$ 2,362.20</u>	<u>\$ 4,137,930.10</u>	<u>\$ 4,114,941.54</u>	<u>\$ 7,672.49</u>	<u>\$ 4,122,614.03</u>	<u>\$ 15,316.07</u>	<u>\$ -</u>
<b>PUBLIC SAFETY:</b>										
Animal Control	\$ -	\$ 7,208.00	\$ -	\$ -	\$ 7,208.00	\$ 5,382.84	\$ -	\$ 5,382.84	\$ 1,825.16	\$ -
Parking Facilities		39,904.00			39,904.00	40,064.53		40,064.53	(160.53)	
Code Enforcement		86,976.00			86,976.00	86,342.69		86,342.69	633.31	
Emergency Management		7,797.00	7,559.81		15,356.81	6,157.40	5,198.00	11,355.40	4,001.41	
Fire Department		82,063.00	261.09		82,324.09	78,216.96		78,216.96	4,107.13	
Harbor Management		43,824.00			43,824.00	41,360.81		41,360.81	2,463.19	
Police Department		829,086.00	2,494.00		831,580.00	785,278.10	1,300.00	786,578.10	45,001.90	
Street Lights		52,733.00			52,733.00	53,149.55		53,149.55	(416.55)	
Hydrant Rental		610,626.00			610,626.00	610,626.00		610,626.00		
	<u>\$ -</u>	<u>\$ 1,760,217.00</u>	<u>\$ 10,314.90</u>	<u>\$ -</u>	<u>\$ 1,770,531.90</u>	<u>\$ 1,706,578.88</u>	<u>\$ 6,498.00</u>	<u>\$ 1,713,076.88</u>	<u>\$ 57,455.02</u>	<u>\$ -</u>
<b>DEBT SERVICE</b>	<u>\$ -</u>	<u>\$ 77,400.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,400.00</u>	<u>\$ 56,871.99</u>	<u>\$ -</u>	<u>\$ 56,871.99</u>	<u>\$ 20,528.01</u>	<u>\$ -</u>
<b>CAPITAL BUDGET:</b>										
Improvements	\$ -	\$ 243,058.00	\$ -	\$ 91,264.90	\$ 334,322.90	\$ 232,424.74	\$ 79,000.00	\$ 311,424.74	\$ 22,898.16	\$ -
	<u>\$ 176,020.26</u>	<u>\$ 8,811,017.90</u>	<u>\$ 990,885.49</u>	<u>\$ 263,301.10</u>	<u>\$ 10,241,224.75</u>	<u>\$ 8,570,238.05</u>	<u>\$ 1,086,478.23</u>	<u>\$ 9,656,716.28</u>	<u>\$ 366,063.41</u>	<u>\$ 218,445.06</u>

TOWN OF BOOTHBAY HARBOR  
VALUATION, ASSESSMENT, AND COLLECTIONS  
FOR THE YEAR ENDED JUNE 30, 2021

VALUATION:		
Real Estate	\$ 605,334,800.00	
Personal Property	<u>6,243,600.00</u>	
Total		<u>\$ 611,578,400.00</u>
ASSESSMENT:		
Valuation x Rate (\$611,578,400.00 x .01240)	\$ 7,583,572.16	
Supplemental Taxes	<u>2,362.20</u>	
		\$ 7,585,934.36
COLLECTIONS AND CREDITS:		
Cash Collections (99.40% of Assessment)	\$ 7,543,287.75	
Abatements	3,458.07	
Prepaid Taxes	7,594.75	
Taxes to Lien	<u>31,003.55</u>	
Total Collections and Credits		<u>7,585,344.12</u>
2020-21 Taxes Receivable, June 30, 2021		<u>\$ 590.24</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 7,583,572.16	
Excise Tax	448,000.00	
State Revenue Sharing	102,438.00	
Miscellaneous Revenue	23,835.00	
Code Enforcement	22,000.00	
Interest	24,500.00	
Cable TV	33,830.00	
Bayville Trash	2,640.00	
Public Safety	1,300.00	
Parking Fees	106,606.00	
Parking Fines	5,878.00	
DOT Urban/Rural PGM	25,817.00	
BETE Reimbursement	2,620.74	
Harbor Management	50,000.00	
Licenses and Permits	21,846.00	
Parks and Recreation	675.00	
Homestead Reimbursement	57,660.00	
Fuel Reimbursement	2,800.00	
Municipal/Agent Fees	8,500.00	
General Assistance	3,500.00	
Liens and Notices	8,000.00	
Surplus/Undesignated Fund Balance	<u>275,000.00</u>	
		\$ 8,811,017.90
REQUIREMENTS:		
Town Appropriations	\$ 4,830,218.00	
County Tax Assessment	1,010,029.40	
Education Assessment	<u>2,962,281.00</u>	
		<u>8,802,528.40</u>
OVERLAY		<u>\$ 8,489.50</u>

Schedule B-5

TOWN OF BOOTHBAY HARBOR  
RECONCILIATION OF TREASURER'S CASH BALANCE  
FOR THE YEAR ENDED JUNE 30, 2021

Cash on Hand	\$	600.00
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## GENERAL FUND CHECKING ACCOUNT:

First National Bank

Balance Per Bank Statement	\$	2,435,666.11
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Add: Deposits in Transit		1,895.68
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Deduct: Outstanding Checks		89,587.59
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Cash Balance, June 30, 2021

		2,347,974.20
	\$	<u>2,348,574.20</u>

Schedule B-6

STATEMENT OF TAXES RECEIVABLE  
FOR THE YEAR ENDED JUNE 30, 2021

2020-2021	\$	590.24
2019-2020		719.80
2018-2019		638.00
2017-2018		719.34
2016-2017		357.33
	\$	<u>3,024.71</u>



TOWN OF BOOTHBAY HARBOR  
TAXES RECEIVABLE  
JUNE 30, 2021

Personal Property2020-2021

BBH Embroidery, Inc.	\$ 324.88	
Boord, Maria C.	11.16	
BPUMO Enterprises LTD	171.12	
Consolidated Communications of Northern NE	39.68	
Fairpoint Communications, Inc.	39.68	
U.S. Telepacific d/b/a TPX	3.72	
		\$ 590.24

2019-2020

BBH Embroidery, Inc.	\$ 346.55	
Boord, Maria C.	13.15	
BPUMO Enterprises, LTD	182.83	
McLellan, Stacy	83.65	
Mountain Tops, Inc.	90.82	
U.S. Telepacific d/b/a/ TPX	2.80	
		719.80

2018-2019

BBH Embroidery, Inc.	\$ 327.12	
BPUMO Enterprises, LTD	171.68	
McLellan, Stacy	83.52	
Savage, Heather	49.88	
Spurgin, Robert L. & Virginia M.	5.80	
		638.00

2017-2018

Abbie US, LLC	\$ 4.56	
BBH Embroidery, Inc.	323.76	
BPUMO Enterprises, LTD	198.36	
Mainely Scooters, LLC	4.56	
McLellan, Stacy	86.64	
Oliphant, Nancy J., MD	101.46	
		719.34

2016-2017

BBH Embroidery, Inc.	\$ 341.60	
BPUMO Enterprises, LTD	15.73	
		357.33
		\$ 3,024.71

TOWN OF BOOTHBAY HARBOR  
TAX LIENS  
JUNE 30, 2021

2020

Abbott, Donald B.	\$	673.32	
Azarian, Margaret Emery		1,324.32	
Barter, James C.		1,655.40	
Barter, Kevin L.		1,072.60	
Brewer, Marc A.		1,559.92	
Carter, Arthur A.		17.81	
Clark, Andrew D. & Katrina C.		1,187.92	
Clark, Andrew D. & Katrina C.		405.48	
Colcord, Donald W.		994.48	
Curtis, Osborn Marcus, IV		2,477.52	
Domenech-Cifuentes, Cindy E., Trustee		1,969.12	
Durfee, Lawrence W.		1,998.88	
Ferris, Michael R.		1,094.92	
Frizzell, Corey A.		362.08	
Garrett, Susan M. & Andrew R. Maxfield Trust		1,651.68	
M&P Realty, Inc.		3,898.56	
Nightingale, Clyde W. & Todd W.		1,744.68	
Paquette, Susan M.		1,452.04	
Russell, Kim & Joni		1,912.08	
Russell, Kim & Joni		435.24	
Setz, Patrick		1,640.52	
Vincent, Valerie Ann Snow		1,474.98	
		<hr/>	
	\$		31,003.55

2019

Azarian, Margaret Emery	\$	129.15	
Brewer, Marc A.		1,304.97	
Clark, Andrew D. & Katrina C.		1,144.81	
Clark, Andrew D. & Katrina C.		390.77	
Curtis, Osborn Marcus, IV		2,039.43	
Nightingale, Clyde W. & Todd W.		1,681.36	
Paquette, Susan M.		1,399.34	
Russell, Kim & Joni		201.73	
		<hr/>	
			8,291.56
	\$		<hr/> <hr/> 39,295.11

TOWN OF BOOTHBAY HARBOR  
CAPITAL PROJECTS  
JUNE 30, 2021

## MATCHING FUNDS FOR FUTURE GRANTS:

Balance, July 1, 2020	\$ 332.66	
Add: Interest	<u>0.07</u>	
Balance, June 30, 2021		\$ 332.73

## CAPITAL RESERVE:

Balance, June 30, 2021		6.96
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## ESCROW RESERVE:

Balance, July 1, 2020	\$ 117.64	
Add: Interest	<u>0.03</u>	
Balance, June 30, 2021		117.67

## FOOTBRIDGE ENHANCEMENT:

Balance, July 1, 2020	\$ 21,361.24	
Add: Interest	4.43	
Contributions	2,500.00	
Less: Withdrawal	<u>(1,174.42)</u>	
Balance, June 30, 2021		22,691.25

## FULLER ESCROW RESERVE:

Balance, July 1, 2020	\$ 3,030.79	
Add: Interest	<u>0.60</u>	
Balance, June 30, 2021		3,031.39

## COMMUNITY FIREWORKS FUND:

Balance, July 1, 2020	\$ 2,704.55	
Add: Contributions	7,000.00	
Less: Withdrawals	<u>(500.00)</u>	
Balance, June 30, 2021		9,204.55

## BOOTHBAY LIGHTS:

Balance, July 1, 2020	\$ 8,217.49	
Add: Contributions	1,000.00	
Less: Withdrawals	<u>(9,217.49)</u>	
Balance, June 30, 2021		-

## PAGE LOBSTER INC. ESCROW:

Balance, July 1, 2020	\$ -	
Add: Interest	0.25	
Contributions	<u>3,000.00</u>	
Balance, June 30, 2021		3,000.25

## REVALUATION RESERVE:

Balance, July 1, 2020	\$ 77,182.71	
Add: Contributions	50,000.00	
Interest	<u>9,654.18</u>	
Balance, June 30, 2021		136,836.89

TOWN OF BOOTHBAY HARBOR  
CAPITAL PROJECTS  
JUNE 30, 2021

## FIRE DEPARTMENT VENTILATION:

Balance, July 1, 2020	\$ -	
Add: Interest	404.21	
Transfer In	<u>7,500.00</u>	
Balance, June 30, 2021		\$ 7,904.21

## FLOAT REPLACEMENT:

Balance, July 1, 2020	\$ -	
Add: Interest	323.38	
Transfer In	<u>6,000.00</u>	
Balance, June 30, 2021		6,323.38

## POLICE VEHICLES:

Balance, July 1, 2020	\$ 41,512.44	
Add: Interest	4,443.75	
Appropriation	<u>13,000.00</u>	
Balance, June 30, 2021		58,956.19

## POLICE LC SERVER:

Balance, July 1, 2020	\$ -	
Add: Interest	134.73	
Appropriation	<u>2,500.00</u>	
Balance, June 30, 2021		2,634.73

## ROUTE 27 SIDEWALK:

Balance, July 1, 2020	\$ 28,777.18	
Add: Interest	<u>2,594.78</u>	
Balance, June 30, 2021		31,371.96

## ROOF MAINTENANCE:

Balance, July 1, 2020	\$ 45,606.83	
Add: Interest	<u>4,112.27</u>	
Balance, June 30, 2021		49,719.10

## PUBLIC WORKS TRUCK:

Balance, July 1, 2020	\$ 29,836.23	
Add: Interest	2,589.32	
Less: Withdrawals	<u>(19,045.59)</u>	
Balance, June 30, 2021		13,379.96

## PUBLIC WORKS DUMP TRUCK:

Balance, July 1, 2020	\$ 66,891.67	
Add: Interest	5,648.78	
Less: Withdrawals	<u>(72,219.31)</u>	
Balance, June 30, 2021		321.14

Schedule B-9 (Cont'd)

TOWN OF BOOTHBAY HARBOR  
CAPITAL PROJECTS  
JUNE 30, 2021

## MATCHING GRANT FUNDS:

Balance, July 1, 2020	\$ 1,886.35	
Add: Interest	<u>35,000.00</u>	
Balance, June 30, 2021		\$ 36,886.35

## WAYFINDING:

Balance, July 1, 2020	\$ -	
Add: Interest	808.44	
Transfer	<u>15,000.00</u>	
Balance, June 30, 2021		<u>15,808.44</u>
		<u><u>\$ 398,527.15</u></u>



## Tax Collector's Report

### 2021 Unpaid Real Estate Taxes as of 4/1/2022

29 MCKOWN LLC	1,665.36	KATAMA ACQUISITIONS LLC	865.45
29 MCKOWN LLC	1,552.28	KHALSA KAUR SANGAT GURU	993.30
29 MCKOWN LLC	1,326.12	KLEIN, RANDY J	1,073.73
5052 UNION BBH LLC	3,037.74	LIVINGSTON LINDA M	879.58
5052 UNION BBH LLC	462.60	LYNN AARON M	888.58
55 OAK STREET LLC	6,728.26	LYONS MIRKKA	160.63
ABBOTT DONALD B	697.76	LYONS MIRKKA	909.78
APOLLONIO TAYLOR	1,973.76	MARBURY LUKE	3,918.61
AZARIAN MARGARET EMERY	1,372.38	MARKEE KENNETH A & JULIE P	214.60
BARRY BRUCE & VIVIAN	1,169.35	MARQUEZ ERNEST R & LYNNE	62.96
BARTER ALLEN J & KATHRYN T	800.50	MAYHEW BRETT H	469.03
BARTER JAMES C	1,715.48	MAYHEW SAMUEL M	234.60
BEGLEY JAMES E	1,835.85	MCEVOY KATELIN R	1,740.31
BGN HOLDINGS LLC	2,212.77	MEDIATORE NICHOLAS A	1,671.79
BGN HOLDINGS LLC	231.30	MOTTRAM RONALD J & HOLLY	1,094.18
BIGOS KELLIE	643.14	NEMC TRUST	362.37
BLOIS ELLEN M	1,899.23	NORRED CURTIS R & PATRICIA	3,502.91
BREWER DOROTHY	1,113.45	NORRED MICHAEL L	359.40
BREWER MARC A	1,622.96	PAGE NEAL D	1,387.16
BREWER MICHAEL & MARTHA CLAYTER	698.40	PAINE VICTORIA L	611.66
BREWER WAYNE A & LUCY A	300.60	PAQUETTE SUSAN M	1,504.74
BURNHAM LISA A	1,027.36	PENNOYER RAYMOND P JR	5,445.19
BURNHAM LISA A	1,900.51	PENNOYER RAYMOND P JR	1,990.46
CAROUSEL REALTY LLC	5,917.43	PINGREE, MICHAEL D	99.99
CARTER ARTHUR A	777.76	RACY BARBARA T & ALI JIHAD	3,033.89
CARY BARBARA	909.14	REED OMER W & CONSTANCE	1,572.59
CLARK ANDREW D & KATRINA C	1,231.03	RUSSELL KIM & JONI	1,981.47
CLARK ANDREW D & KATRINA C	420.20	RUSSELL KIM & JONI	451.04
COLCORD DONALD W	554.99	SALA PENELOPE A	1,218.82
CROCKER, ALLAN R	620.66	SALATHE ALEXANDRE J	1,328.69
CURTIS OSBORN MARCUS IV	2,573.86	SCANMED LTD	5,966.26
CUSUMANO MICHAEL J SR	2,256.46	SCANNON MICHAEL A & SUSAN	9.14
DEPAOLA SUSAN	1,418.64	SHEER STACY	442.37
EGG PROPERTIES LLC	4,476.94	SNOW JAMES K	936.12
EGG PROPERTIES LLC	1,687.20	SNOWMAN EVELYN L	1,202.12
ENGERT BRUCE C	4,496.22	STODDARD RONALD	4,489.15
EQUITY TRUST CO CUSTODIAN	1,167.42	TUPPER CLAIRE & BENEDICT	860.31
FERRIS MICHAEL R	1,134.66	TURNER W BARD & MARY	560.26
FREITAG CYNTHIA R	678.48	VOSBURGH SANDRA LEE	1,656.37
GIBBONS SHEILA E	1,261.23	WELCH JAMES	28.01
GORDON, DEBORAH J	5,278.78	WELCH JAMES D	7.15
GRANT CHRISTOPHER E	3,864.00	WELCH JAMES D	81.93
GRANT CHRISTOPHER E	257.00	WITT LUCINDA M - TRUSTEE	1,599.82
GUZZO DAWN K & GARY	2,246.18	WITT LUCINDA M - TRUSTEE	2,180.00
HAGGETT CHARLES E III	1,080.81	YASIN SARAH	863.52
HAGGETT MARTHA A	667.56	YENTSCH COLIN & SARA W	1,560.63
HOWARD H WYMAN JR	1,863.25	YENTSCH COLIN C & CARLTON	34.05
HOWARD H WYMAN JR	214.60	YENTSCH COLIN C & SARA W	201.74
HUNT FRANCIS STUART	1,376.23		
KATAMA ACQUISITIONS LLC	1,550.99		
KATAMA ACQUISITIONS LLC	965.68		

**Tax Liens 2020**

AZARIAN MARGARET EMERY	1,324.32
BARTER JAMES C	1,655.40
BREWER MARC A	1,559.92
CLARK ANDREW D & KATRINA C	1,187.92
CLARK ANDREW D & KATRINA C	405.48
CURTIS OSBORN MARCUS IV	1,999.90
FERRIS MICHAEL R	1,094.92
PAQUETTE SUSAN M	1,452.04
RUSSELL KIM & JONI	435.24

**2021 Unpaid Personal Property Taxes as of 4/1/22**

BBH EMBROIDERY INC	327.68
BPUMO ENTERPRISES LTD	173.48
CURTIS PAMELA	39.84
GIMBELS OF MAINE INC	46.26
GIMBELS OF MAINE INC	19.28
GIMBELS OF MAINE INC	47.55
HEADS OF THE HARBOR INC	56.54
MAX ROSS	290.41
MOBILE MINI INC	29.56
WEBSTER SUSAN LMT	5.14

**2020 Unpaid Personal Property Taxes as of 4/1/22**

BBH EMBROIDERY INC	324.88
BPUMO ENTERPRISES LTD	171.12
BRT PROPERTIES LLC	930.00

**2019 Unpaid Personal Property Taxes as of 4/1/22**

BBH EMBROIDERY INC	346.55
BPUMO ENTERPRISES LTD	182.83
MCLELLAN STACY	83.65
MOUNTAIN TOPS INC	90.82

**2018 Unpaid Personal Property Taxes as of 4/1/22**

BBH EMBROIDERY INC	327.12
BPUMO ENTERPRISES LTD	171.68
MCLELLAN STACY	83.52
SAVAGE HEATHER	49.88
SPURGIN ROBERT L & VIRGINIA M	11.60

## Assessor Report

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### VALUATION

**Real Estate**

Land	\$358,483,000.00
Buildings	<u>\$247,390,480.00</u>

\$605,873,480.00

**Personal Property**\$5,803,900.00

\$611,677,380.00

**Homestead Exemption Value**\$7,312,500.00**TOTAL VALUE****\$618,989,880.00**

### ASSESSMENT

Valuation X Rate \$618,989,800 X .01285= \$7,954,019.96

Homestead Exemption Reimbursement: \$2,559,375 X .01285= \$32,887.97

( $\$5,208,000 \div 2 = \$2,604,000$ )

### COMPUTATION OF COMMITMENT

Town Appropriation	<b>\$4,891,292.00</b>
County Tax	\$1,056,706.34
C.S.D.	\$3,148,172.00
Overlay	<u>\$13,110.12</u>

\$9,109,280.46

**LESS:**

Revenues	<b>\$1,045,956.00</b>
Revenue Sharing	\$135,000.00
Homestead Exemption	\$65,775.94
BETE Reimbursement	\$2,494.19

\$1,249,226.13

**2021 TAX COMMITMENT****\$7,860,054.33**

### ASSESSMENTS

Real Estate	\$7,785,474.22
Personal Property	<u>\$74,580.11</u>
	<b>\$7,860,054.33</b>

Less Abatements: \$721.23

Plus Supplementals: \$79.67

**NET REVENUE FROM TAXATION****\$7,859,412.77****2021 ABATEMENTS**

Interface Property Systems	\$6.43
Unifi Equipment Finance	\$138.78
CIT Bank NA	\$194.11
Ed Tibbetts Atlantic Edge	\$79.67
David Flanagan	\$60.40
Lori Wooster	\$94.06
Miller Family Empire LP	\$147.78

**2021 SUPPLEMENTALS**

Page Lobster Inc	\$79.67
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Owner	Second Owner	Location	Map Lot	Original
12 BYWAY LLC		12 BY WAY	015-116	5,561.48
22 OLD STONEWALL ROAD LLC		22 OLD STONEWALL ROAD	006-B-004	1,652.51
24 FULLERTON STREET LLC		24 FULLERTON STREET	019-103	2,135.67
28 UNION LLC		42 MCKOWN STREET	015-078	2,622.69
29 MCKOWN LLC		29 MCKOWN STREET UNIT #1	015-092-001	1,665.36
29 MCKOWN LLC		29 MCKOWN STREET UNIT #2	015-092-002	1,552.28
29 MCKOWN LLC		29 MCKOWN STREET UNIT #3	015-092-003	1,326.12
34 CROOKED PINE LLC	C/O ALAN FISHER	34 CROOKED PINE ROAD	011-037	1,906.94
34 MCKOWN ST LLC	C/O STEPHEN RUBICAM	34 MCKOWN STREET	015-076	3,353.85
35 UNION ST LLC	THOMAS MINERICH	35 UNION STREET	020-067	2,622.69
4 TOWNSEND AVENUE LLC		4 TOWNSEND AVENUE	019-158	6,155.15
5052 UNION BBH LLC		50 UNION STREET	020-152	3,037.74
5052 UNION BBH LLC		UNION COURT	020-161	462.60
55 OAK STREET LLC		55 OAK STREET	020-108	6,728.26
56 MASS ROAD LLC		54 MASSACHUSETTS ROAD	004-037	1,040.85
56 MASS ROAD LLC		56 MASSACHUSETTS RD	004-037-A	3,328.15
60 UNION STREET LLC		60 UNION STREET	020-163	5,871.17
71 CAMPBELL ST LLC		71 CAMPBELL STREET	020-018-A	1,769.45
78 CREST LLC		78 CREST AVENUE	011-009-B	3,411.68
78 CREST LLC		92 CREST AVENUE	011-009-E	713.18
8 WHARF STREET LLC		19 BY-WAY	015-001	7,796.10
8 WHARF STREET LLC		8 WHARF STREET	015-115	5,199.11
A R TANDY JR REVOCABLE TRUST	SALLY J KELLEY	40 EATON ROAD	025-022-A	21,541.74
ABATE FRANK J	HELEN BIRDSONG-ABATE	88 BAYVILLE ROAD	024-015	812.12
ABATE ROBERT R		133 ATLANTIC AVENUE #31a	010-032-031A	2,190.93
ABBE BENJAMIN O & HANNAH E		180 MCKOWN POINT ROAD	009-009-1	5,317.33
ABBOTT DEREK ARDENE		72 BACK NARROWS ROAD	031-020	641.22
ABBOTT DONALD B		HERON COVE ROAD	026-022-G	697.76
ABBOTT HENRY E & CAROL P		254 OCEAN POINT ROAD	031-026-A	639.93
ABBOTT RONALD F & LAUREL		233 OCEAN POINT ROAD	031-028	904.64
ABRAHAMSEN MAGNE K & MARTHA		10 BEACH PATH ROAD	007-007-003	1,736.04
ADDIS CHRISTOPHER T & LISA A		12 BIRCH ROAD	011-071	5,051.34
ADOLFSSON RALF AKA	ULLA ANN-BRITT ADOLFSSON	33 FACTORY COVE ROAD	005-024	11,890.11
AE CERAMICS LLC		93 TOWNSEND AVE		87.38
AESCHLIMAN LEA H		ISLE OF SPRINGS	027-001-053	1,148.79
*AGAMAN SUSAN L		38 EASTERN AVENUE	022-046	1,515.27
AGOSTINE SHARON E	MORRIS C WILLS	136 ATLANTIC AVENUE	010-042-A	2,738.34
AHLIN MARGIT R	D'ANDREA ALFRED A JR	43 BIRCH ROAD	007-007-C	3,274.18
ALBANESE WILLIAM M & REGINA M		77 MONTGOMERY ROAD	030-002-011	452.32

Owner	Second Owner	Location	Map Lot	Original
ALBAUM JILL M & RICHARD		27 VIRGINIA STREET	031-036-B	2,986.34
ALBERDING JESSIE A	JESSIE ALBERDING REV TRUST	14 CENTRAL AVENUE	001-009	17,239.56
ALEMAN SUZANNE M		ALEXANDER WAY	020-190-A	2,433.79
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-B	310.97
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-C	310.97
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-D	310.97
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-E	310.97
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-F	313.54
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-G	310.97
ALEXANDER DEVELOPMENT LLC		PARK STREET	020-190-H	308.40
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	CREST AVENUE	006-002-J	64.25
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	CREST AVENUE	006-001	273.71
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	7 ROSS LANE	006-002	1,350.54
ALLEN BRUCE H; NANCY L THAYER	ERIK H ALLEN JR	OLD STONEWALL ROAD	006-002-G	548.70
ALLEN LESLEY D	CAROL WENTWORTH	28 WEST STREET	019-017	3,348.71
AMALIN REALTY LLC		175 LAKESIDE DRIVE	029-004	3,059.59
AMALIN REALTY LLC		LAKESIDE DRIVE	029-005	128.50
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-003	163.20
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-004	167.05
AMERIGAS PROPANE LP				1.29
AMERO MICHELLE		47 WEST STREET	019-067	2,188.36
AMES ROBERT	SHARON MACHON-AMES	1 PATTON LANE	029-040-L	1,414.79
ANAGNOST ALLAN J	LINDA MURPHY-ANAGNOST	30 WARREN LANE	026-033-H	1,639.66
ANANIAN JOSEPH V		296 TOWNSEND AVENUE	030-021	2,614.98
ANDERSON JOSEPHINE C		98 COMMERCIAL STREET	015-019	4,087.59
ANDERSON JUDITH R		24 POWDER HILL FARMS RD	025-014-B-002	4,101.72
ANDERSON KENNETH C & LINDA W		184 CREST AVENUE	007-005	2,744.76
ANDERSON WILL C & JULIANA C		111 LAKEVIEW ROAD	026-017	2,023.88
ANDERSON WILL C & JULIANA C		LAKEVIEW ROAD	026-018	80.96
ANDREWS CAROLINE A & CHARLES S	CATHARINE H ANDREWS	165 MCKOWN POINT ROAD	009-028	2,320.71
ANDREWS CAROLINE A & CHARLES S	CATHARINE H ANDREWS	165 MCKOWN POINT ROAD	009-029	9,638.79
ANDREWS DANIEL		WALL POINT ROAD	021-013-A	313.54
ANDREWS DANIEL & EVELYN		3 APPALACHEE ROAD	021-004	1,362.10
ANDREWS JOHN F JR		228 MIDDLE ROAD	029-033	3,820.31
ANDREWS JOHN F JR DMD		228 MIDDLE ROAD		557.69
ANDREWS JOHN F JR & LISA T		24 BRADLEY ROAD	031-015-A	656.64
ANDREWS LAWRENCE E & DEBRA H		OFF LAKESIDE DRIVE	029-021-D	141.35



Owner	Second Owner	Location	Map Lot	Original
ANDREWS MALCOLM		183 LOBSTER COVE ROAD	021-019	1,622.96
ANGEL JACK DELANO & SARA T		25 BAYBERRY ROAD	011-009-K	1,061.41
ANNE P BUTLER REVOC TRUST	ANNE P & WILLIAM BUTLER	24 WILLIAMS STREET	018-040	2,224.34
ANNENBERG MARCIA		130 MIDDLE ROAD	029-041-003	1,500.88
ANTHONY VAUGHAN C & JOANNE A		OFF SAMOSET ROAD	029-007	305.83
ANTHONY VAUGHAN C & JOANNE A		OFF SAMOSET ROAD	029-007-A	370.08
APOLLONIO SPENCER & ANNMARIE		43 EASTERN AVENUE	022-054	1,701.34
APOLLONIO TAYLOR		23 LAKESIDE DRIVE	029-028	1,973.76
APPALACHEE VILLAGE ASSOCIATION		APPALACHEE ROAD	021-044	485.73
ARDEN 331 LLC		331 LAKESIDE DRIVE	025-009	12,280.75
AREY CATHERINE G		18 WARREN LANE	026-033-D	1,619.10
ARLENE G MCINTOSH TRUST		2 HARBOR ISLAND	015-118-002	3,430.95
*ARMENDARIS JOYCE S		11 WEST STREET	019-127	1,543.54
ARNOLD GARY L & RITA E		18 WAWENOCK TRAIL	026-007	3,320.70
ARSENAULT JOHN N & LAURA M		57 SCHOOL STREET	022-060	1,759.17
ASLAN & ASSOCIATES LLC		61 BARROWS ROAD	017-033	5,312.19
ASPLUNDH EDWARD K & GWENDOLYN		87 APPALACHEE ROAD	021-068	4,578.46
ASPLUNDH EDWARD K & GWENDOLYN		83 APPALACHEE ROAD	021-069	4,458.95
ASPLUNDH EDWARD K & GWENDOLYN		79 APPALACHEE ROAD	021-071	5,670.71
ASPLUNDH EDWARD K & GWENDOLYN		81 APPALACHEE ROAD	021-071-A	6,472.55
AT&T MOBILITY LLC		45 SUMMIT		152.92
ATKINSON SCOTT E		21 POOLER ROAD	004-001-A	3,915.40
ATKINSON SCOTT E & SYDNEY E		23 POOLER ROAD	004-001	10,891.66
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-001	330.25
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-002	375.22
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-003	358.52
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-004	375.22
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-005	335.39
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-006	346.95
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-007	422.77
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-008	1,814.42
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-009	424.05
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-010	353.38
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-011	364.94
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-012	531.99
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-013	439.47
ATWATER JEFFREY S & CHRISTOPHER		40 CAMPBELL STREET	020-030	1,994.32

Owner	Second Owner	Location	Map Lot	Original
AUDIN CURTIS H	JANIS AUDIN GUELZOW	OFF SUNSET ROAD	010-059	134.93
AUDIN CURTIS H		54 SUNSET ROAD	010-064	1,169.35
AZARIAN MARGARET EMERY		45 SUNSET ROAD	010-003	1,372.38
BAGONZI ELIZABETH	WILLIAM & JANE COLLINS	40 VIRGINIA STREET	024-050	4,163.40
BAILEY DARLENE R		86 LOBSTER COVE ROAD	016-099	1,112.81
BAKER DONALD	BARBARA SANDS	42 CAMPBELL STREET	020-031	1,588.26
BALLS ANN K & VINCENT M		LAKEVIEW ROAD	018-064-A	1,724.47
BALMY DAY CRUISES		38 MCKOWN STREET	015-079	902.07
BALMY DAYS-MARANBO II INC		5 EAMES ROAD		14.14
BALSDON ELIZABETH C		41 WILLIAMS STREET	018-001	835.25
BALSDON RUTH S		10 HUTCHINSON DRIVE	029-040-C	1,466.19
BANK OF OKLAHOMA NA	JAMES B KITE JR	122 MCKOWN POINT ROAD	009-001	26,081.65
BARNARD KYLE M & LAURA S		43 MCFARLAND POINT DR #5	015-043-005	3,920.54
BARNES ARTHUR P & HELENE S	BARNES REVOCABLE TRUST	34 JUNIPER POINT ROAD	004-015	6,541.94
BARNHURST KEVIN J & DONNA A		160 WESTERN AVENUE #3B	014-020-003B	3,294.74
BARR PAUL T & ILENE A		62 WALL POINT ROAD	017-014	3,951.38
BARRETT MARY E		36 JUNIPER POINT ROAD	004-017	5,322.47
BARRETT MIRANDA		7 STONEHEDGE DRIVE	022-007-A	1,508.59
BARRS CHARLES S JR & KATHLEEN		19 CROOKED PINE ROAD	011-054-A	5,097.60
BARRY BRUCE & VIVIAN		POWDER HILL FARMS ROAD	025-014-B-003	2,338.70
BARTER ALFRED A		21 KENNEY FIELD DRIVE	020-185	1,341.54
BARTER ALFRED A		KENNEY FIELD DRIVE	020-186	115.65
BARTER ALLEN J & KATHRYN T		45 REED ROAD	026-021	1,099.96
BARTER CALVIN W & SALLY P		47 LAKESIDE DRIVE	029-026	732.45
BARTER DONALD; FLOYD HELLER	HOWARD WYMAN, ROB HASLAM	WAWENOCK TRAIL	026-008-A	23.13
BARTER GARY R & AARON T		106 OCEAN POINT ROAD	031-007	4,351.01
BARTER GREGORY W & LUCY H		102 KENNEY FIELD DRIVE	022-050	1,584.41
BARTER HOUSE LLC		EAMES ROAD	015-025	307.12
BARTER HOUSE LLC		15 EAMES ROAD	015-026-001	6,977.55
BARTER JAMES C & NELLIE S		260 OCEAN POINT ROAD	031-034	1,715.48
BARTER KEVIN L		24 SCHOOL STREET	020-139	1,117.95
BARTER M ROBERT	C/O MERRILL E BARTER	11 ATLANTIC AVENUE	020-054	5,426.56
BARTER MICHAEL A	KIMBERLY R SOLER	6 WILDER LANE	025-001-B	1,832.41
*BARTER MILES N & SHARON		20 SEA STREET	015-050	1,872.50
BARTER SANDRA L		21 HUTCHINSON DRIVE	029-040-F	1,112.81
BARTLES MICHAEL L & HARLEY R		437 LAKESIDE DRIVE	013-009	2,400.38
BARTLETT HILARY E		53 LAKESIDE DRIVE	029-021	1,791.29
BARTON ALEXANDRA & SARAH	WILLIAM & LISA BARTON	MASSACHUSETTS ROAD	004-032	2,828.29

Owner	Second Owner	Location	Map Lot	Original
BARTON FREDERICK D	KATHRYN LUNNEY	58 MASSACHUSETTS ROAD	004-038	8,085.22
BARTON ROBERT BRADFORD		46 JUNIPER POINT ROAD	004-020	6,117.89
BARTON WILLIAM E	W. BARTON REV TRUST 7/2/96	50 MASSACHUSETTS ROAD	004-025	12,718.93
BARTON WILLIAM E	W. BARTON REV TRUST 7/2/96	28 MASSACHUSETTS ROAD	004-033	4,374.14
BASILIERE ROBERT J & JUDITH P		183 WESTERN AVENUE	013-026	4,890.71
BASS JOHN R II TRUSTEE		24 POOLER ROAD	004-063	15,139.87
BASS BRIAN P & TAMMY L		11 WALL POINT ROAD	021-012	1,427.64
BATAKIS MARY T		LAKESIDE DRIVE	029-008	283.99
BATES SUSAN M TRUSTEE	ROCKWELL FAMILY TRUST	SIGNAL POINT CONDOMINIUMS	015-043-031	2,928.52
BATH SAVINGS INSTITUTION		TODD AVENUE	015-096	12,572.44
BATH SAVINGS INSTITUTION		TODD AVENUE		469.03
BATTIT SUZANNE		9 HIGH STREET	016-050	3,036.46
BAYBERRY HOUSE INC		106 TOWNSEND AVENUE		221.02
BAYBERRY HOUSE LLC		106 TOWNSEND AVENUE	020-104	4,556.61
BAYVILLE INN INC		136 BAYVILLE ROAD	024-021	5,479.24
BAZINET RONALD		60 NAHANADA ROAD	011-063-A	1,305.56
BAZINET RONALD A		62 NAHANADA ROAD	011-063-B	1,213.04
BBH EMBROIDERY INC		45 COMMERCIAL STREET		327.68
BBH MONTGOMERY ROAD LLC		15 MONTGOMERY ROAD	022-043	2,621.40
BBH REALTY LLC		45 COMMERCIAL STREET		106.66
BBH REALTY LLC		COMMERCIAL STREET	015-072	8,475.86
BBH VACATION RENTALS LLC	C/O JAMES BARROWS	86 LAKEVIEW ROAD	018-065	3,848.58
BCK REAL ESTATE COMPANY INC		1 OAK ST		50.12
BEACH COVE HOTEL & ERSORT		48 LAKEVIEW ROAD		305.83
BEACH CREST LLC		CREST AVENUE	007-008-B	1,670.50
BEACH POINT LLC		38 BEACH ROAD	007-008-C	9,045.12
BEAL KAREN L TRUSTEE	K. BEAL REV INTERVIVOS TRST	166 COMMERCIAL STREET	015-030	4,426.83
BEALE DANIEL	PAUL D MAVRIS	10 CRANBERRY ROAD	011-006	2,193.50
BEALS DAVID A & VIRGINIA A	FAMILY VACATION HOME TRST	CAROUSEL CONDOMINIUMS	010-032-081B	2,259.03
BEAN DAVID A & KATHRYN A		53 ROADS END	010-020	12,316.73
BEAN DAVID A		53 ROADS END		21.85
BEAN LAURIE L		61 ROADS END	010-019	3,714.94
BEAN THOMAS R & VIVIAN E	BEAN JOINT REVOC TRUST	109 CREST AVENUE	010-067	1,276.01
BEAN THOMAS R & VIVIAN E	BEAN JOINT REVOC TRUST	OFF CREST AVENUE	010-068	134.93
*BEANE GLADYS D		290 LAKESIDE DRIVE	025-007-ON	56.80
BEANE GLADYS;PATRICIA CLARK	ROB, LEON & GARY BLACKMAN	282 LAKESIDE DRIVE	025-007	575.68
BEANE JUNE L		19 HERON COVE ROAD	026-022-E	1,380.09
BEATTIE CHARLES ROBERT III		8 HAHN COVE RD	009-021	3,694.38

Owner	Second Owner	Location	Map Lot	Original
BEAUCHEMIN FAMILY REV LIV TRUST	ALFRED & GEORGIA BEAUCHE-	152 ATLANTIC AVENUE	010-047	2,073.99
BEES ABIGAIL M & JONATHAN D		8 PINKHAM COVE ROAD	005-005	9,792.99
BEGLEY JAMES E	C/O- MICHAEL BEGLEY	19 UNION COURT	020-157	1,843.98
BELL VICTORIA A & SUMNER A		41 HIGHLAND PARK ROAD	023-011	557.69
BENARDETE DIEGO		8 HILLCROFT ROAD	020-010	1,491.89
BENEDICT ANDREW		36 LAKEVIEW ROAD	018-054	1,345.40
BENEDICT PETER B & JAN R		41 MCKOWN STREET	015-089	3,080.15
BENICA ARTHUR G & SHERRY L		43 UNION STREET UNIT #3	020-063-003	1,135.94
BENNER DAVID R & EMMA P		49 KENNEY FIELD DRIVE	022-086	1,899.23
BENNETT ELIZABETH F	ELIZABETH BENNETT LIV TRUST	10 CAMPBELL STREET	016-048	1,669.22
BENOIT KENNETH J JR & PATRICIA R		12 FACTORY COVE ROAD	005-019	13,506.64
BENOIT PETER; ANDRE BENOIT III	EDWARD BENOIT	227 SAMOSET ROAD	028-011-A	5,427.84
BERGER STEVEN		18 GILEAD STREET	020-131	2,232.05
BERGERON JACQUELINE		100 TOWNSEND AVENUE #4	020-102-004	1,454.62
BERGQUIST FAMILY REVOC TRUST	FRED & CAROL BERQUIST	9 UNION COURT	020-159	1,882.53
BERRIGAN DENISE M		30 BAYCLIFF FARM ROAD	029-049	1,769.45
BERRILL MICHAEL & DEBORAH		100 WALL POINT ROAD	017-019	5,263.36
BERRILL MICHAEL & DEBORAH		OFF BARROWS ROAD	017-026	57.83
BERRY THOMAS A		23 OAK STREET	019-145	5,722.11
BERRY THOMAS A ESQ		23 OAK STREET		150.35
BERTIN CHRISTOPHER & CATHERINE		SAMOSET RD	028-008-C	1,110.24
BEST LISA N		56 CAMPBELL STREET	020-034-A	893.08
BEVERIDGE JOHN W & ANDREA		86 OLD STONEWALL ROAD	006-002-N	1,454.62
BEVERIDGE JOHN W & ANDREA		OLD STONEWALL ROAD	006-002-Q	292.98
BGN HOLDINGS LLC	7 WESTERN AVE TRUST	7 WESTERN AVENUE	018-014	2,212.77
BGN HOLDINGS LLC	7 WESTERN AVE TRUST	WESTERN AVENUE	018-021	231.30
BIGOS KELLIE		228 ATLANTIC AVENUE	006-026	1,286.29
BILLARD PHILIP W		62 TOWNSEND AVENUE	020-094	3,378.27
BILLIS MITCHELL J		8 FULLERTON STREET	019-125	1,657.65
BIRD LESLIE JEAN		55 EASTERN AVENUE	022-052	1,825.99
BISSELL SONIA L		39 ROADS END	010-024	8,348.65
BISSON JAMES		39 CAMPBELL STREET	020-025	1,647.37
BISTRO INC		12 BY WAY		336.67
BLACKMAN BETH A		7 PATTON LANE	029-040-M	1,727.04
*BLACKMAN CHARLES E		93 EASTERN AVENUE	023-022	452.58
BLAKE GARY I & CATHY L		96 KENNEY FIELD DRIVE	022-051-A	2,573.86
BLAKE SCOTT S	ELIZABETH A RETTENMAIER	11 OLD ICE HOUSE ROAD	014-026	1,493.17
BLAKE STERLING M		24 OLD ICE HOUSE ROAD	014-025	3,906.40

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
BLAKE TYLER G & LYNN A		5 VILLAGE COURT #3	019-042-A-003	3,837.01
BLAKE'S BOATYARD INC		118 MCKOWN POINT ROAD		402.21
BLAKESLEE MERRITT R & MARTHA		226 LAKESIDE DRIVE	029-001-002	6,486.68
BLAKESLEY ROBERT G & ALINA C		94 BAYVILLE ROAD	024-018	2,259.03
BLAMEY BEVERLY T & JEROME L		9 SEA STREET	019-020	2,499.33
BLINKHORN ANN L	RODERICK E KESTING	LAKESIDE DRIVE	029-006-B	110.51
BLINKHORN ANN L	RODERICK E KESTING	16 MOUNTAIN VIEW ROAD	029-006-D	2,226.91
BLOIS ELLEN M		24 EASTERN AVENUE	022-029	1,899.23
BLUEWATER INC		MIDDLE ROAD	030-040-041	674.63
BLUEWATERVISTA LLC		8 ROBERTS CIRCLE	024-019	1,935.21
BOGART FAMILY LLC		ISLE OF SPRINGS	027-001-226	935.48
BOGGS BLANCHE D		36 SEA STREET	015-054	1,820.85
BOGGS DAVID H & BLANCHE D		15 BAYBERRY ROAD	011-009-N	808.27
BOHEMOND CORP		133 ATLANTIC AVENUE #91B	010-032-091B	2,259.03
BOHEMOND CORP		133 ATLANTIC AVENUE #91A	010-032-091A	2,589.28
BOND CHRISTOPHER		65 MCKOWN STREET	015-088	2,847.56
BOORD DRUMMOND R		269 WESTERN AVENUE	008-001	4,791.77
BOORD MARIA C				11.57
BOOTHBAY HARBOR ARTISANS INC		2 WHARF STREET		25.70
BOOTHBAY HARBOR MARINE SVCS		67 ATLANTIC AVENUE		41.12
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE		1,196.34
BOOTHBAY HARBOR YACHT CLUB		150 WESTERN AVENUE	014-017	10,290.28
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-018	2,605.98
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE	014-019	9,443.47
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-022	1,175.78
BOOTHBAY HARBOR YACHT CLUB		143 WESTERN AVENUE	014-023	2,586.71
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-023-A	128.50
BOOTHBAY HARBOR YACHT CLUB		6 OLD ICE HOUSE ROAD	014-024	3,662.25
BOOTHBAY HOLDINGS LLC		185 TOWNSEND AVENUE	022-017	33,538.50
BOOTHBAY LOBSTER WHARF INC		97 ATLANTIC AVENUE		403.49
BOOTHBAY REGION ART FOUNDATION		TOWNSEND AVENUE		43.69
BOOTHBAY REGION LAND TRUST		93 APPALACHEE ROAD	021-066	6,331.20
BOOTHBAY REG MARITIME FOUND		87 ATLANTIC AVENUE	016-021	5,710.54
BORKOWSKI BENJAMIN J		2 HODGDON COVE RD	013-010-A	3,155.96
BORSIG JAMES		59 OCEAN POINT ROAD #27	022-039-027	498.58
BOSCO JOSEPH A & CAROL B		86 BAYVILLE ROAD	024-014	1,480.32
BOTTI JAMES A & GERALDINE V		61 SUNSET ROAD	010-001	2,964.50



Owner	Second Owner	Location	Map Lot	Original
BOUCHER DANIEL V & CATHIE J		21 BAY STREET	016-109	1,373.67
BOUFFARD RONALD P		18 WEST STREET	019-015	2,744.76
BOUFFARD RONALD P BS DC		18 WEST STREET		52.69
BOURETTE GEORGE W & ROSEMARY		80 PARK STREET	021-039-D	3,429.67
BOWDITCH ROAD LLC		47 OAK POINT ROAD	012-006	19,228.74
BOWDITCH ROAD LLC		41 OAK POINT ROAD	012-007	8,533.69
BOWDITCH ROAD LLC		31 OAK POINT ROAD	012-008	7,415.74
BOWDITCH ROAD LLC		32 OAK POINT ROAD	012-002	9,748.01
BOWDITCH ROAD LLC		48 OAK POINT ROAD	012-003	10,026.86
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-A	241.58
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-00B	10,348.11
BOWDITCH ROBERT S & LOUISE J	LORING WOLCOTT & COOLIDGE	129 MCKOWN POINT ROAD	004-060	12,085.43
BOWER AMY S	DAVID C FISICHELLA	127 LOBSTER COVE ROAD	021-025-A	2,364.40
BOWMAN DOLORES & ERNEST		12 SIMMONS DRIVE #3	022-039-003	452.58
BOYD ANN M		250 WESTERN AVENUE	013-006	2,314.29
BOYD DANIEL P & ALYSON D		16 JORDAN DRIVE	030-002-009	3,031.32
BOYD KATHERINE M		14 WEST STREET	019-014	3,580.01
BOYD KATHERINE M		23 HOWARD STREET	019-001	2,230.76
BOYD R GARRY		8 JORDAN DRIVE	030-002-010	456.18
BOYD ROBERT W		35 HOWARD STREET	019-018	6,744.97
BOYD ROBERT W		248 WESTERN AVENUE	013-005	2,161.37
BOYD ROBERT W & KATHERINE M		35 HOWARD STREET		210.74
BOYNTON ROBIN L		29 CREST AVENUE	016-001-A	1,561.28
BPUMO ENTERPRISES LTD		5 OAK STREET		173.48
BRADLEY SUSAN F	CHARLES FLETCHER	BAYVILLE ROAD	024-011	241.58
BRADLEY SUSAN F	CHARLES FLETCHER	103 BAYVILLE ROAD	024-036	2,988.91
BRADLEY SUSAN F	BRADLEY FAMILY RES TRUST	135 APPALACHEE ROAD	024-054-C	5,893.01
BRADLEY BRUCE		OCEAN POINT - OFF	031-029-5	257.00
BRADLEY SUE E		63 GILES ROAD	031-029	1,829.84
BRADSELL KENNETH R & MARCIA		35 BARROWS ROAD	017-035	5,701.55
BRANCH ANETA ROXANA KISS		21 ARTHUR DRIVE	029-013-I	2,291.16
BRANCH KRISTINA		70 WALL POINT ROAD	017-017	5,881.45
BRANCH KRISTINA	DOUGLAS MACKAY	133 ATLANTIC AVENUE #31B	010-032-031B	2,190.93
BRANCH MARGARET A & STEPHAN R		23 ATLANTIC AVENUE	020-051	5,102.73
BRANCH STEPHANIE A		45 MONTGOMERY ROAD	030-002	1,475.18
BREEN VALERIE A & MICHAEL J		236 LAKESIDE DRIVE	029-001	6,359.47
BREMER JACK M & SUSAN		25 VILLAGE COURT #9	019-042-A-009	3,942.38
BREWER DOROTHY		332 TOWNSEND AVENUE	030-029-A	2,226.91
BREWER HERBERT K JR		HIGHLAND PARK ROAD	023-026-B	289.13

Owner	Second Owner	Location	Map Lot	Original
BREWER HERBERT K JR		17 HIGHLAND PARK ROAD	023-016	1,043.42
BREWER HERBERT K JR		15 HIGHLAND PARK ROAD	023-018	433.05
BREWER JENNIFER L		22 HIGHLAND PARK ROAD	023-026-005A	1,996.89
BREWER MARC A		36 BAY STREET	016-073	1,622.96
BREWER MICHAEL A		23 HIGHLAND PARK ROAD	023-026-001	1,746.32
BREWER MICHAEL M	MARTHA J CLAYTER	89 PARK STREET	021-036	1,396.80
BREWER RUSSELL O & HEATHER M		102 TOWNSEND AVENUE	020-103	3,401.40
BREWER SHAWN		27 HIGHLAND PARK ROAD	023-026-002	1,665.36
BREWER TERRY O		250 ATLANTIC AVENUE	006-030	923.92
BREWER WAYNE A & LUCY A		3 BRADLEY ROAD	031-026-C	813.41
BRITTINGHAM IV SMITH & WILLIAM	WILLIAM WOOD	7 BRIGGS ROAD	024-040	755.58
BRITTINGHAM IV SMITH & WILLIAM	WILLIAM WOOD	8 GLENSIDE ROAD	024-042	3,343.57
BROGDON DANIEL F	BRENDA A BURT	4 GILES PLACE	019-021	2,995.34
BROOKS DAVID A & ANNE G		131 WESTERN AVENUE	014-030	4,417.83
BROOKS DAVID A & ANNE G		ON R/W OFF LAKEVIEW	014-030-A	75.82
BROOKS DAVID A & ANNE G		WESTERN AVENUE	014-016-A	109.23
BROWER STUART L		18 CREST AVENUE	016-145	7,616.20
BROWN BROS INC		121 ATLANTIC AVENUE	010-034	30,433.94
BROWN BROS INC		ATLANTIC AVENUE	010-035	104.09
BROWN BROS INC		112 ATLANTIC AVENUE	010-038	3,271.61
BROWN BROS INC		124 ATLANTIC AVENUE	010-040	3,050.59
BROWN BROS INC		130 ATLANTIC AVENUE	010-041	2,749.90
BROWN BROS INC		121 ATLANTIC AVENUE		1,710.34
BROWN BUDDY				25.70
BROWN ELIZABETH & TIMOTHY		45 HERON COVE ROAD	029-042-E	2,486.48
BROWN JOAN		118 ATLANTIC AVENUE	010-039	4,149.27
*BROWN JOAN		18 CAMPBELL STREET	016-049	2,423.77
BROWN KAY LIFE TENANT		HARBOR HEIGHTS ROAD	016-134	1,121.81
BROWN LAWRENCE & ROSEMARY		49 BAY STREET	016-081	2,670.23
BROWN LINWOOD L III	LISA A KLUMB TRUST	101 LINEKIN ROAD	003-005-009	10,498.45
BROWN LOUISE; MARIA MCGUIGGAN	CATHY & HEATHER MCDANIEL	11 LAKESIDE DRIVE	029-029	1,861.97
BROWN MICHELLE J		169 ATLANTIC AVENUE	010-009	1,526.58
BROWN RICHARD E & SANDRA		LOBSTER COVE ROAD	016-135	237.73
BROWN SANDRA L		117 LOBSTER COVE ROAD	021-025	5,220.96
BROWN TED		4 MCKOWN STREET		15.42
BROWN TIMOTHY		47 HERON COVE ROAD	029-042-D	908.50
BROWN TIMOTHY E		HERON COVE ROAD	029-042-B	314.83
BROWN TIMOTHY E		HERON COVE ROAD	029-042-C	235.16
BROWN WILLIAM G	KATHLEEN MORRELL-BROWN	59 OCEAN POINT ROAD #25	022-039-025	322.54

Owner	Second Owner	Location	Map Lot	Original
BROWN BARBARA E		133 ATLANTIC AVENUE #51B	010-032-051B	2,355.41
BRT PROPERTIES LLC		65 COMMERCIAL STREET	015-069	9,365.08
BRT PROPERTIES LLC		71 COMMERCIAL STREET	015-063	9,059.25
BRT PROPERTIES LLC		71 COMMERCIAL STREET		203.03
BRT PROPERTIES LLC		65 COMMERCIAL STREET		939.34
BRUEHL, JANET		160 WESTERN AVENUE UNIT 6B	014-020-006B	3,257.48
*BRUENING JUDY ANN		45 SCHOOL STREET	022-062	1,190.17
BRUNNER FAM TRUST AGREEMENT		41 ROADS END	010-023	7,630.33
BRYER STEPHEN E & ROBERTA J		231 LAKESIDE DRIVE	029-002-A	2,214.05
BRYER STEPHEN E & ROBERTA J		221 LAKESIDE DRIVE	029-002-C	2,252.61
BUA ROBERT		1 BY WAY		353.38
BUA ROBERT N & SARAH		47 LINEKIN ROAD	001-001	15,784.94
BUCHANAN JAN M & DAVID		44 BAY STREET	016-075	1,608.82
BUCKLEY HENRY T JR & DIANE D		73 BAY STREET	016-106	2,171.65
BUNCE BILL M & MARCIA K		33 MOUNTAIN VIEW ROAD	029-006-G	1,755.31
BURGESS ROBERT JR & BARBARA		23 BREAKWATER ROAD	005-012	13,208.52
BURGOYNE WALLACE C & DAWN		20 HARRIS POINT ROAD	017-002-A	4,352.30
BURLEY PHYLLIS NORTON ESTATE		ISLE OF SPRINGS	027-001-137	705.47
BURNHAM DOUGLAS		33 BARROWS ROAD	017-036	4,466.66
BURNHAM LISA A		95 LOBSTER COVE ROAD	016-137	3,801.03
BURNHAM LISA A		98 LOBSTER COVE ROAD	016-102	2,054.72
BURNHAM LISA A		14 SNOW ROAD	020-001	591.10
BURNS LAURA E		114 WESTERN AVENUE	014-013	3,200.94
BURT RICHARD & BARBARA		9 SCHOOL STREET	020-149	1,432.78
BUSH PORTER D	BUSH WESTERN AVE TRUST	124 WESTERN AVENUE	014-014	2,005.89
BUSSELL BERNI H		160 WESTERN AVENUE #10A	014-020-010A	3,262.62
BUTLER DAVID E		15 FULLERTON STREET	019-092	2,414.52
BUXTON CAROL D		61 MCKOWN POINT ROAD	008-007	7,450.43
BUXTON CAROL D		61 MCKOWN POINT ROAD		5.14
BV2BBH LLC		21 HOWARD STREET	019-001-A	2,211.49
BYRD KIMBERLEY L	BYRD TRUST, u/a MAY 1,2012	9 SHIPS POINT ROAD	014-005C	18,262.42
BYRNE JAMES L		128 LAKESIDE DRIVE	029-013-C	3,479.78
CABOOSE COTTAGE LLC		ROCK ROAD	009-017	146.49
CABOOSE COTTAGE LLC	C/O SCOTT GORDON	191 MCKOWN POINT ROAD	009-018	2,435.08
CAGLE NATHAN E JR & LINDA S		14 MADDOCKS ROAD	018-049-001B	2,251.32
CAGLE NATHAN E JR & LINDA S		12 MADDOCKS ROAD	018-049-001A	2,251.32
CAIN JOANNE P TRUSTEE		BAYVILLE	024-012-B	9.00
CAIN JOANNE P TRUSTEE		BAYVILLE	024-012-C	9.00
CALDWELL JANA		ATLANTIC AVENUE	010-011-A	981.74

Owner	Second Owner	Location	Map Lot	Original
CALDWELL JANA L		8 ROADS END	010-011	5,132.29
CALYPSO INC		50 COMMERCIAL STREET		25.70
CAMDEN NATIONAL BANK		185 TOWNSEND AVE		290.41
CAMP DENNIS M & KELLY		34 EASTERN AVENUE	022-044	2,365.69
CAMPBELL BELINDA L		137 LOBSTER COVE ROAD	021-022	880.23
CAMPBELL CREEK HOUSING PARTNERS PRESERVATION MNGMENT INC		1 ANDREA LANE	018-045-A	13,189.24
CAMPBELL CREEK HOUSING PARTNERS PRESERVATION MNGMENT INC		ANDREA LANE	018-045-D	10,804.28
CAMPBELL DAN				146.49
CAMPBELL DANIEL THOMAS & SYLVIA		41 KENNEY FIELD DRIVE	022-088	1,793.86
CAMPBELL JAMIE		24 HACKMATACK RD		41.12
CAMPBELL JASON L & TRICIA A		17 FULLERTON STREET	019-091	1,846.55
CAMPBELL JUNE		36 CAMPBELL STREET	020-029	1,644.80
CAMPBELL RONNIE & JAMIE		24 HACKMATACK ROAD	030-027-00	3,039.03
CAMPBELL THERESA & TREVOR		10 ATLANTIC AVENUE	020-045	2,115.11
CAMPBELL THOMAS C & BELINDA L		139 LOBSTER COVE ROAD	021-021	4,289.33
CAMPBELL WILLIAM R		52 MCKOWN STREET	015-080	2,755.04
CAMPBELL WILLIAM R & KELLY J		122 LAKESIDE DRIVE	029-013	4,121.00
CAMPBELL'S COVE INVEST CORP		12 MCKOWN STREET	015-102	6,854.19
CANE CLIFTON & ANNE		3 BY-WAY	015-003	2,904.10
CANE CLIFTON R & ANNE		3 BY WAY		88.67
CAPN FISH REAL ESTATE HOLDINGS		16 LAKEVIEW ROAD	018-052	2,130.53
CAPN FISH REAL ESTATE HOLDINGS		44 COMMERCIAL STREET	015-010	10,083.40
CAPORALE ERNEST J & MARY R		112 LAKEVIEW ROAD	026-016	2,729.34
CAPOZZI FAMILY LTD PARTNERSHIP		49 APPALACHEE ROAD	021-074	2,842.42
CAPTAIN DUNTON'S RENTAL		10 HIGH STREET	020-027	3,269.04
CARBONE LISA J		47 KENNEY FIELD DRIVE	022-086-A	2,554.58
CARBONE STEPHEN L III		15 GILEAD STREET	020-132	2,672.80
CARDTRONICS USA INC		223 TOWNSEND		6.43
CARLISLE JOANNE THORP		31 NAHANADA ROAD	011-007	1,606.25
CARMODY WILLIAM F III & TRINA		46 SCHOOL STREET	022-001	1,256.73
CARMOLLI PATRICIA P		7 BY-WAY	015-002	2,802.59
CAROLIN DENNIS A & TRACIE Y		30 HOWARD STREET	019-026	1,870.96
CARON WENDY J & THOMAS		19 TURKEY HILL DRIVE	030-006-B	3,310.16
CAROSIELLI SHERRY L		5 HILLCROFT ROAD	016-069	1,647.37
CAROUSEL MUSIC THEATRE LLC				282.70
CAROUSEL REALTY LLC		196 TOWNSEND AVENUE	026-037-D	5,917.43
CARPENTER E JANE		9 SECRET COVE LANE	018-029-A	1,494.46
CARR ROBIN & PAUL F		9 HILLCROFT ROAD	016-068	1,568.99
CARTER ARTHUR		26 WILLIAMS STREET		30.84

Owner	Second Owner	Location	Map Lot	Original
CARTER ARTHUR A		26 WILLIAMS STREET	018-041	1,407.08
CARTER DOUGLAS & REBECCA D		182 LOBSTER COVE ROAD	021-040	1,058.84
CARTER DOUGLAS & REBECCA D		62 WESTERN AVENUE	018-028	7,444.01
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026-007	226.16
CARTER DOUGLAS A		HIGHLAND PARK ROAD	023-026	516.57
CARTER DOUGLAS A		WALL POINT ROAD	017-024	113.08
CARTER DOUGLAS ANDREW		63 CREST AVENUE	010-074-A	1,792.58
CARTER MATTHEW		95 EASTERN AVENUE	023-021	1,462.33
CARTER MATTHEW		1 ECHO LAKE ROAD	031-013	3,555.60
CARTER VICTORIA		12 BRADLEY ROAD	031-013-B	1,549.71
CARTER VICTORIA A		12 BRADLEY ROAD		10.28
CARTWRIGHT ERIN		32 CREST AVENUE	016-147	9,726.17
CARVER DOLORES M		82 LOBSTER COVE ROAD	016-098	2,432.51
CARVER DOLORES M		37 SUMMIT ROAD	020-009	718.32
*CARVER ERNEST & VICKIE		18 LOGAN ROAD	018-048	1,412.47
CARY BARBARA		27 WEST STREET	019-109	1,818.28
CASE NANCY P		95 KENNEY FIELD DRIVE	023-025-A	2,049.58
CASEY ADAM PAUL & CINDY LOU		14 WILLIAMS STREET	018-038	1,833.70
CASEY DIANA		36 FULLERTON STREET	019-105	947.05
CATALINA MARKETING CORPORATION				15.42
CELLER DONALD H & ARLENE E		LOBSTER COVE ROAD	016-097-A	310.97
CELLER DONALD H & ARLENE E		4 WATERS EDGE TRAIL	016-085	2,747.33
CENTRAL MAINE POWER				335.39
CENTRAL MAINE POWER	C/O AVANGRID MANAGEMENT	163 TOWNSEND AVENUE	022-019	2,431.22
CENTRAL MAINE POWER	C/O AVANGRID MANAGEMENT		099-099	94,407.67
CHAMBERLIN DOREEN M	RICHARD R & JEDDA L MARTEL	39 EASTERN AVENUE	022-055	1,408.36
CHAMBERS ERIKA A & MICHAEL T		115 APPALACHEE ROAD	021-058	4,958.82
CHAMBERS MARCIA L		WEST HARBOR POND CONDO	014-039-014D	3,018.47
CHAPMAN REVOCABLE TRUST		12 PINKHAM COVE ROAD	005-006	14,494.80
CHAPMAN LAURA		65 TOWNSEND AVENUE		87.38
CHAPMAN LAURA W	ROBERT L WALLACE	MIDDLE ROAD	026-031	850.67
CHAPMAN LAURA W		65 TOWNSEND AVENUE	020-077	6,417.29
CHAPPELLE DONNA R		56 MONTGOMERY ROAD	030-001-A	2,413.23
CHARLES WICK REVOCABLE TRUST	CHARLES D WICK	49 BLOW HORN ROAD	007-002	1,755.31
CHASE CORDELIA V		27 BLOW HORN ROAD	007-004	1,594.69
CHASE PETER W		8 SHERMAN STREET	019-113	2,004.60
CHASE ROBERT C & JOAN S		116 LAKEVIEW ROAD	026-012	4,347.16
CHEN, JIE		43 COMMERCIAL STREET		37.27
CHEN, JIE		43 COMMERCIAL STREET	015-073	3,582.58



Owner	Second Owner	Location	Map Lot	Original
CHEN, JIE		41 COMMERCIAL STREET	015-074	4,395.98
CHENOWETH JEAN & STANLEY		28 SIMMONS DRIVE	022-039-013	385.50
CHIZINSKI JAN & BRENDA		51 LINEKIN ROAD	003-005-001	9,778.85
CHOWDER HOUSE INC		22 GRANARY WAY		57.83
CHRISTOPHER MICHAEL H & MARCIA L		15 HARBOR HEIGHTS ROAD	016-132	1,637.09
CHRISTOPHER RICHARD & NANCY C		422 LAKESIDE DRIVE	013-021	3,511.91
CHURCH OF OUR LADY QUEEN	OF PEACE	85 ATLANTIC AVENUE	016-022	5,486.95
CHURCH OF OUR LADY QUEEN	OF PEACE	ATLANTIC AVENUE	016-122-001	1,975.05
CHURCHILL THOMAS J	MONICA KANTOR-CHURCHIL	WESTERN AVENUE	018-027-A	231.30
CHURCHILL THOMAS J	MONICA KANTOR-CHURCHIL	22 OLD QUARRY LANE	018-031-B	4,813.61
CIANELLI SHELIA N; GILL REALTY LLC	PATRICIA J SAVERY DEVISEES	LAKEVIEW ROAD	018-067	1,196.34
CIANELLI SHELIA N; GILL REALTY LLC	PATRICIA J SAVERY DEVISEES	LAKEVIEW ROAD	026-020	1,089.68
CICCI2 LLC		28 UNION STREET	020-128	3,276.75
CIRUTI JOAN		70 BAY STREET	020-208-B	796.70
CIT BANK N.A.				584.68
CLADIS HARRISON & LISA H		16 BEAR END ROAD	013-007	11,798.87
CLADIS HARRISON & LISA H	SUSANNE G HAMBLEN	16 HODGDON COVE ROAD	013-014	2,914.38
CLAPP LINDA B & DAVID		LAKESIDE DRIVE	029-006-K	82.24
CLAPP LINDA B & DAVID		5 MOUNTAIN VIEW ROAD	029-006	3,216.36
CLARK ANDREW D & KATRINA		99 LAKESIDE DRIVE	029-018	1,231.03
CLARK ANDREW D & KATRINA		LAKESIDE DRIVE	029-019	420.20
CLARK GLENNA C & ROBERT H		36 WAWENOCK TRAIL	026-002	1,890.24
CLARK REALTY TRUST	ROBERT H & GLENNA C CLARK	28 WAWENOCK TRAIL	026-004	3,168.81
CLARK SARAH R & THOMAS E		58 WALL POINT ROAD	017-013	4,239.22
CLARK SARAH & THOMAS FAM TRST		15 CHIMES LANE	008-003-004	6,770.67
CLARKE LISA M	ALAN & KEVIN MILLER	64 OAK STREET	020-112	1,742.46
CLARKSON TOBY J DMD				352.09
CLAY ORMSBEE REVOCABLE TRUST	CLAY S ORMSBEE	15 SNOW ROAD	020-003	1,491.89
*CLOSSON DONNA L		9 WEEKS ROAD	016-103	1,957.31
CLOSSON DONNA LEE		LOBSTER COVE ROAD	016-136	206.89
CLOSSON JERRY WAYNE JR		21 CAMPBELL STREET	016-053	1,905.66
CLOSSON MARY E & JERRY WAYNE JR		23 CAMPBELL STREET	016-052	2,062.43
CMH INC		MIDDLE ROAD	029-039	687.48
COADY JOHN ALLEN		7 WARREN LANE	026-034	1,132.09
COADY JUDITH A		78 EASTERN AVENUE	022-048	1,094.82
COASTAL CAR WASH INC		TOWNSEND AVENUE		827.54
COASTAL MAINE POPCORN CO INC		15 TOWNSEND AVENUE		219.74
COATES MARK		10 PERKINS ROAD	019-054	2,662.52

Owner	Second Owner	Location	Map Lot	Original
COCA COLA COMPANY				21.85
COCA-COLA BEVERAGE NE INC		2 MCFARLAND POINT DRIVE #34	015-043-034	646.36
COCHRAN CAROLE C		21 VILLAGE COURT #7	019-042-A-007	2,725.49
COFFEY CATHERINE A & JOHN B		70 ATLANTIC AVENUE	016-121	3,926.96
COFFIN CLAUDIA				3,314.02
COINSTAR ASSET HOLDINGS LLC				39.84
COLA SHARYN A & DEREK A		4 HERON COVE ROAD	026-022-C	1,754.03
COLBURN SUZANNE F		56 WEST STREET UNIT C	019-038-C	1,220.75
COLBY BARBARA BLAKE		14 SIMMONS DRIVE	022-039-004	434.33
COLBY MARK		28 EASTERN AVENUE	022-030	1,148.79
COLBY RALPH HAYES		19 MADDOCKS ROAD	018-058	3,366.70
COLCORD DONALD W		26 LAKESIDE DRIVE	030-042	1,037.00
COLCORD LARRY E & MARY H		25 PINE STREET	020-203	1,933.93
COLEMAN MAINE NOMINEE TRUST	NANCY COLEMAN	14 ROBERTS CIRCLE	024-024	1,592.12
COLEMAN MARION T		54 WEST STREET	019-037	3,663.54
COLEMAN LYDIA T	JAMES C THOMPSON II	30 VILLAGE COURT #36	019-042-A-036	4,226.37
COLLINS BENTLEY & BRENDA K		20 LINEKIN ROAD #9B	001-017-A-009B	3,888.41
COLLINS CRAIG S	PAMELA A GARDINER	BLACKSTONE ROAD	024-026-D-001	154.20
COMEAU JAMES A & SALLY M		10 HACKMATAK ROAD	030-026	2,570.00
COMERFORD JEFFREY & DELIGHT		46 OAK STREET	019-134	2,252.61
CONLEY PAUL & CLAIRE		28 VILLAGE COURT #37	019-042-A-037	4,246.93
CONN ROBERT H JR & LISA A		34 POWDER HILL FARMS RD	025-014-B-004	10,209.33
CONNELL WALTER A & SUSAN		20 LUPINE LANE	029-011-A	2,039.30
*CONNELLY MARY P		56 KENNEY FIELD DRIVE	022-067	1,814.68
CONNELLY-LYELL MARGARET T		61 LAKEVIEW ROAD	018-071	1,727.04
CONNELLY-LYELL MARGARET T		WEST HARBOR POND CONDO	014-039-001	1,658.94
CONSOLIDATED COMM OF NORTH NE				39.84
CONZELMAN STEPHANIE G	FREDERICK MUNRO JR	14 KENNEY FIELD DRIVE	020-171	1,847.83
CONZELMAN STEPHANIE G	FREDERICK MUNRO JR	KENNEY FIELD DRIVE	020-171-A	619.37
COOK PETER R		64 APPALACHEE ROAD	021-045	3,334.58
COOK, CHRISTINA L		26 WARREN LANE	026-033-F	1,903.09
COOPER GEORGE JR		15 GREENLEAF LANE	015-067-B	2,147.24
COPE DAVID G & LAURIE		64 MCFARLAND POINT DR #18	015-043-018	5,168.27
COPELAND PAUL		117 OCEAN POINT ROAD	031-008-B	1,479.04
COPELAND SUSAN J		BAYVILLE	024-006	439.47
COPELAND SUSAN J		93 BAYVILLE ROAD	024-008	2,834.71
COPP BRUCE G & TRACY J		17 WEST STREET	019-123	2,269.31
CORBIN DAVID C & LEE		9 LEDGE ROAD	009-007	10,583.26

Owner	Second Owner	Location	Map Lot	Original
CORREA JILL M		28 LOBSTER COVE ROAD	016-126	1,845.26
CORREA JILL M & ROBERT S JR		27 HARBOR HEIGHTS ROAD	016-129	3,274.18
CORREA KRISTIN L.		OLD STONEWALL ROAD	006-002-S	266.00
CORREA KRISTIN L.		OLD STONEWALL ROAD	006-002-S-001	548.70
CORREA JENNIFER	ERIC LOWE	42 ATLANTIC AVENUE	016-042	2,806.44
CORREA ROBERT S JR		25 HARBOR HEIGHTS ROAD	016-130	2,225.62
CORSON CAMILLE		45 CROOKED PINE ROAD	011-045	3,876.85
COSELMAN CARRIE L		41 BAY STREET	016-083	1,368.53
COSSABOON WILLIAM H & JOAN M		29 BAYBERRY ROAD	011-009-H	986.88
COTTER THOMAS G & PATRICIA		26 ATLANTIC AVENUE	016-036	2,522.46
COTTON LORI & ANTHONY		220 ATLANTIC AVENUE	006-024	1,110.24
COURT EBEN D		17 BAY STREET	016-110	1,589.55
COURT STREET VENTURES INC		17 OCEAN POINT ROAD	022-020-A	4,362.58
COURT STREET VENTURES INC		19 OCEAN POINT ROAD		187.61
COVE LANDING ASSOCIATION	C/O JAMES YARDLEY	SPRUCE POINT	002-006	535.85
COVELL PEGGY		63 MCKOWN POINT ROAD	008-006	6,797.65
COVIELLO JOHN M JR & NANCY M		28 SCHOOL STREET	020-140	1,584.41
COWDERY MARTHA H		ROADS END	010-017	66.82
COWDERY MARTHA H		59 ROADS END	010-018	1,584.41
COX ROBIN		29 OAK STREET	019-143	2,420.94
COZY CONDO INC		56 WEST STREET UNIT D	019-038-D	1,047.28
CRAGIN CAROL E		8 PEAR STREET	020-121	1,470.04
CRAIG FAMILY REAL ESTATE TRUST		58 COMMERCIAL STREET	015-013	8,818.96
CRANDALL MARION G		37 LINEKIN ROAD	001-003	10,182.34
CRANE JAMES	SUSAN KIRBY	79 WESTERN AVENUE	014-042	2,066.28
CRANE JAMES K		28 GRANDVIEW AVENUE	002-011	14,303.34
CRESSEY LEIGHTON R & LUCILLE R		15 LOBSTER COVE ROAD	016-012	1,662.79
CREST TRUST; ELLEN HUNTER		31 CREST AVENUE	016-001	2,301.44
CROCKER ALLAN R	SCOTT & MARTHA MORACHE	30 TURKEY HILL DRIVE	030-006	2,787.17
CROCKER ALLAN R	BARBARA M CARBONE-CROCKER	21 TURKEY HILL DRIVE	030-006-A	620.66
CROMWELL RONALD ALFONS	BARBARA M CARBONE-CROCKER	8 WALL POINT ROAD	021-009	2,670.23
CROMWELL RONALD ALFONS	CROMWELL REVOCABLE TRUST	WALL POINT ROAD	021-010	711.89
CRONIN GEORGE W	CROMWELL REVOCABLE TRUST	223 BEATH ROAD	031-018	1,186.06
CROSS KERNAN M	CECIL H DAHL	65 SUMMIT ROAD	020-194	1,542.00
CROSS RALPH H & LOIS P	JANE BERKOWITZ	11 WEEKS ROAD	021-031	2,539.16
CROW POINT PARTNERS LLC		24 WEST STREET	019-016-A	2,947.79
CROWPOINT YOGA INC		24 WEST		105.37
CRUDEN WALTER K		199 LOBSTER COVE ROAD	021-015-B	4,880.43
CRUICKSHANK GORDON S		119 APPALACHEE ROAD	021-057	1,989.18

Owner	Second Owner	Location	Map Lot	Original
CSC SERVICE WORKS INC		2 SKY LEDGE LANE	031-029-2	16.71
CURITS ASHLEY E & XIAOWEI		OCEAN POINT ROAD - OFF	031-029-3	2,679.23
CURITS ASHLEY E & XIAOWEI		16 GREENLEAF LANE	015-064	237.73
CURRID MATTHEW & SARAH		10 COMMERCIAL STREET	015-005	2,996.62
CURTIS JEFFREY D		5 COMMERCIAL STREET	015-111	10,918.65
CURTIS JEFFREY D		24 PARK STREET	020-189	9,151.77
CURTIS JEFFREY D		20 ATLANTIC AVENUE	020-049	3,218.93
CURTIS OSBORN MARCUS IV		20 ATLANTIC AVENUE		2,573.86
CURTIS PAMELA		20 ATLANTIC AVENUE		39.84
CURTIS KAREN B		83 MIDDLE ROAD	026-032	1,477.75
CURULLA ANTHONY & CLAUDETTE	ANNELLE MARIE CURULLA	7 BRADLEY ROAD	031-026-E	1,930.07
CUSUMANO MICHAEL J SR		66 OAK STREET	020-113	2,256.46
CYGNUS MEADOWS LLC	C/O HARVEY OEST	30 WESTERN AVENUE	018-024	8,011.98
DALENA DAVID A		132 LAKESIDE DRIVE	029-012	2,896.39
DALTON WILLIAM E JR & LISA C		11 CROOKED PINE ROAD	011-055	5,247.94
DALTON WILLIAM E JR & LISA C		CROOKED PINE ROAD	011-030	52.69
D'AMELIO ANTHONY		31 FULLERTON STREET	019-080	1,755.31
D'AMELIO ANTHONY J		4 PAINE ROAD	019-081	487.02
D'AMELIO ANTHONY J		BARTER ROAD	019-074	173.48
DANA CONRAD B; CONRAD B II	GWEN A ZINCK	67 MCKOWN POINT ROAD	008-005	6,777.09
KRESS FAMILY LIVING TRUST	DANIEL & LAURA KRESS	99 LINEKIN ROAD	003-005-008	11,340.13
DANIELS PAUL		72 EASTERN AVENUE	022-039-019	472.88
DANNELS MARK D REVOCABLE TRUST		REED RD	018-039-001	1,401.94
DANNELS MARK	TABITHA CHESHER	26 LOGAN ROAD	018-049-004	1,727.04
DANNELS MARK	TABITHA CHESHER	LOGAN ROAD	018-049-005	1,403.22
DANNELS MARK	TABITHA CHESHER	LOGAN ROAD	018-049-003	1,806.71
DANNELS MARK	TABITHA CHESHER	42 WILLIAMS STREET	018-039	1,476.47
DANNELS MARK	TABITHA CHESHER	34 WILLIAMS STREET	018-039-ON	749.16
DARMSTADTER DAVID		42 SCHOOL STREET	020-142	1,457.19
DASC PROPERTY LLC		47 OAK STREET	020-098	1,968.62
DASC PROPERTY LLC		3 WEST STREET	019-097	1,959.63
DAVID W IVERSON REVOCABLE TRUST		131 APPALACHEE ROAD	024-002	3,082.72
DAVID W IVERSON REVOCABLE TRUST	DAVID WILLIAM IVERSON	APPALACHEE ROAD	024-002-A	2,124.11
DAVIDSON CHARLES B & JOSEPHINE	DAVIDSON TRUST	15 WEEKS ROAD	021-030	2,552.01
DAVIS MARJORIE A		OFF REED ROAD	026-025	340.53
DE FAZIO'S HOLDINGS INC		20 LINEKIN ROAD #8A	001-017-A-008A	4,127.42
DE GARMO SHERBURNE & BARBARA		OFF LAKESIDE DRIVE	029-032-B	2.57
DE JARNETT RODNEY V & ANNETTE		15 EATON ROAD	025-023-A	4,924.12
DEAD RIVER COMPANY		216 MIDDLE ROAD	029-035	1,890.24

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
DEAD RIVER COMPANY		OFF LAKESIDE DRIVE	029-024	1,729.61
DEAD RIVER COMPANY		216 MIDDLE ROAD		47.55
DECARLO SALVATORE & ADELAIDE		64 KENNEY FIELD DRIVE	022-069	1,847.83
DECOSTA MARY C		20 PAINE ROAD	019-087	867.38
DEEGLER VAN P & MARCIA E		160 WESTERN AVENUE #8C	014-020-008C	3,171.38
DEETJEN JOHN H SR & CAROLE		28 SEA STREET	015-052	1,638.38
DEGENHARD JULIA ANN	KAREN PRITCHARD	56 WEST STREET UNIT A	019-038-A	1,220.75
DEJARDINS DONNA M		JORDAN DRIVE	030-002-008	436.90
DEJARNETT RODNEY V & ANNETTE		2 LAKEVIEW ROAD	014-036	2,469.77
DEMELLO PATRICIA		11 SEA STREET	019-019	1,399.37
DENSLOW BRUCE K JR & JAN M		96 ATLANTIC AVENUE #4C	016-018-A-004C	2,627.83
DENTON JOHN G & GLORIA LYNN		26 PINE STREET	020-198-A	1,720.62
DEPAOLA SUSAN		11 GRANARY WAY	020-086	2,837.28
DEREZIN REVOCABLE LIVING TRUST	MICHAEL & LISA DEREZIN	45 JUNIPER POINT ROAD	004-022	11,422.37
DESISTO NANCY M & MICHAEL J		23 FULLERTON STREET	019-090	2,898.96
DEV RAAM MAHA		89 APPALACHEE ROAD	021-067	7,348.92
DEY SUSAN HALLOCK		133 ATLANTIC AVENUE #51A	010-032-051A	2,124.11
DICKSON DONALD H & LISA J		5 CREST AVENUE	016-007	2,458.21
DICKSON FAMILY LLC		TUMBLER ISLAND	005-036	10,145.08
DIGHTON WILLIAM E	KATHY S FRIZZELL	5 REED ROAD	026-026	578.25
DILLEY BRIAN G		156 MCKOWN POINT ROAD	009-004	8,800.97
DILLEY R JAMES		4 MASSACHUSETTS ROAD	004-050	8,966.73
DILTS FRANCES	C/O CHRIS DILTS	33 REED ROAD	026-022-A	2,275.74
DINNAR KENNETH L & JOYCE R		OFF UNION STREET	020-062	303.26
DINNAR KENNETH L & JOYCE R		49 UNION STREET	020-060	2,264.17
DIONNE STEVEN N	DIONNE RESIDENCE TRUST	261 ATLANTIC AVENUE	005-002	4,380.57
DIRUBBO NANCY E REVOCABLE TRUST	NANCY DIRUBBO	133 ATLANTIC AVENUE #72B	010-032-072B	2,973.49
DISH NETWORK LLC		52 MCFARLAND POINT DR #25	015-043-026	194.04
DIXON WILLIAM P		ROCKTIDE		4,766.07
DMX LLC		48 WESTERN AVENUE	018-026	1.29
DOBENS JAMES M & MARIE A		WEST HARBOR POND CONDO	014-039-016B	4,829.03
DOBSON BETTY J		76 APPALACHEE ROAD	021-045-A	3,132.83
DOLAN DENNIS F & EMILY C		175 COMMERCIAL STREET	015-041	4,746.79
DOLLOFF ANN ELIZABETH		COMMERCIAL STREET	015-042	2,549.44
DOLLOFF ANN ELIZABETH		OLD STONEWALL ROAD	006-002-M-003	124.65
DOMBERT DAVID G ESTATE	C/O LINDSEY DOMBERT	17 GREENLEAF LANE	015-067	548.70
DOMENECH-CIFUENTES CINDY	SUSAN A & HONDO PERDOMO	30 CAMPBELL STREET	020-028-A	2,040.58
*DONAHUE SALLY M & THOMAS				1,480.58



# TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
DONATELLI JAMES S & LAUREL S		9 PERKINS ROAD	019-056	2,599.55
DOOLEY ANNE T		4 LEDGE ROAD	009-003	2,874.55
DORAN GEORGE R & SARALYN B		39 UNION STREET	020-065-003	2,402.95
DORAY NICOLE L		24 HIGHLAND PARK ROAD	023-026-005	1,802.86
DOW GEOFFREY L & LINDA L		91 KENNEY FIELD DRIVE	022-076	1,692.35
DOWLING THEODORE		30 SIMMONS DRIVE #12	022-039-012	521.71
DOWNEAST CANDIES INC		7 BY WAY		101.52
DOYLE JOSEPH D	JOSEPH D DOYLE LIVING TRUST	61 ATLANTIC AVENUE	016-025	7,532.67
DREYER'S GRAND ICE CREAM				1.29
DRISKO-JOHNSON MARGARET		3 PARK STREET	020-040	1,779.73
*DRUCE JOHN DIX JR	DRUCE LIVING TRUST 11/21/94	54 GRANDVIEW AVENUE	002-004	14,358.59
DRUCKER MARGARET L		SPRUCE POINT HILL ROAD	006-002-D	303.26
DRUMMOND MICHAEL W		67 PARK STREET	020-193	1,377.52
DRUMMOND MICHAEL W		PARK STREET	021-038	696.47
DRUMMOND GENTNER F & WENDY		32 HODGDON COVE ROAD	013-017	23,282.92
DUBOIS JEAN & MARYBETH		67 LINEKIN ROAD	003-005-003	12,488.92
DUFFY JAMES G & MARY ELIZABETH		144 SAMOSET ROAD	025-025	9,637.50
DUMPHY JESSICA	MARK MANFREDI	14 PARK STREET	020-168	2,203.78
DUNBAR LONDA L		32 BAYVILLE ROAD	031-038	1,308.13
DUNCAN WILLIAM & LIZBETH	DUNCAN MANAGEMENT TRUST	119 BAYVILLE ROAD	024-032	4,421.69
DUNCAN TAMARA L		42 HOWARD STREET	019-030	4,992.23
DUNSFORD JONATHAN H		21 TOWNSEND LEDGE DRIVE	008-009	7,874.48
DUNTON ELIZABETH A		37 LAKEVIEW ROAD	018-077	1,530.44
DUPNIK DEBORAH		15 PINE STREET	020-204	1,309.42
DURFEE LAWRENCE W		165 ATLANTIC AVENUE	010-010	2,067.57
EAMES ANNE		264 TOWNSEND AVENUE		30.84
EAMES ANNE C & COOK N		264 TOWNSEND AVENUE	030-015	1,610.11
EAMES STANLEY		43 MCFARLAND POINT DR #10	015-043-010	4,231.51
EARLE C BREWSTER & GENEVIEVE	SEA STREET REALTY TRUST	32 SEA STREET	015-053	1,418.64
EARLE STEPHEN B		29 PENNINGTON LANE	029-034-F	1,070.41
EASTWOOD DAVID B & JUDITH M		9 BREAKWATER ROAD	005-013	13,371.71
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-014	84.81
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-009	33.41
EASTWOOD JUDITH M		7 FACTORY COVE ROAD	005-029	4,453.81
EATON DEBORAH W	HEATHER W MALONE	163 CREST AVENUE	006-003-A	1,549.71
EATZ JACQUELINE T		HARBORVIEW CONDOMINIUMS	020-063-001	947.05
EDGEWATER PLUS INC		48 LAKEVIEW ROAD	018-061	14,822.48
EDWARDS PETER B & CAROLINE C		16 POOLER ROAD	004-062	14,217.24

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
EDWARDS SHARON; MELISSA MARCOS	SARAH LOUISE TURPIN	75 SUNSET ROAD	006-027-002	2,194.78
EDWARDS BEVERLY A		43 LINEKIN ROAD	001-002	12,343.71
EGG PROPERTIES LLC		14 COMMERCIAL STREET	015-006	8,953.88
EGG PROPERTIES LLC		39 COMMERCIAL STREET	015-075	3,374.41
EIFLER DAVID M JR	RACHEL MORELLO-FROSCH	BLOW HORN ROAD	007-008-R	560.26
EIFLER DAVID M JR	RACHEL MORELLO-FROSCH	54 MCKOWN STREET	015-067-C	3,382.12
EISELE ROBERT M		11 MCCOBB ROAD	026-035	2,704.93
EKELUND JENNIFER LYNN RILEY	J L R EKELUND REV TRST	40 JUNIPER POINT ROAD	004-019	5,826.19
ELAVON				43.69
ELIZARKOV LARISSA & ANDREI		42 LAKEVIEW ROAD	018-060	2,067.57
ELLIOTT RICHARD W & LYDIA		37 MCKOWN STREET	015-090	3,988.64
ELLIOTT RICHARD W ESQ		37 MCKOWN STREET		28.27
EMERY DAVID R & GLENDA J		LINEKIN ROAD	003-005-010	1,667.93
EMERY DAVID R & GLENDA J		66 LINEKIN ROAD	003-005-011	6,336.34
EMS OAK GROVE LLC		160 WESTERN AVENUE #9B	014-020-009B	3,319.16
ENDICOTT JEFFREY & PAULA		32 WILLIAMS STREET	018-042	1,491.89
ENDICOTT SUSAN		25 WEST STREET	019-110	2,102.26
ENDRES ANDREW R & JULIE ANNE		197 LOBSTER COVE ROAD	021-015-A	1,679.50
ENGERT BRUCE C & MARY ELLEN		58 ROADS END	010-008-A	4,496.22
EQUITY TRUST CO CUSTODIAN	FBO JOHN GRAY IRA	9 GILEAD STREET	020-133	2,334.85
ERICKSON GEORGE E & CYNTHIA B		15 BARTER ROAD	019-077	824.97
ERICKSON GEORGE E & CYNTHIA B		252 SAMOSET ROAD	028-010	4,205.81
ERWIN MICHAEL A & KATHERINE M		28 MONTGOMERY ROAD	022-034	1,347.97
ESCOBAR EDWARD SR & ESPERANZA		15 LAKEVIEW ROAD	018-082	1,718.05
ESTERBERG ROB, ROBIN & MELODIE	KRISTIN & DONALD OSTERBORG	ISLE OF SPRINGS	027-001-234	801.84
EVANOFSKI CONSTANTINE & MARY		16 MILL COVE CREST	019-048	1,653.80
EVANS WILLIAM J & ELIZABETH A	EVANS IRREVOCABLE TRUST	66 GRANDVIEW AVENUE	002-003	12,201.08
EVANS WILLIAM JOHN JR	PATRICIA ELLIN LAVELLE EVANS	ATLANTIC AVENUE	005-008	934.20
EVANS WILLIAM JOHN JR	PATRICIA ELLIN LAVELLE EVANS	36 OAK STREET	019-130	2,677.94
EVENTIDE EPICUREAN SPECIALTIES				163.20
EWING ROBERT		50 SUNSET ROAD	010-058	1,350.54
FACKLER III GEORGE H		23 BARROWS ROAD	017-039	6,809.22
FACTORY COVE DOCK ASSOCIATION		FACTORY COVE ROAD	005-021	480.59
FAIRPOINT COMMUNICATIONS INC		8 EASTERN AVENUE	022-026	3,812.60
FAIRBROTHER MARCUS & MARGARET		40 WAWENOCK TRAIL	026-001	2,189.64
FAIRFIELD FRANCES B & HAROLD		LOBSTER COVE ROAD	021-007	183.76
FAIRFIELD FRANCES B & HAROLD		204 LOBSTER COVE ROAD	021-008	1,691.06

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
FAIRHAVEN DOCK TRUST	BILL HAMBLIN/ KENT LAWRENCE HODGDON COVE ROAD		013-018-A	648.93
FAIRPOINT COMMUNICATIONS INC				39.84
FALLON PATRICIA G		61 EASTERN AVENUE	022-051	2,036.73
*FALLON PATRICIA G & HARLIN		63 EASTERN AVENUE	022-051-B	2,229.73
FAMILY DOLLAR STORES				413.77
FANSLAU ERNEST & ELIZABETH		77 CREST AVENUE	010-074	1,575.41
FARM 23		102 OCEAN POINT ROAD		82.24
FARNHAM CINDY L		209 ATLANTIC AVENUE	005-032	1,137.23
FARNHAM FREDERICK L		193 LOBSTER COVE ROAD	021-016	1,489.32
FARNHAM GARY		48 SCHOOL STREET	022-003	773.57
FARNHAM GARY W & MICHELLE L		39 MIDDLE ROAD	026-041	1,588.26
FARNHAM HELEN M		194 LOBSTER COVE ROAD	021-006	1,685.92
FARNHAM HELEN M		APPALACHEE ROAD	021-007-A	118.22
FARNHAM HELEN M		APPALACHEE ROAD	021-002	125.93
FARNHAM JONATHAN A		BRADLEY ROAD	031-026-B	287.84
FARNHAM JONATHAN M & CHARITY		30 LAKESIDE DRIVE	030-043	1,575.41
FARRELL RICHARD K & BINJIE		91 BAY STREET	020-201	1,269.58
FARRIN CLIVE D LIFE TENANT		86 ATLANTIC AVENUE	016-015	2,134.39
FARRIN JONATHAN M		355 TOWNSEND AVENUE	030-036	23.13
FASSETT FRANK C & MICHELLE		LAKESIDE DRIVE	029-021-E	253.15
FASSETT FRANK C & MICHELLE		111 LAKESIDE DRIVE	029-014	420.20
#FASSETT FRANK C & MICHELLE	TREE GROWTH	OFF LAKESIDE DRIVE	029-015	89.95
FASSETT MICHELLE L		MADISON ROAD (1/2 BOOTHBAY)	029-021-B	2,640.68
FAY PAUL E & VIRGINIA K	FAY LIVING TRUST	43 MCFARLAND POINT DRIVE #11	015-043-011	4,254.64
FEDERAL DISTRIBUTORS				7.71
FELDMANN STEVEN M	MARIE FELDMANNOVA	169 LAKESIDE DRIVE	029-006-A	2,501.90
FERRELL DOROTHY RUTH	SUSAN LEE REYNOLDS	190 ATLANTIC AVENUE	010-093	3,123.84
FERRELL ROGER & CAROLINE		64 REED ROAD	018-046	1,133.37
FERRIS MICHAEL R		93 LAKEVIEW ROAD	018-068-A	1,134.66
FERRIS MUSIC SERVICE INC				19.28
FIEDLER ROBIN		438 LAKESIDE DRIVE	013-023	1,895.38
FIGINI JOSEPH C	JASON DENBY	47 CROOKED PINE ROAD	011-042	6,146.16
FINELLI ANTON J	MARGARET A SAWYER	16 EATON ROAD	025-020	10,833.84
FINNIGAN PAMELA	MICHAEL COURT MCCARTHY	64 UNION STREET	020-164	1,829.84
FIORE JILL K		CREST AVENUE	010-084	346.95
FIRST DATA MERCHANT SVCS				17.99
FIRST FEDERAL SAVINGS & LOAN	ASSOCIATION OF BATH	41 TOWNSEND AVENUE	020-081	6,015.09
FIRST FEDERAL SAVINGS & LOAN				433.05

Owner	Second Owner	Location	Map Lot	Original
FIRST N A (THE)		79 OAK STREET		643.79
FIRST NATIONAL BANK	OF DAMARISCOTTA	79 OAK STREET	022-008	7,058.51
FIRST UNITED METHODIST CHURCH	PARSONAGE	79 TOWNSEND AVENUE	020-074-ON	979.17
FISCHER JANET A		6 BAYBERRY ROAD	011-014	1,362.10
FISCHER JANET A		8 BAYBERRY ROAD	011-017	1,220.75
FISCHER JANET A		OFF BAYBERRY ROAD	011-019	137.50
FISHER CATHY E		132 LOBSTER COVE RD	021-037	2,735.77
FLAGSHIP MOTOR INN LLC		204 TOWNSEND AVENUE		59.11
*FLANAGAN DAVID J		38 SUMMIT ROAD	020-015	2,555.87
FLANAGAN DAVID J		63 HIGH LEDGE LANE	030-031-005	119.51
FLANAGAN DONALD E & WAHLEAH	KEVIN & MAUREEN FLANAGAN	12 PINE STREET	020-197	1,008.73
FLANAGAN DONALD E & WAHLEAH	KEVIN & MAUREEN FLANAGAN	PINE STREET	020-196	125.93
FLASH STEPHEN B & ELENA S		24 FACTORY COVE ROAD	005-022	10,585.83
FLOWER CHRISTOPHER & JANE S		180 COMMERCIAL STREET	015-032	15,061.49
*FOGG NORMAN F		29 WILLIAMS STREET	018-003	762.26
FONTAINE ROBERT & JUDITH		52 BAY STREET	016-077	1,625.53
FORD ANNE K		39 BACK NARROWS ROAD	031-014	1,259.30
FORLIVESI CARLA		40 ATLANTIC AVENUE	016-041	3,301.17
FOSS SUSAN D		39 MONTGOMERY ROAD	022-036	1,276.01
FOSSETT CHESTER F	FOSSETT REV LIVING TRUST	ATLANTIC AVENUE	020-057	5,120.73
FOSTER DAVID & LINDA		141 LOBSTER COVE ROAD	021-020-A	6,954.42
FOSTER DAVID A SR & LINDA B		18 OLD STONEWALL ROAD	006-A-005	551.27
FOSTER DAVID A SR & LINDA B		35 SCHOOL STREET	020-144-B	1,914.65
FOX MARGARET A		47 LAKEVIEW ROAD	018-074	2,050.86
FRANCIS STEPHEN W & LAURA H		96 ATLANTIC AVENUE #3D	016-018-A-003D	2,584.14
FRANKE JAMES & JENNIFER		61 LINEKIN ROAD	003-005-002	16,900.32
FRANKO-FRYNCKO LIVING TRUST		34 UNION STREET	020-134	6,085.76
FRANKO-FRYNCKO LIVING TRUST		38 UNION STREET	020-135	1,666.65
FRANZ CHARLENE L		294 SAMOSET ROAD	028-006	1,196.34
FRASER STEPHEN J & SHEILALEE A		34 SCHOOL STREET	020-141-A	639.93
FRAZEL HUGH S III & ANABELLE		17 BLOW HORN ROAD	007-004-A	2,260.32
FRAZER JAMES A & PATRICIA		78 LAKEVIEW ROAD	018-064	2,752.47
FRED'S COFFEE				14.14
FREEMAN BARBARA H	FREEMAN REVOCABLE TRUST	11 EAMES ROAD	015-027	8,029.97
FREEMAN PAUL G		83 KENNEY FIELD DRIVE	022-078	1,868.39
FREITAG CYNTHIA R		104 APPALACHEE ROAD	021-051	1,356.96
FREUDIGMANN RUSSELL E & LINDA		69 BAY STREET	016-107	1,461.05
FRIANT HOWARD L JR	DENISE J DEMASI	10 SUNSET ROAD	010-051	1,652.51

Owner	Second Owner	Location	Map Lot	Original
FRIANT GEORGE D	STACEY A MILLER FRIANT	38 HOWARD STREET	019-028	2,922.09
FRITZ F CARL		160 WESTERN AVENUE #11B	014-020-011B	3,108.42
FRITZ FAMILY LOBSTER COVE LLC		54 LOBSTER COVE ROAD	016-096	2,653.53
FRITZY ENTERPRISES LLC.		93 TOWNSEND AVENUE	020-072	4,386.99
FRIZZELL COREY A		29 BRADLEY ROAD	031-023	375.22
FRIZZELL SARA E		169 KENNEY FIELD DRIVE	022-081	258.29
FRIZZELL SARA E		69 KENNEY FIELD DRIVE	022-082	1,883.81
FULLER LEONARD		59 CREST AVENUE	010-076-ON	242.87
FULLER LEONARD H & CYNTHIA J		57 CREST AVENUE	010-077	1,295.28
FULLER LEONARD H & CYNTHIA J		CREST AVENUE	010-076	537.13
FULLER LEONARD H & CYNTHIA J		CREST AVENUE	010-075	107.94
FULLER ALEXANDER S		9 MASSACHUSETTS ROAD	004-048	5,258.22
FULLERTON FOUR LLC		18 FULLERTON STREET	019-102	2,125.39
FURASH STANLEY & MARY		41 SUMMIT ROAD	020-009-A	2,035.44
G. LEE PROPERTIES LLC		17 PARK STREET	020-037	1,630.67
G4S RETAIL SOLUTIONS USA INC		CIRCLE K		48.83
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-002-D	882.80
GAECKLEIN DAVID A & NANCY H		189 LAKESIDE DRIVE	029-002-B	3,242.06
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-003-A	179.90
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-003	224.88
GAGNE BARBARA M	STEPHEN E BRYER	10 JUNIPER POINT ROAD	004-006	1,506.02
GAGNE DAVID A & CHRISTINE M		38 FULLERTON STREET	019-106	1,001.02
GAGNE LINDA M		59 MCFARLAND POINT ROAD	015-043-013	4,371.57
GAGNE MICHAEL		9 REED ROAD	026-024	998.45
GAGNON DAN & SUE		59 OCEAN POINT ROAD #26	022-039-026	582.11
GARDNER PETER N & JANE H		36 WEST STREET	019-033	1,566.42
GARRETT SUSAN M; GARRETT TRUST	ANDREW R MAXFIELD	70 LAKESIDE DRIVE	029-013-A	1,711.62
GARRITY KEVIN S & PAUL GERARD JR	SEAN RICHARDS GARRITY	TOWNSEND AVENUE	030-035	898.22
GARRITY SEAN R & DENISE M		186 COMMERCIAL STREET	015-033	6,495.68
GARVIN DAVID T		LINEKIN ROAD	003-005-013	1,633.24
GASBARRONE LESLEY	SIGNE KLINGER	156 TOWNSEND AVENUE	022-013	1,888.95
GATES SANDRA L		13 WEST HARBOR POND RD #13B	014-039-013B	2,999.19
GAY THEODORE R & DORA A		183 CREST AVENUE	006-002-C	1,300.42
GAYS RICHARD F & SUSAN H		BAYBERRY ROAD ACCESS	011-007-K	702.90
GEDDRY CYNTHIA A		43 MCFARLAND POINT DRIVE #7	015-043-007	3,953.95
*GELARDEN ROBERT J & SUSAN S		36 BRADLEY ROAD	031-015	3,189.63
GENTRY GINA L		84 EASTERN AVENUE	022-048-A	2,023.88
GEORGE WILLIAM M & ANNE M		133 ATLANTIC AVENUE #41T	010-032-041T	2,048.29



Owner	Second Owner	Location	Map Lot	Original
GERHARDT CHARLES & LESLIE	THE GERHARDT TRUST	2 MCFARLAND POINT DRIVE #35	015-043-035	2,824.43
GERMAIN SARA W & EDWARD B		ISLE OF SPRINGS	027-001-031	905.93
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	HARBOR HEIGHTS ROAD	016-131	945.76
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	16 HARBOR HEIGHTS ROAD	016-092	1,028.00
GETCHELL BROS INC				20.56
GIBBONS FAMILY TRUST	JAMES F & MARY LYNN GIBBINS	39 JUNIPER POINT ROAD	004-023	3,018.47
GIBBONS SHEILA E		133 ATLANTIC AVENUE #21B	010-032-021B	2,522.46
GIGUERE LISA JEANNE	GIGUERE FAMILY TRUST	74 CREST AVENUE	011-009-Q	1,121.81
GIGUERE RONALD C & JULIE A		96 ATLANTIC AVENUE #2A	016-018-A-002A	2,339.99
GILBERT WAYNE			022-039-002	463.89
GILBERT WAYNE & MICHAEL		16 SIMMONS DRIVE	022-039-005	705.47
GILCHRIST FAMILY 2017 TRUST	DEB & BARRETT GILCHRIST	56 VIRGINIA STREET	024-053	6,559.93
GILCHRIST FAMILY 2017 TRUST	DEB & BARRETT GILCHRIST	5 BRIGGS LANE	024-039	2,025.16
GILES ELBRIDGE		HERON COVE ROAD	029-042	440.76
GILES ELBRIDGE		OFF LAKEVIEW ROAD		479.31
GILES ELBRIDGE A		OFF MADDOCKS ROAD	018-056	152.92
GILES ELBRIDGE & JUNE		MADDOCKS ROAD	018-057-B	152.92
GILES ELBRIDGE A & JUNE		HERON COVE ROAD	026-022	673.34
GILES ELBRIDGE A & JUNE		38 LAKEVIEW ROAD	018-055	1,783.58
GILES ELBRIDGE A & JUNE		39 LAKEVIEW ROAD	018-076	666.92
GILES JUNE P		LOGAN ROAD	018-049-002	704.18
*GILES SARAH E & CRAIG L		6 CAMPBELL STREET	016-047	1,325.09
GILKEY LANGDON & AMOS	S.WEBER-GILKEY, F. PAGINI	60 MASSACHUSETTS ROAD	004-039	10,935.35
GILL ROBERT E & KATHLEEN		16 LOBSTER COVE ROAD	016-123	3,216.36
GILL STEPHEN H & CHERYL L		125 CREST AVENUE	006-016	1,387.80
GILL STEPHEN H & CHERYL L		CREST AVENUE	006-011	283.99
GILL STEPHEN H & CHERYL L		OFF SUNSET ROAD	006-015	228.73
GILLETTE DENNIS		133 ATLANTIC AVENUE #52A	010-032-052A	2,657.38
GILLIES JOHN & PATRICIA W		10 SUNNY LANE ROAD	004-054A	5,817.20
GIMBELS OF MAINE INC		16 COMMERCIAL STREET		46.26
GIMBELS OF MAINE INC		39 COMMERCIAL STREET		19.28
GIMBELS OF MAINE INC		14 COMMERCIAL STREET		47.55
GINN HERBERT E	C/O GINN REAL ESTATE	OFF WEST STREET	019-042-B	950.90
GIOVANGELO STEVEN		42 WEST STREET	019-034	1,913.37
GLASER WAYNE R & LOIS A		18 ARTHUR DRIVE	029-013-F	2,345.13
GLASRUD THOMAS T & LAURIE A		BARROWS ROAD	017-041	1,292.71
GLASRUD THOMAS T & LAURIE A		12 BARROWS ROAD	017-025	3,410.39
GLASS FRANCOISE		37 KENNEY FIELD DRIVE	020-181	1,418.64

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
GLASS FRANCOISE		OFF KENNEY FIELD DRIVE	020-183	100.23
GLEASON FINE ART INC		31 TOWNSEND AVENUE		34.70
GLEASON MARTHA W & DENNIS J		31 TOWNSEND AVENUE	020-088	7,774.25
GLEN GARRY OF BAYVILLE LLC		10 GLENSIDE ROAD	024-044	9,016.84
GLINES RANDALL & MISTY		44 MOFFAT LANE	025-017-007	2,632.97
GOLD/SMITH GALLERY INC		8 MCKOWN STREET	015-100	2,043.15
GOLDEN MICHAEL & PATRICIA K		17 WALL POINT ROAD	021-011	1,426.35
GOLDENBERG WILLIAM J		11 SHERMAN STREET	019-118	1,783.58
GOLDSMITH BILLIE HOWARD		3 PEAR STREET	020-126	2,638.11
GOLDSMITH ELIZABETH F		21 BAYBERRY ROAD	011-009-M	1,111.53
GOMES JOAQUIM & HELGA		119 LAKESIDE DRIVE	029-011-B	2,731.91
GOMEZ KARI		ISLE OF SPRINGS	027-001-190	877.66
GONZALES CAROLE M		56 CREST AVENUE	011-010	1,148.79
GONZALES CAROLE M		CREST AVENUE	011-011	172.19
GONZALES G KENT & CAROLE M		CREST AVENUE	011-010-A	1,499.60
GONZALES G KENT & CAROLE M		CREST AVENUE	011-013	113.08
GOODNOW JUDITH V			023-002-001	3,407.82
GORDON ABIGAIL E		12 GRANARY WAY UNIT #2	020-083-002	4,443.53
GORDON DEBORAH J	GLENN E EWING	267 WESTERN AVENUE	008-002	10,557.56
*GORMAN RUTH ANNE		10 FULLERTON STREET	019-099	2,562.55
GORTON EUGENE E & DEBORAH G		20 LINEKIN ROAD #8B	001-017-A-008B	3,795.89
GOSSELIN MARK A & JENNIFER		5 TOWNSEND LEDGE DRIVE	008-009-B	3,184.23
GOSSELIN RICHARD R		3 HARBOR ISLAND	015-118-001	3,847.29
GRANDVIEW LANDING LLC		5 GRANDVIEW AVENUE	002-014	12,717.65
GRANGER NORTHERN INC		OFF FULLERTON STREET	026-038	3.86
GRANGER NORTHERN INC		OFF BARTER ROAD	026-038-C	381.65
GRANGER NORTHERN INC		PAINE ROAD	026-038-D	379.08
GRANT ANNE MCMANUS		OFF WEEKS ROAD	021-028	75.82
GRANT CHRISTOPHER E & SHARON L		OFF CROOKED PINE ROAD	011-043	257.00
GRANT CHRISTOPHER E & SHARON L		53 CROOKED PINE ROAD	011-041	3,864.00
GRANT MARIANNE BERRIGAN	REVOCABLE LIV TRUST	53 BRIDGE STREET	020-085-A	2,870.69
GRANT MARIANNE BERRIGAN		30 ATLANTIC AVENUE	016-038	3,870.42
GRANT RICHARD A & SHARON A		17 MIDDLE ROAD	018-018-B	1,428.92
GRANT SCOTT G	ANNE E MCMANUS	9 GRANTS WAY	021-029	1,567.70
*GRAVES DEBORAH L & DAREN L		11 BAY STREET	016-112	1,701.60
GRAY BLAIR MCGREGOR & KRISTEN C		12 LOGAN ROAD	018-047	1,969.91
GRAY DAVID H & DOROTHY A	GRAY REVOCABLE TRUST	23 HAHN COVE RD	009-024	15,043.50
GRAY JENNIFER & TERENCE K	ME. QUAL. PERS. RES.TRUST	26 APPALACHEE ROAD	021-042	2,582.85

Owner	Second Owner	Location	Map Lot	Original
GRAYHAWK LEASING LLC		94 ATLANTIC AVENUE	016-017	439.47
GREAT HILL LLC				2,865.55
GREATAMERICA FINANCIAL SVC CO				239.01
GREENE ROBERT A	ELLEN GREENE TRUST	114 APPALACHEE ROAD	021-054	1,108.96
GREENLEAF ALBERT L		34 HOWARD STREET		25.70
GREENLEAF ALBERT L & CLEO R		34 HOWARD STREET	019-027	2,065.00
GREENLEAF ALBERT L & CLEO R		8 WEST STREET	019-011	2,483.91
GREENLEAF EILEEN B		15 PATTON LANE	029-041-001	1,522.73
GREENLEAF NICHOLAS A & BRIDY		63 KENNEY FIELD DRIVE	022-083	2,902.82
GRIFFIN CARL R III & DENISE		59 ATLANTIC AVENUE	016-026	5,438.12
GRIFFIN CARL R III ESQ		59 ATLANTIC AVENUE		168.34
GRIFFIN DENISE C		195 ATLANTIC AVENUE	005-033-B1	15,668.01
GRIFFIN DONALD G & JANE A		116 GRANDVIEW AVENUE	001-011	18,816.26
GRIFFIN JANE 2006 REV TRUST	JANE A GRIFFIN	110 GRANDVIEW AVENUE	001-012	7,693.30
GRIFFIN JENNIFER Z	J. GRIFFIN LIVING TRUST	25 LOBSTER COVE ROAD	016-009	3,783.04
GRIFFIN JENNIFER Z	J. GRIFFIN LIVING TRUST	104 ATLANTIC AVENUE	010-037	3,089.14
GRIFFIN KAREN U & WILLIAM R		88 CREST AVENUE	011-009-D	688.76
GRIFFITHS VICTORIA A		47 BIRCH ROAD	007-007-E	2,747.33
GRIMMEL FAMILY TRUST	MARK & KIMBERLY GRIMMEL	20 FACTORY COVE ROAD	005-020	11,350.41
GRINDALL HARRY S III		107 WESTERN AVENUE	014-034	1,912.08
GRINNELL BARRY G & LORI		192 MIDDLE ROAD	029-036-A	2,283.45
GROTON NEAL F & SUSAN		137 SAMOSET ROAD	025-018-002A1	3,442.52
GROTON NEAL F & SUSAN		133 SAMOSET RD	025-018-002A2	521.71
GROVER MERRITT B & PATRICIA A		2 MONTGOMERY ROAD	022-031	1,984.04
GROVER ROBERT F		47 TOWNSEND AVENUE	020-080	4,651.70
GROVER'S HARDWARE INC		47 TOWNSEND AVENUE		501.15
GRUENER WILLIAM & NICIA N		144 ATLANTIC AVENUE	010-045	3,650.69
GUADIZ PATRICK H & JENNIFER A		8 MCFARLAND POINT DRIVE #33	015-043-033	2,976.06
GUDROE DARRELL & SARAH		32 KENNEY FIELD DRIVE	020-177	2,544.30
GUDROE SARAH K		206 TOWNSEND AVE		65.54
GUDROE SARAH K		206 TOWNSEND AVENUE	026-37E-00N	205.60
GUERIN KARIN E		21 OLD QUARRY LANE	018-031-A	1,951.92
GUZZO DAWN K & GARY		23 WEST STREET	019-111	2,246.18
GUZZO LEE A & BARBARA		28 HARRIS POINT PLACE	017-003	10,999.60
GUZZO LEE A & BARBARA		30 HARRIS POINT ROAD	017-003-A	2,215.34
*HAGGETT CHARLES E III & MARTHA		134 LAKEVIEW ROAD	026-011	2,161.63
HAGGETT MARTHA A		23 LAKEVIEW ROAD	018-081	1,335.12
HAHN MICHELLE J		82 BACK NARROWS ROAD	031-021	11.57

Owner	Second Owner	Location	Map Lot	Original
HAHNEL JUDITH M		CORNER OF PARK & CAMPBELL	020-035	479.31
HAINES GERALD C & RITA M		40 LOBSTER COVE ROAD	016-092-A	1,545.86
*HALE CYNTHIA E		44 UNION STREET	020-151	3,910.51
HALE STEPHANIE J		8 ABENAKI ROAD	021-039-F	2,708.78
HALLINAN DENNIS		ATLANTIC AVENUE (REAR)	005-015	52.69
*HALLINAN DENNIS & MARY		239 ATLANTIC AVENUE	005-016	3,061.13
HALLINAN RICHARD M		6 SEA STREET	015-048	1,296.57
HALLINAN ROBERT A & DEBRA S		12 SUNSET ROAD	010-052	2,417.09
HALLINAN ROBERT A & DEBRA S		18 HIGHLAND PARK ROAD	023-026-004	1,957.06
HALLINAN WILLIAM F & KATHLEEN		7 KENNEY FIELD DRIVE	020-188	1,441.77
HALLINAN WILLIAM F & KATHLEEN		11 KENNEY FIELD DRIVE	020-187	1,583.12
HALLMARK MARKETING CO. LLC				44.98
HALTER NIKOLAUS		100 TOWNSEND AVENUE #2	020-102-002	1,500.88
HAMBLÉN DAVID G & SUSANNE G		399 LAKESIDE DRIVE	013-018	3,775.33
HAMBLÉN JANET K		347 LAKESIDE DRIVE	025-012	5,492.09
HAMILTON THERESA & GEORGE	HAMILTON FAMILY TRUST	133 ATLANTIC AVENUE #41A	010-032-041A	2,570.00
HAMM CAROLE	DAVID HOPLA	9 JORDAN DRIVE	030-002-012	8,830.52
HAMMOND LESLIE H	LENHARDT 2010 REV TRUST	HAMMOND WAY	006-009	177.33
HAMMOND LESLIE H	LENHARDT 2010 REV TRUST	15 HAMMOND WAY	006-012	1,219.46
HAMMOND LUMBER COMPANY				1,232.32
HAMRIN KRISTINA W		7 SUNSET ROAD	010-006	1,912.08
HANDH LLC		20 LINEKIN ROAD #7B	001-017-A-007B	3,795.89
HANLEY KATHY L	ALLISON H LLERAN	98 MCKOWN POINT ROAD	004-056	3,676.39
HANNAFORD BROS CO #8143		180 TOWNSEND AVE		9,113.22
HANNULA EDWARD A & ELIZABETH		201 LOBSTER COVE ROAD	021-015	4,046.47
HANSEN JERRETT L	LAURA INGERSOL	22 MOUNTAIN VIEW ROAD	029-006-E	1,837.55
HANSON DARRYL D		8 HIGHLAND PARK ROAD	023-026-A	624.51
HARBOR BAIT INC				1,083.26
HARBOR CROSSING LLC		14 TODD AVENUE	015-093-A	1,985.33
HARBOR LAKE FARM ASSOC INC		ISLAND-WEST HARBOR POND	029-048	212.03
HARBOR MART/COUNTRY STORE		15 COMMERCIAL STREET		23.13
HARBOR VIEW HOUSING ASSOCIATES		23 SCHOOL STREET	020-144-A	14,343.17
HARBORAGE INN INC		75 TOWNSEND AVENUE		129.79
HARBORFIELDS INC		24 MCKOWN POINT ROAD		799.27
HARBORFIELDS INC		24 MCKOWN POINT ROAD	008-013	17,646.91
HARBORSIDE CENTER WELLBEING LLC		115 TOWNSEND AVENUE	020-115	3,028.75
HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE	020-076	6,798.94
HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE		179.90

Owner	Second Owner	Location	Map Lot	Original
HARDING CURTIS E & JEANNE C		87 CREST AVENUE	010-072	1,161.64
HARDING CURTIS E & JEANNE C		83 CREST AVENUE	010-073	1,003.59
HARDSCRABBLE LLC	ATTN: WILLIAM ALLISON	VIRGINIA STREET	024-052-A	6,209.12
HARDSCRABBLE LLC	ATTN: WILLIAM ALLISON	VIRGINIA STREET	024-048	115.65
HARDSCRABBLE LLC	ATTN: WILLIAM ALLISON	36 VIRGINIA STREET	024-049	8,599.22
HARDWICK SCOTT ALAN	HAILI VANESSA KARG	15 SHERMAN STREET	019-117	2,381.11
HARMONY HILL REALTY TRUST		WEST STREET	019-041	283.99
HARMONY HILL REALTY TRUST		8 MILL COVE CREST	019-042	2,351.55
HAROLD W BISHOP AGENCY		3 BRIDGE STREET		73.25
HARRIGER BARBARA S		21 WEST STREET	019-121	1,439.20
HARRINGTON BRANDON	JAZPYER S JACKSON	9 BAYVILLE ROAD	031-036	1,948.06
HARRINGTON BRANDON	JAZPYER S JACKSON	BAYVILLE ROAD	031-037	597.53
HARRIS BRUCE M & MEDEA D		MIDDLE ROAD	029-038	1,092.25
HARRIS LEE S III & PIETERNELLA	C/O SOULE SOULE & LOGAN	12 BEAR END ROAD	013-007-A	16,016.50
HARRIS ALAN J & SUSAN G		147 LAKESIDE DRIVE	029-006-J	3,164.96
HARRIS BRUCE N & PAMELA K		2 GRANDVIEW AVENUE	002-016	6,060.06
HARRISON ANN S	JILL HUME HARRISON	96 ATLANTIC AVENUE #3C	016-018-A-003C	2,468.49
HARTFORD P CHAPIN		5 SEA STREET	019-025	2,153.66
HARTGROVE JOSEPH D & SUSAN M		69 LAKEVIEW ROAD	026-021-A	2,311.72
HARTT KENNETH L JR & LINDA E		21 MCCOBB ROAD	026-036	596.24
HASTINGS/REECE COTTAGE LLC		ISLE OF SPRINGS	027-001-193	1,214.33
HATCH MARY T		15 VIRGINIA STREET	031-036-A	2,544.30
HAWKE ANDREW C		78 PARK STREET	021-039-C	4,856.02
HAWKE ASSOCIATES LLC		203 TOWNSEND AVENUE	030-008	7,679.16
HAWKE BEATRICE A		20 KENNEY FIELD DRIVE	020-172	1,806.71
HAWKE BEATRICE A		32 TODD AVENUE	015-085	2,291.16
HAWKE BEATRICE A		32 TODD AVENUE		30.84
HAWKE LAND HOLDINGS LLC		TOWNSEND AVENUE	022-017-1	656.64
HAWKE MOTORS		203 TOWNSEND AVENUE		232.59
HAYES FAMILY CORPORATION		48 BLOW HORN ROAD	007-010	6,530.37
HAYES JAMES A II	BARBARA H GRAY	BLOW HORN ROAD	007-010-00A	1,915.94
HAYNES GEORGE P & JUDITH L		55 ATLANTIC AVENUE	016-027	3,718.79
HAZELTON MARK W	HAZELTON FAMILY TRUST	44 MASSACHUSETTS ROAD	004-026	3,086.57
HEABERLIN IRMA L LIFE ESTATE		52 KENNEY FIELD DRIVE	022-066	1,597.26
HEADS OF THE HARBOR INC		52 UNION STREET		56.54
HEALY MAURICE & VALERIE		52 MCFARLAND POINT DRIVE #25	015-043-025	4,132.56
HEDBERG CATHERINE & BRETT		33 HARRIS POINT ROAD	017-005-B	6,096.04
*HELMAN FRANK G LIFE ESTATE	MARTHA H PEAK	88 APPALACHEE ROAD	021-048	3,572.56

Owner	Second Owner	Location	Map Lot	Original
HELMAN FRANK G	MARTHA H PEAK	96 ATLANTIC AVENUE #2B	016-018-A-002B	2,468.49
HENNESSY JOHN R & COLLEEN		21 SEA STREET	015-045	5,083.46
HENNIGAR HOWARD V JR & SUSAN		205 207 SAMOSET ROAD	028-013	7,913.03
HEPBURN EVAN		47 REED ROAD	026-021-H	1,718.05
HEPBURN SUE T		65 REED ROAD	026-021-E	2,345.13
HERMANN GEORGE A & MYRL D		96 ATLANTIC AVENUE #3B	016-018-A-003B	2,571.29
HESSE SHIRLEY MCKAY		47 WESTERN AVENUE	018-033	2,895.11
HEVERLING DAVID R & HEATHER		116 CREST AVENUE	007-007-G	2,242.33
HEYL ANTHONY		17 TOWNSEND AVENUE		52.69
HIGGINS JOSHUA & EMILY		OLD STONEWALL ROAD	006-002-E	566.69
HIGGINS JOSHUA & EMILY		53 OLD STONEWALL ROAD	006-002-M-002	2,032.87
HIGGINS RACHEL				20.56
HIGH LEDGE LLC		10 OAK STREET	019-006	4,532.20
HIGH LEDGE LLC		147 TOWNSEND AVENUE	022-022	4,677.40
HIGH LEDGE LLC		SOPHIA WAY	020-192-012	167.05
HIGH LEDGE LLC		49 HIGH LEDGE LANE	030-031-012	133.64
HIGH LEDGE LLC		57 HIGH LEDGE LANE	030-031-006	119.51
HIGH LEDGE LLC		53 HIGH LEDGE LANE	030-031-007	151.63
HIGH LEDGE LLC		47 HIGH LEDGE LANE	030-031-008	122.08
HIGH LEDGE LLC		HIGH LEDGE LANE	030-031	50.12
HIGH LEDGE LLC		75 HIGH LEDGE LANE	030-031-001	119.51
HIGH LEDGE LLC		73 HIGH LEDGE LANE	030-031-002	120.79
HIGH LEDGE LLC		71 HIGH LEDGE LANE	030-031-003	122.08
HIGH LEDGE LLC		69 HIGH LEDGE LANE	030-031-004	125.93
HIGH LEDGE LLC		310 TOWNSEND AVENUE	030-024	1,931.36
HIGI SH LLC		RITE AID		24.42
HILARY L FRITZ RIPP REV TRUST		11 SCHOOL STREET	020-148	1,999.46
HILL LOIS BOON		52 MCFARLAND POINT DRIVE #28	015-043-028	4,563.04
HILSCHER DEBORAH S		80 OAK STREET	026-037-B	3,084.00
HINDS TIMOTHY		62 BAY STREET	020-005	1,497.03
HINRICHS CELIA A	SAUL A BLOOM	139 MCKOWN POINT ROAD	009-032	8,532.40
HOCHSTEIN SUSANN & JOHN		142 ATLANTIC AVENUE	010-044	3,562.02
HODGDON ALICE & JENNIFER		5 HILLSIDE ROAD	024-013	990.74
HODGDON CLARA G HEIRS		139 WESTERN AVENUE	014-027	2,671.52
HODGDON CLARA G HEIRS		WESTERN AVENUE	014-027-A	154.20
HODGDON YACHT SERVICES LLC		85 MACFARLAND POINT		114.37
HODGDON YACHT SERVICES LLC		85 MCFARLAND POINT DRIVE	015-043-B	9,533.42
HODGDON JACOB J		35 CAMPBELL STREET	020-026	1,662.79



<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
HOFFMAN RUSSELL H	SARAH M FOULGER	33 POWDER HILL FARMS ROAD	025-014-B-005	6,335.05
HOLBROOK VERONICA		37 MIDDLE ROAD	026-042	636.08
HOLLY WILLIAM C & EMILY ANNE		19 CENTRAL AVENUE	001-010	13,619.72
HOLMES JAMES S	CRYSTAL R BERNIER	90 EASTERN AVENUE	023-001	1,144.94
HOLMES JAMES S JR & DIANA LEE		250 OCEAN POINT ROAD	031-033	961.18
HOLMES JULIA		OCEAN POINT ROAD	031-029-1	796.70
HOLT JOSEPH J & DEBORAH C		97 APPALACHEE ROAD	021-064	3,617.28
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	ST ANDREWS LANE	014-007	1,313.27
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	8 SEA VIEW PLACE	014-008-A	3,379.55
HOPKINS RAY, MARK & KATHRYN		16 CRANBERRY ROAD	011-002	3,743.21
HORGAN KATHARINE D		25 CAMPBELL STREET	016-051	1,066.55
HORNUM BARBARA G		14 MOFFAT LANE	025-017-003	4,344.59
HOSKEER CHRISTIAN J & JULIE M		37 MOFFAT LANE	025-017-005	4,543.76
HOUSE FRANCES S & RICHARD A		26 BLOW HORN ROAD	007-008-P	650.21
HOUSE OF LOGAN		20 TOWNSEND AVENUE		136.21
HOUSE OF LOGAN		34 TOWNSEND AVENUE		73.25
HOUSTON RIVERTON PROPERTIES LLC		15 SEA STREET	015-047	2,292.44
HOUSTON RIVERTON PROPERTIES LLC		43 CROOKED PINE ROAD	011-046	1,837.55
HOUSTON RIVERTON PROPERTIES LLC		66 NAHANADA ROAD	011-063	1,069.12
HOWARD H WYMAN JR	HOWARD FAMILY TRUST	20 WAWENOCK TRAIL	026-006	1,863.25
HOWARD H WYMAN JR	HOWARD FAMILY TRUST	HERON COVE ROAD	029-042-A	214.60
HOWARD HOUSE		347 TOWNSEND AVENUE	030-034	8,799.68
HOWARD HOUSE INC		347 TOWNSEND AVENUE		228.73
HOWE BRIAN M & DIANE M		32 SUMMIT ROAD	020-013	2,463.35
HOWE MELANIE L		54 BLOW HORN ROAD	007-011	5,346.89
HUGHES JANET F		31 CROOKED PINE ROAD	011-051	2,708.78
HUGHES NETWORK SYSTEMS LLC				7.71
HUIZING TIMOTHY C & ARLENE J		24 HARBOR HEIGHTS ROAD	016-093	1,016.44
HULL JERRY L	MARIE ROSE RUFFALO	63 BAY STREET	016-078	1,444.34
HUMPHREY RICHARD A & KATHLEEN		41 SCHOOL STREET	022-062-A	1,854.26
HUNT FRANCIS STUART & BLAIR		15 MASSACHUSETTS ROAD	004-046	2,752.47
HURD TIMOTHY D & SUZANNE		OFF CREST AVENUE	016-002	691.33
HURD TIMOTHY D & SUZANNE		52 FULLERTON STREET	019-108	2,676.66
HURFORD HENRY J JR CPA		2 MCKOWN STREET		14.14
HURFORD HENRY JOHN III		BOOTHBAY TOWN LINE	029-007-B	2.57
HURST NANCY S		15 WILLIAMS STREET	018-007	1,494.46
HUTCHEON PAUL & SUSAN		CREST AVENUE	010-086	462.60
HUTCHESON THAD T JR & REBECCA		8 MCKOWN POINT ROAD	008-012	9,476.88

Owner	Second Owner	Location	Map Lot	Original
HUTCHINS DAVID CLINTON		10 PARK STREET	020-167	1,547.14
HUTCHINS DEANE L & VIRGINIA B		SUNSET ROAD	010-055	192.75
HUTCHINS DEANE L & VIRGINIA B		42 SUNSET ROAD	010-056	1,295.28
HUTCHINSON ALBERT N & SUSAN J		ISLE OF SPRINGS	027-001-152	1,054.99
HUTCHINSON CHARLES & REBECCA		14 CROOKED PINE ROAD	011-029	833.97
HYDE JENNIFER	DAVID M BRONSTEIN	17 HARRIS POINT ROAD	017-007	6,992.97
HYSON RONALD		48 BAYVILLE ROAD	031-037-A	1,290.14
IANNONI F JOSEPH JR		48 GRANDVIEW AVENUE	002-005	9,620.80
IDGIE LLC		103 APPALACHEE ROAD	021-062	2,397.81
ILIADES KAREN S & EMMANUEL		177 CREST AVENUE	006-A-001	1,796.43
IMBER ROBIN LEE		OLD STONEWALL ROAD	006-002-M-004	531.99
IMHOF ANGELA M & MICHELLE L		133 ATLANTIC AVENUE #71A	010-032-071A	2,259.03
IMHOF LENORE	KIRK MIKKELSEN	43 APPALACHEE ROAD	021-074-A	3,537.61
INTERFACE SECURITY SYSTEMS				6.43
IRISH PATRICIA E & HOWARD		52 MIDDLE ROAD	026-028	769.72
IRVING OIL LIMITED		209 TOWNSEND AVENUE		4,011.77
IRVING OIL LIMITED		209 TOWNSEND AVENUE	030-008-B	7,706.15
ISLAND OAK CORP		68 OAK STREET	020-114	2,012.31
ISLAND TEAK COMPANY		38 SEA STREET		6.43
ISLE OF SPRINGS ASSOCIATION		ISLE OF SPRINGS	027-001-001	21,873.27
ISLE OF SPRINGS ASSOCIATION		RAM ISLAND	027-002	262.14
ISLE OF SPRINGS ASSOCIATION		POWDER HORN ISLAND	027-005	285.27
ISLER SUSAN L	NANCY F STRONG	17 CREST AVENUE	016-004	1,748.89
ISLER SUSAN L	NANCY F STRONG	OFF CREST AVENUE	016-003	493.44
J & A REALTY LLC		11 COMMERCIAL STREET	015-110	3,049.31
J & L PUCHALSKI REAL ESTATE LLC		102 OCEAN POINT ROAD	031-006	2,927.23
J EDWARD KNIGHT INSURANCE CO		159 TOWNSEND AVENUE		168.34
JACKSON KERRY		38 SCHOOL STREET	020-142-A	887.94
*JACOBSON ROBERT E	JACOBSON INTER VIVOS	36 HARRIS POINT ROAD	017-005	8,424.72
JACQUELINE MONTGOMERY REV TRST	JACQUELINE L MONTGOMERY	12 GRANARY WAY UNIT #1	020-083-001	5,579.47
JACQUELINE MUNDY REV TRUST		27 HODGON COVE ROAD	025-013	13,196.95
JAEGER LARRY E & SHEILA		8 BIRCH ROAD	011-070	4,176.25
JAMES BRENT M		22 HUTCHINSON DRIVE	029-040-D	1,701.34
JAMESON SUSAN		63 BARROWS ROAD	017-032	2,635.54
JANICE M. DETOMA REV TRUST	JANICE M DETOMA	7 RACoon DRIVE	007-008-M	2,880.97
JARKIEWICZ PAUL S		94 LAKESIDE DRIVE	029-013-B	1,655.08
JCP FAMILY INVESTORS LLC		20 WEST STREET	019-016	3,226.64

Owner	Second Owner	Location	Map Lot	Original
JCP MAINE LLC		12 BRIDGE STREET	020-093	4,949.82
JD BARNES PROPERTIES LLC		66 TOWNSEND AVENUE	020-095	4,052.89
JD BARNES PROPERTIES LLC		43 OAK STREET	019-139	1,511.16
JEATH LLC		34 TOWNSEND AVENUE	019-148	6,894.03
JEATH LLC		20 TOWNSEND AVENUE	019-154	9,628.51
JEATH LLC		MCCLINTOCK STREET	019-155	1,272.15
JEATH LLC		6 MCCLINTOCK STREET	019-156	1,887.67
JEATH LLC		2 4 & 6 WHARF STREET	015-114	6,640.88
JEATH LLC		MCKOWN STREET	015-099	4,200.67
JILL DOYLE LIVING TRUST	JILL & JOSEPH DOYLW	52 MCFARLAND POINT DRIVE #27	015-043-027	4,737.80
JOBES THEODORE H & ELIZABETH V		CREST AVENUE	010-085	470.31
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-080	584.68
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-081	389.36
JOBES THEODORE H & ELIZABETH V		9 WATUTKA WAY	010-083	1,133.37
JOBES, THEODORE H		7 WATUTKA WAY	010-082	2,253.89
JOCELYNE B BLAIS TRUST 2011	MAURICE G BLAIS TRUST 2011	27 LINEKIN ROAD	001-005	13,258.63
JOHNSON CHERYL RAE	MARTHA REED	91 BAYVILLE ROAD	024-007	1,311.99
JOHNSON RONALD	JUNE ROWBOTHAM	52 WESTERN AVENUE	018-027	3,481.07
JOHNSON STEVEN B & JENNIFER W		31 BAY STREET	016-088	1,497.03
JOLLEY THOMAS & STACEY		16 ELVIRA DRIVE	018-002-B	1,715.48
JONES ALLAN R		18 EATON ROAD	025-021-A	14,526.93
JONES DONNA		59 OCEAN POINT ROAD #22	022-039-022	132.35
*JONES JOANNE P		59 OCEAN POINT ROAD #21	022-039-021	112.05
JONES KAREN MILLER		53 WEST STREET	019-065	2,995.34
JONES ROBERT A & LINDA M		71 OAK POINT ROAD	012-005	23,277.78
JONES SUZANNE J		2 SIMMONS DRIVE #1	022-039-1	603.95
JONES VIRGINIA B		20 SUMMIT ROAD	016-067	1,173.21
JORDAN ALDEN		60 WEST STREET	019-040	4,451.24
JORDAN CAROLE		39 JORDAN DRIVE	030-002-007	2,482.62
JORDAN CAROLE M		37 JORDAN DRIVE	030-002-006	382.93
JORDAN EDWARD P		LINEKIN ROAD	003-005-017	1,882.53
JORDAN NANCY E	SUSAN M MILLER	99 APPALACHEE ROAD	021-063	5,032.06
JORDAN PETER W & RUTH s		10 ROBERTS CIRCLE	024-022	2,058.57
JOURDET LON W III & GALE L		214 ATLANTIC AVENUE	006-023	2,561.01
JOURNAGAN TRAVIS		22 GRANARY WAY		50.12
JOYAL SCOTT D & DIANE R		15 REED ROAD	026-023	876.37
JSE LLC		55 COMMERCIAL STREET	015-070	9,813.55
JSE LLC		55 COMMERCIAL STREET		93.81
JUDGE NANCY D		77 MCKOWN POINT ROAD	004-053-A	12,562.16

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
JUDGE WADE W		75 MCKOWN POINT ROAD	004-053	3,375.70
JUNIPER LEDGE COTTAGE LLC	C/O DORIS RYGELSKI ESQ	62 MASSACHUSETTS ROAD	004-040	10,294.14
JUNIPER POINT VILLAGE ASSOCIATION IMPROVEMENT SOCIETY		87 MCKOWN POINT ROAD	004-031	4,000.21
JUNIPER POINT VILLAGE ASSOCIATION IMPROVEMENT SOCIETY		36 JUNIPER POINT ROAD	004-016	442.04
KAHN MICHAEL A & BEVERLY K		28 BIRCH ROAD	011-074	7,424.73
KALER MARY A & SAM		48 COMMERCIAL STREET		228.73
KALER MARY C REVOC LIVING TRIST	MARY C KALER	28 BAY STREET	016-062	1,430.21
KALER MARY C REVOC LIVING TRIST	MARY C KALER	48 COMMERCIAL STREET	015-011	6,779.66
KAPUSCINSKI BRITTANY M		BAYVILLE RD	031-037-C-004	479.31
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	133 WESTERN AVENUE	014-029	6,602.33
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	WESTERN AVENUE	014-029-A	179.90
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	LOGAN ROAD	018-049-006	1,658.94
KARNS ELIZABETH DBA THE PANTRY		BOOTHBAY HOUSE HILL		25.70
KARNS JEFFREY L & ELIZABETH		33 EASTERN AVENUE	022-056	1,502.17
KATAMA ACQUISITIONS LLC		WEST STREET	019-128	1,730.90
KATAMA ACQUISITIONS LLC		5 NAHANADA ROAD	011-008-B	3,101.99
KATAMA ACQUISITIONS LLC		4 NAHANADA ROAD	011-009	1,931.36
KATHLEEN S FANOE TRUST	KATHLEEN S FANOE	48 FULLERTON STREET	019-107	2,400.38
KAZAKOS TAKIS A		4 CAMPBELL STREET	016-046	1,180.92
KEARNS THOMAS MICHAEL		160 WESTERN AVENUE #1A	014-020-001A	3,109.70
KEEGAN KEVIN M		4 HILLSIDE ROAD	031-037-B	1,085.83
KEILTY VICTOR A		9 WILLIAMS STREET	018-009	2,431.22
KEISER KATHRYN G		70 BLOW HORN ROAD	007-013	6,373.60
KEITH RICHARD F & NELDA H		15 ATLANTIC AVENUE #D	020-053-D	2,000.75
KELLER WILLIAM B	JUDITH M BLOOMGARDEN	15 LEDGE ROAD	009-006	7,100.91
KELLEY ANDREW J & DESMOND J		33 LAKEVIEW ROAD	018-078	827.54
*KELLEY EUGENE W		226 ATLANTIC AVENUE	006-025	1,475.44
KELLEY FAMILY REVOCABLE TRUST	WILLIAM & JOY KELLEY	87 OLD STONEWALL ROAD	006-002-R	1,206.62
KELLY FREDERICK L & NANCY J		11 FACTORY COVE ROAD	005-028	4,321.46
*KENDLEY PATRICK & YVONNE		WEST HARBOR POND CONDO #3	014-039-003	2,195.04
KENNETH WOODS REVOC LIV TRUST	KENNETH M WOODS	133 ATLANTIC AVENUE #72A	010-032-072A	2,591.85
KENNISTON DONALD H & CHRISTINE		133 ATLANTIC AVENUE #92A	010-032-092A	3,026.18
KENNISTON DONALD H & CHRISTINE		45 ROADS END	010-021	8,671.18
KENNISTON DONALD H & CHRISTINE		43 ROADS END	010-022	5,832.62
KENT KATHRYN & WILLIAM R JR		128 WESTERN AVENUE	014-016	8,049.24
KERNEY MARILY M		8 ROCK ROAD	009-010-A	9,012.99
KERNEY MARILY M & JOHN		197 WESTERN AVENUE	013-024	3,653.26

Owner	Second Owner	Location	Map Lot	Original
KESTING ERIK B & SARA E		9 MOUNTAIN VIEW ROAD	029-006-C	1,631.95
KEYES KAREN		60 KENNEY FIELD DRIVE	022-068	2,555.87
KHALSA KAUR SANGAT & SINGH		44 TOWNSEND AVENUE	019-150	1,986.61
KIEFER DALE A & KATHERINE		175 SAMOSET ROAD	025-028-A	1,989.18
KILDOW ALFRED & JUDITH		336 LAKESIDE DRIVE	025-014-A	4,551.73
KILENS MARK		49 WEST STREET	019-066	2,387.53
KILGORE ROGER V & MARGARETE R		59 MCFARLAND POINT DRIVE #16	015-043-016	4,461.52
KIMBALL RALPH A JR & GAIL P		20 BIRCH ROAD	011-073	7,221.70
KIMBALL NEAL S		HIGHLAND PARK ROAD	023-026-006	226.16
KING RICHARD A & LINDA M		5 SCHOOL STREET	020-151-A	1,858.11
KINSHIP PARTNERSHIP	C/O T JAY SEALE III	160 WESTERN AVENUE #4B	014-020-004B	3,110.99
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL	015-076-A	7,945.16
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL		55.26
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	12 HIGH STREET	020-028	2,464.63
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	45 FULLERTON STREET	019-069	1,825.99
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	39 FULLERTON STREET	019-070	1,019.01
KIRK PAMELA & BENJAMIN		FULLERTON STREET	019-070-A	363.66
KIRSCH PAUL C		79 LINEKIN ROAD	003-005-005	8,184.17
KLEIN RANDY J & ELAINE A		69 MIDDLE ROAD	026-033-002	2,148.52
KLEINE BETH A & ROBERT E JR		113 APPALACHEE ROAD	021-060	2,712.64
KLEMENTS KEITH		MOFFAT LANE	025-017-004	642.50
KNOBLOCH MARJORIE S & THOMAS		138 SAMOSET ROAD	025-024	3,641.69
KNOWLES-CUTLER LAURA C		360 LAKESIDE DRIVE	025-014-C	2,599.55
KOCH BETTY CARY	BETTY CARY KOCH TRUST	64 MCFARLAND POINT DRIVE	015-043-020	4,994.80
KOOPMAN RONALD R		38 MOUNTAIN VIEW ROAD	029-006-H	1,908.23
KOSTER TERESA	TERESA KOSTER 2005 TRUST	16 CENTRAL AVENUE	001-009-00A	17,839.66
KOWALSKI JEFF K		282 SAMOSET ROAD	028-004-B	5,567.91
KREAHLING ROBERT P & SUZANNE R		29 HARRIS POINT ROAD	017-005-A	7,279.53
KREITSEK FRANCIS E		33 MCFARLAND POINT DRIVE #3	015-043-003	2,864.27
KRIST ROBERT CHARLES & MARGARET		133 ATLANTIC AVENUE #82A	010-032-082A	3,009.47
KRISTAN CHRISTIAN & BRYNNE		70 MIDDLE ROAD	026-030	1,466.19
KRISTOFF LISA M		103 KENNEY FIELD DRIVE	023-025	1,453.34
KRUG JOSEPH H & JULIE G		88 MCKOWN POINT ROAD	004-054	9,014.28
KUBISEK BRIAN S		180 ATLANTIC AVENUE	010-092	2,194.78
KUBISEK BRIAN S & STEPHANIE L		ATLANTIC AVENUE	010-091	367.51
KUCHARSKY SAMUEL N & MARSHA		14 HIGHLAND PARK	023-026-003	1,940.35
KUMLER KATHERINE C		60 LAKEVIEW ROAD	018-063	2,328.42

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
KURZ CHRISTOPHER W & DEBORAH		58 MCKOWN POINT ROAD	008-014	11,300.29
KURZIUS ANNEMARIE LIFE ESTATE		39 BEACH ROAD	007-008-E	7,577.65
KURZIUS ANNEMARIE LIFE ESTATE		38 BLOW HORN ROAD	007-008-G	8,780.41
KYNOR FAMILY REVOCABLE TRUST	DAVID BOUTON KYNOR	19 POOLER ROAD	004-002	4,590.02
L & L CONCEPTS LLC		OAK STREET	026-038-002	788.99
*LABELLE FAMILY TRUST	ERNEST & SHEREDITH LABELLE	25 BEACH ROAD	007-008-N	2,189.90
LABONNE TERRY		96 ATLANTIC AVENUE #2C	016-018-A-002C	2,609.84
LABONTE JENNIFER M		23 BRADLEY ROAD	031-024	503.72
LACHAPELLE BRIAN C		17 BEACH ROAD	007-008-Q	1,264.44
LACHMANN NORBERT	NORBERT LACHMANN TRST 2013	7 BARROWS ROAD	021-014	5,932.85
LACROIX MOLLY B & ROBERT A	LACROIX FAMILY TRUST	7 ROBERTS CIRCLE	024-020	2,706.21
LADERER GREGORY S & ELIZABETH		OFF OAK STREET	019-132	142.64
LADERER GREGORY S & ELIZABETH		21 FULLERTON STREET	019-093	4,090.16
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE		1,276.01
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE	016-033-B	22,015.91
LAFAYETTE BOOTHBAY HARBOR LLC		ATLANTIC AVENUE	016-035	3,118.70
LAFAYETTE BOOTHBAY INC		BAY STREET	016-078-A	619.37
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET	015-017	48,183.65
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET		1,718.05
LAFAYETTE BOOTHBAY INC		55 BAY STREET	016-080	1,720.62
LAFAYETTE BOOTHBAY INC		138 TOWNSEND AVENUE	022-011	10,166.92
LAFAYETTE FISHERMANS LLC		22 COMMERCIAL STREET		1,368.53
LAFAYETTE FISHERMANS LLC		COMMERCIAL STREET	015-007	673.34
LAFAYETTE FISHERMANS LLC		22 COMMERCIAL STREET	015-008	34,281.23
LAFAYETTE FISHERMANS LLC		COMMERCIAL STREET	015-107	3,508.05
LAFAYETTE GROUP		1 BY-WAY	015-004	31,637.99
LAFAYETTE GROUP		138 TOWNSEND AVENUE		251.86
LAFFERTY HILARY EDDY	CHARLES C STOVER III	109 BAYVILLE ROAD	024-035	2,149.80
LAIL DOUGLAS E & KATHERINE B		WEST HARBOR POND CONDO 12B	014-039-012B	3,302.45
*LAJOIE ROGER R & SUZANNE		59 MCFARLAND POINT DRIVE #15	015-043-015	3,587.98
*LAMPKE RICHARD G		19 PEAR STREET	020-124	1,593.66
LANCASTER IDA C		19 ATLANTIC AVENUE	020-052	5,268.50
LANCER AIDAN		10 PATTON LANE	029-040-K	1,461.05
LANDRY MARTHA DOLLOFF		179 COMMERCIAL STREET	015-040	2,587.99
LANGE CASSIDY		141 SAMOSET ROAD	025-018-002B	5,008.93
LANGENHAGEN RODD & MARY		84 BLOW HORN ROAD	003-004	7,364.34
LANGHORNE S. LIVING TRUST	STONEBURNER LANGHORNE	20 HAHN COVE RD	009-023	5,975.25



Owner	Second Owner	Location	Map Lot	Original
LAPOINTE FAMILY IRREVOCABLE TRST	WILLIAM E LAPOINTE	16 ROBERTS CIRCLE	024-025	2,929.80
LAPRISE MAURICE P JR		38 BAY STREET	016-074	1,105.10
LARRABEE JAMES A & JOY		37 CROOKED PINE ROAD	011-049	3,335.86
LARRY & LORA ANDERSON LIV TRST		63 NAHANADA ROAD	011-067	5,050.05
LARSEN MARTHA CEDERSTROM		64 BAY STREET	020-006	1,224.61
LARSON SCOTT	STEVE MALCOM	92 WALL POINT ROAD		2,644.53
LATTER CATHY A		12 UNION COURT	020-154	1,926.22
LATTER CATHY A		11 UNION COURT	020-158	876.37
LATTER JULIA E & ROBERT S		4 HIGHLAND PARK ROAD	023-004	1,013.87
LAUGHLAND LINDA & ANDREW	DANIEL DOWNING	148 ATLANTIC AVENUE	010-046	1,153.93
LAURIAT GRETCHEN E		88 LOBSTER COVE ROAD	016-100	2,192.21
LAURIAT GRETCHEN E		LOBSTER COVE ROAD	016-140	266.00
LAVALLEY KATHLEEN		40 MIDDLE ROAD	018-044	1,238.74
LAVALLEY KATHLEEN A		2 HACKMATAK ROAD	030-025	2,414.52
LAWLOR JAMES P		85 LAKEVIEW ROAD	018-065-A	2,052.15
LAWN COTTAGE LLC		BLACKSTONE ROAD	024-026-B	115.65
LAWN COTTAGE LLC		18 ROBERTS CIRCLE	024-027	2,801.30
LAWN COTTAGE LLC		ROBERTS CIRCLE	024-028	77.10
LAWRENCE KENT B	KENT LAWRENCE 1992 TRUST	12 HODGDON COVE ROAD	013-012	2,713.92
LAWRENCE RICHARD MACLAUGHLIN		12 LAKEVIEW ROAD	014-040	866.09
LAWRENCE MELISSA	TRACY AUGUSTINE	53 SCHOOL STREET	022-061	3,211.22
LEADBETTER JOCELYN		6 HARRIS POINT PLACE	017-002	3,150.82
LEAVITT NANCY A & JAMES		38 PARK STREET	020-191	1,524.01
LECKBAND CRAIG R & ELLEN V		ROADS END	010-029	8,376.92
*LEE VIOLA		229 BEATH ROAD	031-017	1,674.61
LEEMAN MARK G & GEORGIA		79 KENNEY FIELD DRIVE	022-079	1,733.47
LEFEVRE JOEY	ERIC DEDOSE	32 SCHOOL STREET	020-141	1,056.27
LEFEVRE ALFRED J		16 SUMMIT ROAD	016-065	1,362.10
LEHMAN RANDALL D & MARIA		OFF CROOKED PINE ROAD	011-032	192.75
LEHMAN RANDALL D & MARIA	LEHMAN LIVING TRUST	20 CROOKED PINE ROAD	011-031	1,165.50
LEMAY LINDA M		39 UNION STREET #2	020-063-002	917.49
LEMO-SPLAINE MARGARET		109 WESTERN AVENUE	014-033	2,170.37
LEONARD MICHAEL D		46 WALL POINT ROAD	017-010	4,103.01
LESCURE JOHN M & ISABEL		231 ATLANTIC AVENUE	005-017	3,591.58
LETSCH GEORGE V & LINDA S		194 ATLANTIC AVENUE	006-021-002	2,111.26
LEVIN JOEL A	JOEL LEVIN REVOCABLE TRUST	133 ATLANTIC AVENUE #81A	010-032-081A	2,507.04
LEVINE SUSAN C		76 OAK STREET	022-010	2,139.53
LEWIS BENJAMIN H & ELIZABETH A		25 CEDAR LANE	004-014	7,495.41
LEWIS DUANE A		7 SIMMONS DRIVE #16	022-039-016	418.91

Owner	Second Owner	Location	Map Lot	Original
LEWIS GAIL		59 OCEAN POINT ROAD #24	022-039-024	312.26
*LEWIS GARY, DANELLE DAVIS	MICHELLE FARNHAM	21 MIDDLE ROAD	018-018-A	1,588.52
LEWIS ISABELLE G		74 EASTERN AVENUE	022-039-020	720.89
LEWIS KEVIN		14 PENNINGTON LANE	029-034	961.18
LEWIS KOREY A	KATHLEEN C PERKINS	15 CAMPBELL STREET	016-055	1,630.67
LEWIS TIMOTHY C		96 MCKOWN STREET	015-083	6,912.02
*LEWIS LESLIE & SCOTT	S., A. & M. NGUYEN	167 MIDDLE ROAD	030-049	940.88
LEWORTHY THOMAS A & VICTORIA		WEST HARBOR POND CONDO	014-039-006A	2,621.40
LEYMARIE OLIVER A		197 ATLANTIC AVENUE	005-033	16,350.34
LEYMARIE OLIVER A		205 ATLANTIC AVENUE	005-033-A	1,670.50
LILLY BEVERLY R		OFF TOWNSEND AVENUE	030-005	398.35
LINEKIN BAY HOLDINGS LLC		350 TOWNSEND AVENUE	030-035-A	10,215.75
LINEKIN BAY HOLDINGS LLC		WALL POINT ROAD	017-023	967.61
LINEKIN BAY HOLDINGS LLC	C/O- PERKINS OLSON	BARROWS ROAD	017-034-A	848.10
LINEKIN BAY HOLDINGS LLC	C/O- PERKINS OLSON	92 WALL POINT ROAD	017-018	31,694.53
LINEKIN HEIGHTS ASSOCIATION		82 CREST AVENUE	011-009-A	521.71
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-022-A	173.48
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-023-A	170.91
LINEKIN HEIGHTS ASSOCIATION		BAYBERRY ROAD	011-024	132.35
LINEKIN ROBERT W		66 HILLCROFT ROAD	020-206	998.45
LIPPINCOTT RICHARD B & LOIS R		OFF BAYBERRY ROAD	011-024-A	110.51
LIPPINCOTT RICHARD B & LOIS R		24 NAHANADA ROAD	011-025-A	1,173.21
LIPSCHITZ LESLIE J		127 MCKOWN POINT ROAD	004-061	15,675.72
LISA A GRAY TRUST-2010	LISA A & JAMES E GRAY	105 APPALACHEE ROAD	021-061	3,370.56
LITTLE BO PETE'S INC		107 EASTERN AVENUE	023-003	1,030.57
LITTLE BO PETE'S INC		107 EASTERN AVE		86.10
LIVINGSTON LAURA JANE	G. HYSON; S. CRIDER	101 WESTERN AVENUE	014-036-A	1,973.76
LIVINGSTON LINDA M		110 EASTERN AVENUE	031-003	1,759.17
LLOYD SARA A		81 MCKOWN STREET	015-086	2,550.73
LOGAN WILLIAM W		261 SAMOSET ROAD	028-008	3,109.70
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	64 SUNSET ROAD	006-014	278.85
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	62 SUNSET ROAD	006-018	1,044.71
LORETTE KATIE		258 LAKESIDE DRIVE	025-004	1,588.26
LORRAIN LEE		14 HARBOR HEIGHTS ROAD	016-091	1,422.50
LORRAIN STEVEN & JENNIFER		11 SNOW HILL ROAD	030-048-C	1,851.69
LORRAIN WILLIAM E	SUSAN E WEBSTER	HUTCHINSON DRIVE	029-040-O	269.85
LOUISIGNAU INVESTMENT TRUST	SUSAN & WILLIAM LOUISIGNAU	14 MILL COVE CREST	019-046	1,971.19
LOUNSBURY MARGARET P	MARGARET WALL REVOC TRST	SIGNAL POINT CONDOMINIUM	015-043-012	3,898.69

Owner	Second Owner	Location	Map Lot	Original
LOZZI DANIELLE		8 HARBOR HEIGHTS ROAD	016-090	2,029.02
LTV BOOTHBAY LLC		46 EASTERN AVENUE	022-039	2,968.35
LUCK JAMES E & JULIA E		64 MCFARLAND POINT DRIVE #19	015-043-019	4,922.84
LUDWIG JESSICA		CROOKED PINE ROAD	011-049-A	366.23
LUDWIG JESSICA		39 CROOKED PINE ROAD	011-048	5,934.13
LUKAS KAREN J & MARGARET L		225 ATLANTIC AVENUE	005-030	3,984.79
LUKE GEORGE P & SANDRA J		123 CREST AVENUE	006-017	1,355.68
LUKE GEORGE P & SANDRA J		LINEKIN ROAD	003-005-014	1,633.24
LUKE GEORGE P & SANDRA J		CREST AVENUE	010-065	266.00
LUSHER JAMES R		12 ELVIRA DRIVE	018-002	2,167.80
LUSSIER ROBERT & ELIZABETH	MERLENE COWLES	69 SUNSET ROAD	006-027-001	2,428.65
LUTSKY TODD	ANGELA CUCCIO	21 BARROWS ROAD	017-040	4,958.82
LYNN AARON M		302 TOWNSEND AVENUE	030-023	1,777.16
LYONS MIRKKA		27 LAKEVIEW ROAD	018-080	909.78
LYONS MIRKKA		OFF LAKEVIEW ROAD	018-076-A	160.63
M & P REALTY INC		15 OAK STREET	019-157	4,040.04
MACCORMAC MARY N & KENNETH	KENNETH MACCORMAC TRUST	MASSACHUSETTS ROAD	004-051	3,242.06
MACCORMAC MARY N	MARY MACCORMAC TRUST	81 MCKOWN POINT ROAD	004-052	9,241.72
MACDONALD RICHARD J		7 WALL POINT ROAD		17.99
MACDONALD RICHARD J		7 WALL POINT ROAD	021-013	1,626.81
MACFARLANE RICHARD & FAYE		37 BAY STREET	016-084	1,512.45
MACFARLANE RICHARD & FAYE		BAY STREET	016-083-A	82.24
MACGILVRA KEITH & DEBORAH		ISLE OF SPRINGS	027-001-146	746.59
MAGGOVERN EDWARD M & BRENDA	MAGGOVERN FAMILY TRUST	106 LAKEVIEW ROAD	026-019	2,314.29
MACHULIS GEORJEAN H	CLIFFORD I THAELL	5 WEEKS ROAD	016-105	1,261.87
MACKENZIE JENNIFER		ISLE OF SPRINGS	027-001-058	632.22
MACKENZIE WILL & PATRICIA		ISLE OF SPRINGS	027-001-077	1,033.14
MACMAHAN INVESTMENTS LLC		LINEKIN ROAD	003-005-007	7,112.48
MACPHEE BERNARD & GAIL TRUST		OFF MIDDLE ROAD	030-031-A	6.43
MACS CONVENIENCE STORES LLC		209 TOWNSEND AVENUE		1,517.59
MACY ADAM D & RUTH E		31 HUTCHINSON DRIVE	029-040-H	1,626.81
MADDEN STEVEN	SUSAN BILLINGS	37 TOWNSEND AVENUE		48.83
MADDEN STEVEN ROBERT	SUSAN MADDEN BILLINGS	37 TOWNSEND AVENUE	020-082	3,884.56
MADDOCKS BETTY JEAN & SEWALL T		4 COMMERCIAL STREET	015-113	4,895.85
MADDOCKS BETTY JEANNE		188 CREST AVENUE	007-001-B	3,095.57
*MADDOCKS HARMON & KATHLEEN		10 ROSS LANE	007-001-A	1,385.49
MADDOCKS SEWALL T		25 HERON COVE ROAD	026-022-H	1,660.22
MADDOCKS SEWALL T JR	BETTY J ADAMS MADDOCKS	25 TOWNSEND AVENUE	020-090	3,519.62

Owner	Second Owner	Location	Map Lot	Original
MADDOCKS SEWALL T JR	BETTY J ADAMS MADDOCKS	23 TOWNSEND AVENUE	020-091	7,533.96
MADDOCKS SEWALL T JR	HARMON MADDOCKS	CREST AVENUE	006-003	594.96
MADDOCKS SEWALL T JR		BLOW HORN ROAD	007-001	1,094.82
MADDOCKS SEWALL T JR			003-002-001	1,858.11
MAGUIRE ADAM		66 TOWNSEND		3.86
MAGUIRE ADAM	JAIME E HUSSEY	11 PATTON LANE	029-040-N	1,606.25
MAGUIRE ADAM		36 EASTERN AVENUE	022-045	2,184.50
MAHER BASIL & MIRIAM D		43 EATON ROAD	025-022	12,981.07
MAHONEY JAMES & ANNE MARIE	J AND A FAMILY TRUST	15 ATLANTIC AVENUE E	020-053-E	2,273.17
MAILFINANCE INC				12.85
*MAIN JIMMY L		16 PAINE ROAD	019-085	1,060.13
MAINE #3 RURAL CELLULAR INC	REAL PROPERTY TAXES	47 MONTGOMERY ROAD	030-002-A-ON	2,166.51
MAINE EVENT PROPERTIES LLC		100 COMMERCIAL STREET	015-020	4,762.21
MAINE HARBOR PROPERTIES 2 LLC		12 OAK STREET	019-007	3,526.04
MAINE HARBOR PROPERTIES LLC		6 ATLANTIC AVENUE	020-044	2,546.87
MAINE HARBOR PROPERTIES LLC		6 BRIDGE STREET	020-092-A	3,544.03
MAINE RSA NO 1 INC				597.53
MAINELEN LLC		120 COMMERCIAL STREET	015-023	15,129.59
MAINELEN LLC		33 SEA STREET	015-043-A	2,080.42
MAINELEN LLC		8 MCFARLAND POINT DRIVE #32	015-043-032	2,902.82
MAINELEN LLC		51 LAKEVIEW ROAD	018-073	2,066.28
MAINELY NAUTICAL		17 COMMERCIAL ST		2.57
MAINE-OK ENTERPRISES INC		97 TOWNSEND AVENUE		199.18
MAINE-OK ENTERPRISES INC		97 TOWNSEND AVENUE	020-119	2,956.79
MAINE-OK ENTERPRISES INC		4 PEAR STREET	020-120	2,805.16
MAIR SHARON & JOSEPH		64 NAHANADA ROAD	011-063-C	1,624.24
MAKOVSKY MICHAEL		9 JORDAN DRIVE	030-002-012	543.56
MALCOM RICHARD & STEPHEN		OFF FULLERTON STREET	026-038-001	200.46
MALKIN A RICHARD & MARJORIE M	THOMAS S MALKIN ET ALS	5 WATERS EDGE TRAIL	016-095	1,986.61
MALLEN MICHAEL A		7 CROOKED PINE ROAD	011-057	1,903.09
MAMA D'S MERCANTILE INC		50 UNION STREET		140.07
MANJOURIDES JUSTIN D	LEAH M GOLDMAN	96 ATLANTIC AVENUE #1B	016-018-A-001B	2,715.21
MANSFIELD PRISCILLA LIFE ESTATE	GEORGE M MANSFIELD JR	29 BARROWS ROAD	017-037	3,439.95
MANSON ELIZABETH J		256 ATLANTIC AVENUE	006-031	736.31
MANSON GARY L SR & JOYCE L	NICCI MANSON DORAY	35 BAY STREET	016-087	1,152.65
MANSOURIAN MARC A & BRIDGITTE		50 JUNIPER POINT ROAD	004-021	12,136.83
MANTELL CAROL J		110 WESTERN AVENUE	014-011	2,316.86
MANZI SHERI		3 TOWNSEND		129.79

Owner	Second Owner	Location	Map Lot	Original
MARANCI ARUTUN & ANAHID		199 LAKESIDE DRIVE	029-002	2,599.55
MARBURY LUKE		40 GRANDVIEW AVENUE	002-008	7,837.22
MARCELL DAVID W		112 APPALACHEE ROAD	021-053	1,421.21
MARCELS' SUBMARINE SHOP				71.96
MARCOTTE JAMES N & KIMBERLEE A DOW		63 CAMPBELL STREET	020-018	1,224.61
MARCOTTE MOLLY R		7 PINE STREET	020-007	2,460.78
MARDEN BUILDERS INC		31 JORDAN DRIVE	030-002-004	1,647.37
MARDEN ERIC		60 OAK STREET		172.19
MARDEN ERIC A & JENNIFER M		60 OAK STREET	020-110	2,611.12
MARGARET DRUCKER TESTAM TRUST	LAURA DRUCKER	17 SPRUCE POINT HILL ROAD	006-002-B	2,076.56
M. KING REVOCABLE TRUST 1987	MARGARET V KING	8 WILLIAMS STREET	018-036	2,375.97
MARILYN M DICKSON TRUST	MARILYN M DICKSON	52 MCFARLAND POINT DRIVE #24	015-043-024	4,536.05
MARINELL SUZANNE S		24 BAYBERRY ROAD	011-023-B	744.02
MARK D DANNELS REV LIV TRUST	MARK D DANNELS	50 REED ROAD	018-045-G	1,684.64
MARK R SKINNER AND	JUDY A STONE JOINT REV TRUST	117 COMMERCIAL STREET	015-059	3,143.11
MARKEE KENNETH A & JULIE P		OFF LAKESIDE DRIVE	029-032	214.60
MARKETTE ANNE P		28 ROCK ROAD	009-012	10,502.31
MAROON CASEY P & SARAH		97 BAY STREET	020-199	1,579.27
MAROON CASEY P & SARAH		OFF WEEKS ROAD	021-027	141.35
MAROON ROBERT JR & SALLY K		20 GRANARY WAY	020-084	4,397.27
MARQUEZ ERNEST R	LYNNE FLANAGAN	45 HIGH LEDGE LANE	030-031-009	125.93
MARR BARBARA JEAN		43 BAY STREET	016-083-B	1,714.19
MARSH ANGELA		9 SPRUCE HOLLOW DRIVE	006-027-003	619.37
MARSH JONATHAN C		21 SPRUCE HOLLOW LANE	006-027-004	2,339.99
MARSHALL COTTAGE LLC		85 BAY STREET	020-209	1,915.94
MARSHALL COTTAGE LLC		26 HILLCROFT ROAD	020-202	656.64
MARSHALL COTTAGE LLC		24 HILLCROFT ROAD	020-202-A	113.08
*MARSHALL H LOWEN & DORIS R		7 WEST HARBOR POND RD #7B	014-039-007B	2,773.29
MARSHALL ALBERT R		46 HOWARD STREET	019-032	2,722.92
MARTHA MORACHE TRUST	MARTHA MORACHE	CREST AVENUE	010-088	501.15
MARTIN ANNE K		44 KENNEY FIELD DRIVE	022-064	2,535.30
MARTIN JANET E	SCOTT A FLAGG	7 ATLANTIC AVENUE	020-055	4,778.92
MARTIN JOHN	DORA ST.MARTIN	12 GILEAD STREET	020-130	1,791.29
MARTIN MELANIE J WOLD		29 SUNSET ROAD	010-004	3,379.55
MARTIN S TENDLER REVOC TRUST	MARTIN S TENDLER	27 BREAKWATER ROAD	005-011	13,118.57
MARVIN ANDREW S & JOAN W		21 SUNSET ROAD	010-005	2,395.24
MARY OTTO REVOC LIVING TRUST	MARY K & DAVID OTTO	BIRCH ROAD	011-003	986.88

Owner	Second Owner	Location	Map Lot	Original
MARY OTTO REVOC LIVING TRUST	MARY K & DAVID OTTO	14 BIRCH ROAD	011-072	6,648.59
MARY LOU DAXLAND REV TRUST	MARY LOU DAXLAND	15 ATLANTIC AVENUE A	020-053-A	2,482.62
MARY W CANNON TRUST	VALORIE ROWE	18 ST ANDREWS LANE	014-003	2,115.11
MASTRELLA CINDY L		87 KENNEY FIELD DRIVE	022-077	1,957.06
*MATCHETT HOWARD JR & ROBERTA		21 LOBSTER COVE ROAD	016-010	1,827.53
MATREGRANO RALPH R JR & NANCY		17 LOBSTER COVE ROAD	016-011	2,008.46
MATSON ROBERT B & JUNE		23 FACTORY COVE ROAD	005-026	5,191.40
MATTHEWS ANDREW J & PENELOPE		68 MASSACHUSETTS ROAD	004-041	13,429.54
MAX ROTHMAN REVOC TRST AGREE		241 SAMOSET ROAD	028-010-A	6,608.76
MAX ROSS		55 OAK STREET		290.41
MAXWELL JOHN B & CAROL		102 COMMERCIAL STREET	015-021	3,807.46
MAYBERRY KEVIN L		213 MIDDLE ROAD	030-047	1,485.46
MAYFIELD JOAN H	ELIZABETH FASULO	29 CROOKED PINE ROAD	011-052	1,822.13
MAYHEW BRETT H		BAYVILLE RD	031-037-C-003	469.03
MAYHEW BRIAN E		BAYVILLE RD	031-037-C-002	469.03
MAYHEW MICHAEL J		CAMPBELL STREET	020-034-B	71.96
MAYHEW MICHAEL J & TRUDENCE		60 CAMPBELL STREET	020-034	2,091.98
MAYHEW SAMUEL M		BAYVILLE RD	031-037-C-001	469.03
MAYHEW TRUDENCE A		BAYVILLE RD	031-037-C	499.87
*MAYNES SUSAN		245 SAMOSET ROAD	028-010-C	4,452.78
MCARTOR ROBERT & LINDA		212 ATLANTIC AVENUE	006-021-011	6,685.86
MCARTOR ROBERT & LINDA		ATLANTIC AVENUE	006-021-010	433.05
MCBRIDE ROSEMARY & MICHAEL		32 BAY STREET	016-072	2,044.44
MCCAFFERY MARC C	BETH E GOLDEN	48 ROADS END	010-016	2,474.91
MCCAMMON JOSEPH N & LAURIE C		3 SHIPS POINT ROAD	014-005A	12,213.93
MCCANDLESS GLEN S		ISLE OF SPRINGS	027-001-202	1,646.09
MCCANN NANCY A S & ROBERT C		160 OAK GROVE CONDO #2B	014-020-002B	3,306.31
MCCARTHY ANDREW J	C/O THE HAUGHEY COMPANY	180 TOWNSEND AVENUE	022-015	17,567.24
MCCARTHY JAYNE M & MICHAEL G		52 BIRCH ROAD	007-007-D	5,458.68
MCCLENNAN JANE D		ISLE OF SPRINGS	027-001-211	786.42
MCCOMISKEY MATTHEW & JOSEPHINA		30 ROCK ROAD	009-013	8,523.41
MCCOMISKEY MATTHEW & JOSEPHINA		ROCK ROAD	009-016	181.19
MCCOOL ROBERT & PATRICIA		11 VILLAGE COURT #4	019-042-A-004	3,833.16
MCCOURT EMER P	EMER P MCCOURT TRUST 2000	12 ROSS LANE	007-006	2,124.11
MCCULLOUGH D SCOTT & KATHERINE		12 HACKMATAK ROAD	030-027	2,959.36
MCDONALD JO-ANNE		39 UNION STREET UNIT 2	020-065-002	2,302.72
MCEVOY GEORGE H		25 ROADS END	010-026	14,024.49



Owner	Second Owner	Location	Map Lot	Original
MCEVOY GEORGE SR ESTATE OF	GEORGE H MCEVOY	34 ROADS END	010-014	4,629.86
MCEVOY GEORGE SR ESTATE OF	GEORGE H MCEVOY	ROADS END	010-015	336.67
MCEVOY KATELIN R		57 LAKEVIEW ROAD	018-072	3,477.21
MC FARLAND DAVID & BEVERLY		14 WAWENOCK TRAIL	026-009	2,418.37
MC FARLAND DAVID & BEVERLY		17 PENNINGTON LANE	029-034-G	1,584.41
MC FETRIDGE ROBERT M & JUANITA		155 MIDDLE ROAD	030-050-B	759.44
MCGARRY RODERICK A & MICHELE A		52 WAWENOCK TRAIL	029-045	1,795.15
MCGARRY RODERICK REVOC LIV TRST		WAWENOCK TRAIL	029-044	179.90
MC GEE JAMES A & JOAN P	JOAN MCGEE REVOC LIV TRUST	70 MASSACHUSETTS ROAD	004-042	10,563.99
MC GEE ROBERT & HEIDI		161 MCKOWN POINT ROAD	009-030	14,956.12
MC GEE ROBERT & HEIDI		MCKOWN POINT ROAD	009-031	10,486.89
MC GILLIVRAY FAMILY LLC		49 MASSACHUSETTS ROAD	004-034	7,982.42
MC GILLIVRAY FAMILY LLC		45 MASSACHUSETTS ROAD	004-035	3,152.11
MC GILLIVRAY STUART F & SUSAN H		23 MASSACHUSETTS ROAD	004-045	4,803.33
MC GOVERN NANCY Y		4 PARK STREET	020-165	1,652.51
*MCKAY ROBERT B & JEAN		14 ROADS END	010-012	5,020.75
*MCKAY MICHAEL E		241 MIDDLE ROAD	030-044	880.48
MCKEE ROBERT S & PATRICIA ANN		2 WILLIAMS STREET	018-035	2,877.12
MCKENDRICK STEPHEN & EVA		217 SAMOSET ROAD	028-011	4,088.87
MCKENNEY KRAIG A		66 SUMMIT ROAD	020-017	806.98
MC CLEAN JOAN B		24 ARTHUR DRIVE	029-013-G	2,996.62
MC ELLAN JEREMY		MIDDLE ROAD	026-032-A	418.91
MC LEOD SUE E		9 HANSEN ROAD	020-192-002	2,933.66
MC NALLY MARYANNE T	WALTER J PURDA	15 ATLANTIC AVENUE C	020-053-C	2,870.69
MC NULTY PAUL J & BRENDA		72 GRANDVIEW AVENUE	002-002	11,327.28
MC NUTT JOHN DANIEL		38 TOWNSEND AVENUE	019-149	4,677.40
MC NUTT JOHN DANIEL		5 MCCLINTOCK STREET	019-147	3,155.96
MCQUAID ELISE B & C MURRAY		44 GRANDVIEW AVENUE	002-007	8,902.48
MC SEAGULLS RESTAURANT INC		14 WHARF STREET		1,007.44
MC VICKER STEVEN D & NANCY J		SUNSET ROAD	006-020	569.26
MEADER BERNARD A JR	MICHELLE M BOUCHARD	50 MOFFAT LANE	025-017-008	4,385.71
MEADOW LAND COMPANY		200 TOWNSEND AVENUE		1,047.28
MEADOW LAND COMPANY LLC		200 TOWNSEND AVENUE	026-037-E	26,106.06
MEDAL HECTOR & ROBETA TRUST		137 LAKESIDE DRIVE	029-011	2,215.34
MEDIATORE NICHOLAS A		25 HUTCHINSON DRIVE	029-040-G	1,671.79
MEGARGEE CAROLINE		4 SPRUCE POINT HILL ROAD	006-002-A	1,314.56
MELI 2013 FAMILY TRUST		7 BARTER ROAD	019-079	1,797.72
MELI ISABEL		11 BARTER ROAD	019-078	1,153.93

Owner	Second Owner	Location	Map Lot	Original
MERJEN COMPANY LLC		15 TOWNSEND AVENUE	020-092	3,704.66
MERJEN COMPANY LLC		OFF TOWNSEND AVENUE	020-089-A	124.65
MERRILL INGRID		32 PENNINGTON LANE	029-034-D	2,420.94
MERTEN WILLIAM & BARBARA J		133 ATLANTIC AVENUE #61A	010-032-061A	2,327.14
MERTON JOSEPH B JR & JENNIFER F		25 BARROWS ROAD	017-038	4,843.17
MESSER, RICHARD M & JENNIFER		65 WALL POINT ROAD	017-015	3,681.53
METZ JOSEPH R & JUDITH M		6 JUNIPER POINT ROAD	004-005	2,889.97
METZ JOSEPH R & JUDITH M		12 ROCK ROAD	009-010-B	9,911.21
MEUSE JOAN A		2 BRADLEY ROAD	031-027	1,039.57
MEYER FAITH J		19 WILLIAMS STREET	018-005	2,273.17
MICHAEL VALENTINE PROPERTIES LLC		96 ATLANTIC AVENUE #1D	016-018-A-001D	2,672.80
MICHAUD FAMILY TRUST	CHARLES & VALEDA MICHAUD	96 ATLANTIC AVENUE #3A	016-018-A-003A	2,465.92
MICHAUD ROBERT W & SUSAN H		133 ATLANTIC AVENUE #61B	010-032-061B	2,259.03
MID COAST MARINE SERVICES INC		125 ATLANTIC AVENUE	010-032-A	11,463.49
MID COAST MARINE SERVICES INC		125 ATLANTIC AVENUE		298.12
MID COAST MARINE SERVICES INC		ATLANTIC AVENUE		208.17
MID TOWN MOTEL INC		96 MCKOWN STREET		75.82
MIDCOAST GATEWAY LLC		350 TOWNSEND AVENUE		1,040.85
MIDCOAST PAYROLL & ACCOUNTING				42.41
MILDRED MCEVOY TRUST		24 ROADS END	010-013	4,618.29
MILLCOVE PIER INC	C/O WILLIAM HALLINAN	18 WESTERN AVENUE	018-022	3,858.86
MILLER BRUCE N & CHRISTINE M	PATRICIA MOORE	101 CREST AVENUE	010-057	1,679.50
MILLER FAMILY EMPIRE LP		26 BEAR END ROAD	013-008-A	15,251.67
MILLER ROGER & MARY H	MILLER REVOCABLE TRUST	64 MCFARLAND POINT DRIVE #21	015-043-021	4,412.69
MILLER ROLAND M & JUDITH H		ISLE OF SPRINGS	027-001-170	939.34
MILLER WILLIAM S		36 BIRCH ROAD	007-009-001	7,402.89
MILLIAN CHARLES C & MARCIA B		59 KENNEY FIELD DRIVE	022-084	1,978.90
MILLIAN CHARLES C & MARCIA B		KENNEY FIELD DRIVE	022-084-A	249.29
MINDE TORE		321 TOWNSEND AVENUE	030-030-A	851.96
MINE OYSTER LLC		BLAKE'S WHARF		836.54
MINERICH THOMAS S & PATRICIA M		51 UNION STREET	020-059	4,398.56
MINERICH THOMAS S & PATRICIA M		39 SUMMIT ROAD	020-009-B	1,249.02
MIRAMARE LLC		33 ROADS END	010-025	10,029.43
MITCHELL SCOTT N & JEFFREY A		17 SEA STREET	015-046	1,634.52
MITTERLING RICHARD H		16 ATLANTIC AVENUE	020-048	2,203.78
MJH-BOOTH LLC		276 TOWNSEND AVENUE	030-016	12,558.31
MJH-BOOTH LLC		285 TOWNSEND AVENUE	030-018	7,582.79
MJH-BOOTH LLC		286 TOWNSEND AVENUE	030-019	929.06

Owner	Second Owner	Location	Map Lot	Original
MOBILE MINI INC				29.56
MODER ELIZABETH H	STEVEN M BURKE	18 JUNIPER POINT ROAD	004-007	2,956.79
MOLAI SHINGAYI N		14 SHERMAN STREET	019-114	2,157.52
MONROE PATSY W & PETER J		160 WESTERN AVENUE #12B	014-020-012B	3,110.99
MOONEY KARON R		73 MCKOWN STREET	015-087	2,836.00
MOONEY SAMANTHA C		41 UNION STREET	020-064	2,008.46
MOORE DAVID		40 OAK STREET	019-133	2,521.17
MOORE DEBORAH G		26 VILLAGE COURT #38	019-042-A-03B	4,290.62
MOORE JULIA & KENNETH	JULIA W MOORE REVOC TRUST	34 FULLERTON STREET	019-104	1,318.41
MORAN MICHAEL T & BARBARA		47 UNION STREET	020-061	3,437.38
MOREHOUSE ANNE S	THOMAS M WRIGHT	ISLE OF SPRINGS	027-001-096	650.21
MOREY DONNA J		260 TOWNSEND AVENUE	030-014	2,485.19
MORGAN SHEILAGH J & DOUGLAS E		126 LOBSTER COVE ROAD	021-033	1,945.49
MORGAN WALTER J III & SUSAN F		37 HIGHLAND PARK ROAD	023-012	454.89
MORIARTY STEPHEN E	DEIRDRA A MURPHY	68 BAY STREET	020-208-C	1,265.73
MORISHITA FAMILY LIVING TRUST		38 OAK STREET	019-131	1,488.03
MORRELL ELEANOR M & RICHARD A		ISLE OF SPRINGS	027-001-088	1,435.35
MORRELL ELEANOR M & RICHARD A		ISLE OF SPRINGS	027-001-126	1,581.84
MORRIS MALCOLM J & NANCY		4 CREST AVENUE	016-143	4,372.86
MORRIS HANS F & ALICIA C		37 LOBSTER COVE ROAD	016-142	3,565.88
MORRISON CHARLOTTE & FRED	C. MORRISON REVOC TRUST	15 POOLER ROAD	004-004-A-001	4,876.58
MORRISON ERIK T	CYR KARA GRIFFIN	44 ROADS END	010-008	4,942.11
MORSE MARY ANN		103 OCEAN POINT ROAD	031-005	1,263.16
MORTON SETH, JOSHUA & GREGORY		117 BAYVILLE ROAD	024-033	7,320.65
MOSER HARRY C & ROBERT H		JUNIPER POINT ROAD	004-030-A	1,138.51
MOTTRAM RONALD J & HOLLY H		39 MOUNTAIN VIEW ROAD	029-006-I	2,188.36
MOULAISON WALTER JR & KATHRYN		31 BAYBERRY ROAD	011-009-G	844.25
MOULAISON WALTER JR & KATHRYN		18 NAHANADA ROAD	011-025	1,752.74
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-005	968.89
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-006	161.91
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-008	161.91
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-010	161.91
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-009	176.05
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-011	164.48
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-013	164.48
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-014	165.77
MOUNT DORA GROUP 1 LLC		46 PARK STREET	020-192-001	2,232.05

Owner	Second Owner	Location	Map Lot	Original
MSL HOLDING LLC		80 MCKOWN STREET	015-082	5,549.92
MUCCI NANCY BRIGGS		9 BRIGGS LANE	024-038	7,517.25
MUELLER DARRYL		35 OAK STREET	019-140	3,216.36
MUIR CRAIG D		44 CAMPBELL STREET	020-033	1,432.78
MUIR CRAIG D & KATHERINE	MT PISGAH LODGE NOM TRUST	42 SUMMIT ROAD	020-020	2,183.22
*MULLEN DEBORAH H		62 OAK STREET	020-111	1,492.14
MULLER WARDEN B & JUDITH E		240 ATLANTIC AVENUE	006-029	3,932.10
MULLIN PETER A	BARBARA HEALY SMITH	290 SAMOSET ROAD	028-005	5,241.52
MULLIS MARK F		132 ATLANTIC AVENUE	010-042	2,947.79
MUNDEE DAVID F & DEBORAH G		57 FULLERTON STREET	019-068	2,887.40
MUNDEE-SAMPLE DEBORAH G		55 FULLERTON STREET	019-063	4,321.46
MUNDY MARION E		3 SHERMAN STREET	019-120	1,719.33
MUNDY SARAH A		19 WEST STREET	019-122	2,225.62
MUNRO FRED		54 COMMERCIAL STREET		143.92
MUNRO FREDERICK J		54 COMMERCIAL STREET	015-012	2,246.18
MURPHY FABRY L & HERBERT L JR		48 MOFFAT LANE	025-017-009	3,285.75
MURPHY JOSEPH R & SUSAN		7 SCHOOL STREET	020-150	672.06
MURPHY WILLIAM T & JOAN	MURPHY REVOCABLE TRUST	14 SUMMIT ROAD	016-064	1,620.39
MURPHY PATRICK L & JANE O		134 LOBSTER COVE ROAD	021-034	1,544.57
MURRAY ELIZABETH A		43 OLD STONEWALL ROAD	006-002-M-001	1,538.15
MURRAY GRETCHEN S	G MURRAY TRUST LIABILITY CO	38 BIRCH ROAD	007-009-002	7,005.82
MURRAY HILL PROPERTIES INC	LIABILITY COMPANY	COMMERCIAL STREET	015-106	8,592.80
MUZZY GREGORY E & DONNA L		23 CROOKED PINE ROAD	011-054	4,942.11
MYSHRALL NORA E		23 PEAR STREET	020-123	1,850.40
NADEAU THOMAS P		143 TOWNSEND AVENUE	022-023	5,821.05
NADEAU THOMAS P OD		143 TOWNSEND AVENUE		248.01
NAJIM RALPH E & JANE H		219 TOWNSEND AVENUE	030-008-A	6,409.58
NANCY SIAGEL REV TRUST	NANCY SIAGEL	18 BAY STREET	016-059	1,175.78
NARAYANAN NISHA		42 WAWENOCK TRAIL	029-043	2,058.57
NASH KIMBALL	LOUISE BURVILL	ISLE OF SPRINGS	027-001-195	827.54
NEE THOMAS & JUDITH		3 SIMMONS DRIVE #18	022-039-018	380.36
NELSON CHERYL A & EDWARD A		58 WEST STREET	019-039	3,698.23
NELSON EDWARD C		6 SHERMAN STREET	019-112	2,297.58
NEMC TRUST		NAHANADA ROAD	011-008	362.37
NESSMITH ELIZABETH N		319 TOWNSEND AVENUE	030-030	1,453.34
NESTLE WATERS N AMERICA INC				20.56
NETHERTON CONNIE S		57 WESTERN AVENUE	018-031	2,386.25
NEWELL STEWART P		15 STEWART POINT ROAD	025-002	4,561.75
NEWTON JAMES		35 CHIMES LANE	008-003-002	3,509.34

Owner	Second Owner	Location	Map Lot	Original
NEWTON JAMES B	CYNTHIA E WINNE	36 CHIMES LANE	008-003-003	8,506.70
NEWTON JOHN D & REBECCA A	NEWTON REBECCA	15 ATLANTIC AVENUE B	020-053-B	3,012.04
NGUYEN DUC		6 PARK STREET	020-166	1,757.88
NGUYEN HAI P		40 BAY STREET	016-074-A	1,648.66
NGUYEN TIENG C & HIEP	HAO T NGUYEN	4 ATLANTIC AVENUE	020-043	2,536.59
NGUYEN TIENG C & HIEP	HAO T NGUYEN	89 TOWNSEND AVENUE	020-073	2,302.72
NGUYEN TIENG CONG		89 TOWNSEND AVENUE		113.08
NIELSEN CHRISTOPHER H & ANDREA		VIRGINIA STREET	024-046	154.20
NIELSEN CHRISTOPHER H & ANDREA		28 VIRGINIA STREET	024-047	10,650.08
NIGHTINGALE CLYDE W & TODD		53 KENNEY FIELD DRIVE	022-085	1,808.00
NIKLA MARTHA C TRUSTEE	THE MAINE TRUST	111 APPALACHEE ROAD	021-056	3,221.50
NISSENBAUM MARK & BARBARA		130 CREST AVENUE	007-007-J	2,070.14
NISSENBAUM ROBERT J		23 EASTERN AVENUE	022-057	2,699.79
NIVEN ELIZABETH, CYNTHIA & STUART EDWARD M PARSONS		ISLE OF SPRINGS	027-001-114	1,042.14
*NOAH OSCAR JR & MARILYN		16 FULLERTON STREET	019-101	1,337.94
NOONAN BLAINE & CYNTHIA		26 PENNINGTON LANE	029-034-A	2,198.64
NORMA J HOLMBERG TRUST		16 SCHOOL STREET	020-137	1,341.54
NORMAN F BREITNER LIVING TRUST	EMILY BREITNER LIVING TRUST	WHEELER ROAD	026-010-A	2,640.68
NORMAN F BREITNER LIVING TRUST	EMILY BREITNER LIVING TRUST	28 HERON COVE ROAD	026-022-D	3,830.59
NORMAN WILLIAM		59 APPALACHEE ROAD	021-073	6,219.40
NORMAN WILLIAM T & LILI R		57 APPALACHEE ROAD	021-072	6,097.33
NORRED CURTIS R & PATRICIA D		42 BIRCH ROAD	007-009	7,005.82
NORRED MICHAEL L & VIRGINIA		37 WILLIAMS STREET	018-016	715.75
NORTH CHARLES E III & ANNE K		OFF LAKESIDE DRIVE	029-032-A	14.14
NORTHEAST COFFEE CO				10.28
N. NEW ENGLAND TELEPHONE				41.12
NORTON JOHN & MARIA		21 PARK STREET	020-036	2,311.72
NORTON JOSEPH M			031-013-C	484.45
NOTLESAH CORPORATION	C/O KAY WILDER	9 SEA VIEW PLACE	014-008	18,316.39
NPRTO NORTHEAST LLC				6.43
NUCO2 SUPPLY LLC				12.85
NUTT FAMILY BOOTHBAY HBR TRUST	MARGARET NUTT MITCHELL	53 MCKOWN POINT ROAD	008-008	5,453.54
NYBERG NANCY		26 JUNIPER POINT ROAD	004-010	2,960.64
OAK GROVE CONDOMINIUMS INC	C/O GAUTHIER & CO CPA's INC	WESTERN AVENUE	014-021	1,156.50
OAK STREET PARKING LLC		18 OAK STREET	019-009	2,268.03
OAK HOLIDAY HOUSE FAMILY TRUST	CAROL & R TANDY	SUNSET ROAD	006-004	389.36
OAK HOLIDAY HOUSE FAMILY TRUST	CAROL & R TANDY	104 SUNSET ROAD	006-005	2,561.01
O'BRIEN GERARD		78 KENNEY FIELD DRIVE	022-072-B	1,805.43

Owner	Second Owner	Location	Map Lot	Original
O'CONNELL EUGENIE W	M R REALTY TRUST	7 CEDAR LANE	004-004-A-003	3,951.38
O'CONNELL JOHN W & EUGENIE W		10 CEDAR LANE	004-004-A-002	4,829.03
O'CONNELL JOHN W & EUGENIE W	JAMES/CONSTANCE O'CONNELL	MCKOWN POINT	004-004-A	2,517.32
O'CONNELL JOHN W & EUGENIE W	JAMES/CONSTANCE O'CONNELL	JUNIPER POINT ROAD	004-030	1,254.16
O'CONNELL JOHN W & EUGENIE W	JAMES/CONSTANCE O'CONNELL	MCKOWN POINT ROAD	004-055	699.04
O'CONNELL KRISTIN L		15 HIGH STREET	016-050-A	3,013.33
O'CONNOR JOANNE BASS	O'CONNOR QUAL PERS RES TRST	113 BAYVILLE ROAD	024-034	2,437.65
*OEST HARVEY J		42 WESTERN AVENUE	018-025	14,471.93
OGILVIE GAIL		OFF HILLCROFT ROAD	020-207	474.17
OGILVIE GAIL		76 BAY STREET	020-208	2,171.65
OGILVIE GAIL		74 BAY STREET	020-208-A	992.02
OJKOVICA LLC		75 TOWNSEND AVENUE	020-075	7,231.98
OLESON MERVAL W & FANCHON		CROOKED PINE ROAD	011-047	173.48
OLESON MERVAL W & FANCHON		42 CROOKED PINE ROAD	011-038	1,608.82
OLESON MERVAL W & FANCHON		OFF CREST AVENUE	011-014-A	115.65
OLIPHANT ANNE D & JAMES N		40 BEACH ROAD	007-008-D	8,524.69
ON THE BRIDGE LLC		24 ATLANTIC AVENUE	020-050	2,023.88
ON THE HARBOR LLC		66 COMMERCIAL STREET	015-015	2,803.87
ONDERKO RONALD P & LYNN R		70 OLD STONEWALL ROAD	006-001-A	1,078.12
O'NEILL ANTHONY & MARY LEE		32 HARRIS POINT ROAD	017-004	10,490.74
ORR JANE P		9 MCCLINTOCK STREET	019-146	2,438.93
OSBORN ALLAN & LINDA		123 COMMERCIAL STREET	015-058	3,305.02
OSBORN, MARK C	BRIAN J MAKAREWICZ	24 GREENLEAF LANE	015-065	3,454.08
OSMAN MOHAMED F & JENNIFER P		57 PARK STREET	020-194-A	2,402.95
OSMAN MOHAMED REVOCABLE TRST	JENNIFER OSMAN REVOC TRUST	51 PARK STREET	020-194-B	1,755.31
OSMAN PAGE LLC		185 TOWNSEND AVE		89.95
OSTERMANN CAROL W		5 BEACH ROAD	007-008-S	2,175.51
O'SULLIVAN PROPERTIES LLC		5 PARK STREET	020-039	2,089.41
OTTO JOHN P	JOANNE C LORENCE	30 CROOKED PINE ROAD	011-036	1,241.31
PACKARD THEODORE	DOLORES BLASCO	109 TOWNSEND AVENUE	020-116	4,145.41
PAETZOLD RAYMOND M		27 MASSACHUSETTS ROAD	004-044	3,592.86
PAGE ANDREW P		4 LOG CABIN LANE	022-039-B	2,453.07
PAGE DALE		103 MIDDLE ROAD	026-033-B	1,882.53
&PAGE HENRY M & NYLENE		29 MIDDLE ROAD	018-017	1,427.89
PAGE LOBSTER INC		FISH PIER		79.67
*PAGE LYNNETTE M		49 EASTERN AVENUE	022-053	1,330.23
PAGE PHILIP A & SUNNI GAIL		22 WALL POINT ROAD	017-001	2,077.85
PAGE NEAL & LISA		22 SNOW ROAD	020-002	2,774.32



Owner	Second Owner	Location	Map Lot	Original
PAINE VICTORIA L		5 PAINE ROAD	019-089	1,223.32
PAINE'S CLOTHING INC		4 COMMERCIAL STREET		50.12
PALM CAROL STUART & DANNY JAMES		11 PINKHAM COVE ROAD	005-007	2,869.41
PALMER CHRISTOPHER K	KILENE E CONRAD	WAGNER WAY	026-037-00D001	1,910.80
PAMELA S WESTFALL REVOC TRUST		68 WALL POINT ROAD	017-016	4,204.52
PAPINEAU SUSAN M		8 APPALACHEE ROAD	021-039-G	2,767.89
PAQUETTE SUSAN M		9 PARK STREET	020-038	1,504.74
PARASTATIDES FREDERICK & EDITH		58 NAHANADA ROAD	011-062	1,736.04
PARKER ALLYSON J		21 UNION STREET	020-070	2,571.29
PARRISH JAMES & ESTA C	PARRISH FAMILY TRUST	6 BIRCH ROAD	011-069	5,083.46
PARROW ROBERT F & KAREN R		133 ATLANTIC AVENUE #31T	010-032-031T	2,284.73
PARTRIDGE DAVID T & MARY B		WEST HARBOR POND CONDOS	014-039-017B	3,382.12
PASCALE JAMES V JR		11 MIDDLE ROAD	018-018	1,678.21
PASKAL ROBERT M & JACQUELINE F		64 MCFARLAND POINT DRIVE #17	015-043-017	4,055.46
PAT-A-MAC COTTAGE INC		20 ROBERTS CIRCLE	024-029	3,266.47
*PATCH DAVID A & MARY C	C/O BRANCH BANK & TRUST CO	145 SAMOSET ROAD	025-018-001	3,604.68
PATCH FAMILY HOME LLC		150 SAMOSET ROAD	025-026	9,395.92
PATRICIA B POWELL REVOC TRUST		14 MCKOWN POINT ROAD	008-011	285.27
*PATRICK THOMAS K & DOROTHY		279 SAMOSET ROAD	028-008-B	4,595.42
PATTERSON NANCY E		ISLE OF SPRINGS	027-001-057	687.48
PAUL WILLIAM L & CAROLE M		43 MCFARLAND POINT DRIVE #6	015-043-006	4,485.94
PAULA M SARGENT LIVING TRUST	PAULA M SARGENT	29 BREAKWATER ROAD	005-011-A	16,753.83
PAULIN CHRISTY		22 LOBSTER COVE ROAD	016-124	1,763.02
PAXSON LESLIE		11 OLD STONEWALL ROAD	006-A-004	1,311.99
PAYSON H M & CO	WILLIAM WATROUS WILDE TRST	22 HODGDON COVE ROAD	013-016	10,859.54
PAYSON H M & CO	WILLIAM WATROUS WILDE TRST	18 HODGDON COVE ROAD	013-013	13,248.35
PECK DONALD & PATRICIA		28 CROOKED PINE ROAD	011-034	1,344.11
PECK DONALD & PATRICIA		CROOKED PINE ROAD	011-053	168.34
PELLETIER THEODORE F		12 WEST STREET	019-013	1,437.92
PENNIMAN JOYCE R & ROY W		51 HIGH LEDGE LANE	030-031-011	120.79
PENNOYER POINT BOOTHBAY LLC		5 PENNOYER DRIVE	014-010	11,274.59
PENNOYER RAYMOND P JR	FAMILY LTD PARTNERSHIP 25%	7 PENNOYER DRIVE	014-009-A	10,890.38
PENNOYER RAYMOND P JR & EDITH		6 PENNOYER DRIVE	014-009	3,980.93
PEREZ DE ALDERETE FRANK M		98 EASTERN AVENUE	023-002	1,930.07
PERFORMANCE FOOD GROUP INC				26.99
PERIWINKLE COASTAL LLC		76 WEST STREET	019-041-A-001	4,367.72
PERIWINKLE COASTAL LLC		78 WEST STREET	019-041-A-002	4,533.48

Owner	Second Owner	Location	Map Lot	Original
PERKINS JAMES B III TRUST	C/O SUSAN PERKINS	43 ATLANTIC AVENUE	016-029	6,161.58
PERKINS JILL T		149 SUNSET ROAD	006-003-B	1,918.51
*PERKINS PROPERTIES LLC		50 WEST STREET	019-036	1,573.10
PERKINS THOMAS I & LAURA L		121 TOWNSEND AVENUE	022-007	3,526.04
*PERRIGO LELAND S & ANN		159 MIDDLE ROAD	030-050-A	586.22
PERRIGO LELAND S & ANN		161 MIDDLE ROAD	030-050-A-ON	105.37
PERRITT MARGARET		58 TOWNSEND AVENUE	019-153	2,941.37
PERRY KEVIN J & JOANNE C		20 LINEKIN ROAD #7A	001-017-A-007A	4,227.65
*PERRY LISA C		5 HACKMATAK ROAD	030-022-A	1,980.44
PERRY MICHAEL S		18 MIDDLE ROAD	018-015	638.65
PERRY MICHAEL S		14 ELVIRA DRIVE	018-002-A	880.23
PERSSE JOHN W III		38 JUNIPER POINT ROAD	004-018	6,147.44
PETERS MARGARET B		OAK STREET	026-037-F	10.28
PETERS MARGARET B		OAK STREET	026-037-H	2,018.74
PETERS MARGARET B		OAK STREET	026-037-J	733.74
*PETERS TAMARA J		30 LOBSTER COVE ROAD	016-127	1,325.09
PETERSEN CRAIG M		35 HIGH LEDGE LANE	030-031-010	125.93
PETERSON DAVID C & ROBERT C	RANE CHRISTENSEN	30 JUNIPER POINT ROAD	004-012	3,660.97
PETERSON ERIK C		17 WESTERN AVENUE	018-013	2,440.22
PETERSON SUSAN A		4 PINKHAM COVE ROAD	005-004	4,449.96
PGC2 LLC		OFF TOWNSEND AVENUE	030-033	745.30
PGC3 LLC		35 ATLANTIC AVE		904.64
PGC3 LLC		38 ATLANTIC AVENUE	016-040	3,376.98
PGC3 LLC		44 ATLANTIC AVENUE	016-043	3,667.39
PGC3 LLC		6 BAY STREET	016-045	3,437.38
PGC3 LLC		56 MCKOWN STREET	015-067-A	11,187.21
PGC3 LLC		101 COMMERCIAL STREET	015-061	5,517.79
PGC3 LLC		5 BAY STREET	016-115	697.76
PGC3 LLC		9 BAY STREET	016-113	4,643.99
PGC3 LLC		24 OAK STREET	019-010	4,975.52
PGC3 LLC		63 OAK STREET	020-106	2,716.49
PGC3 LLC		58 SCHOOL STREET	022-004	2,770.46
PGC3 LLC		137 TOWNSEND AVENUE	022-024	6,160.29
PGC3 LLC		120 LOBSTER COVE ROAD	021-033-A	1,950.63
PGC3, LLC		7 BAY STREET	016-114	4,145.41
PGC4 LLC		63 TOWNSEND AVENUE	020-078	5,368.73
PGC8 LLC		60 ATLANTIC AVENUE	016-116	2,084.27
PGC8 LLC		41 ATLANTIC AVENUE	016-030	1,963.48
PGC8 LLC		37 ATLANTIC AVENUE	016-032	35,237.27
PGC8 LLC		35 ATLANTIC AVENUE	016-033	15,494.53

Owner	Second Owner	Location	Map Lot	Original
PGC8 LLC		49 ATLANTIC AVENUE	016-028	10,510.02
PGC8 LLC		47 ATLANTIC AVENUE	016-028-A	2,315.57
PGC8, LLC		35 ATLANTIC AVENUE		3,758.63
PHIBBS-WARBURTON JOAN F	HUGH COFFIN PHIBBS	14 JUNIPER POINT ROAD	004-004-A-004	2,762.75
PHILBRICK T ENTERPRISES LLC		ATLANTIC AVENUE	016-018	2,179.36
PHILBRICK T ENTERPRISES LLC		97 ATLANTIC AVENUE	016-019	9,186.47
PHILBRICK T ENTERPRISES LLC		ATLANTIC AVENUE	016-020	616.80
PHILIP & THERESA PLANT FAM ILY	TRUST OF 2020	3 VILLAGE COURT #2	019-042-A-002	3,840.87
PHINNEY DAVID A		33 HIGHLAND PARK ROAD	023-013	1,030.57
PHINNEY JERIE S	CRAIG S ANDREWS	117 MIDDLE ROAD	026-033-A	1,581.84
PHIPPS HAROLD R JR & FRANCES		9 ELVIRA DRIVE	018-002-E	2,230.76
PHIPPS JR HAROLD R & FRANCES		15 WESTERN AVENUE	018-002-D	2,584.14
PIER 1 PIZZA INC				875.09
PIERCE DEBORAH W		ISLE OF SPRINGS	027-001-237	832.68
*PIERCE NORMAN & MARY		11 HUTCHINSON DRIVE	029-040-A	1,251.85
PIERCE FRANCES	EVELYN R SMITH	51 WESTERN AVENUE	018-032	2,760.18
PIERCEY EBBEN & ASHLEY		31 LAKEVIEW ROAD	018-079	655.35
PIERCY EBBEN L		45 LAKEVIEW ROAD	018-075	1,858.11
PIGGOTT DONNA		62 ATLANTIC AVENUE		87.38
PIGGOTT DONNA		62 ATLANTIC AVENUE	016-117	3,436.09
PILGRIM CARLO M & CATHERINE M		7 ABENAKI ROAD	021-039-H	2,284.73
PINE STATE TRADING COMPANY				34.70
PINGREE MICHAEL D		6 ABENAKI ROAD	021-039-E	2,447.93
PINGREE MICHAEL D		ABENAKI ROAD	021-039-J	873.80
PINHO PATRICIA L		50 SCHOOL STREET	022-002	1,494.46
PINKHAM DUANE M & MARY		3 HARBOR HEIGHTS ROAD	016-133	1,045.99
PINKHAM FREDERICK & ESTELLA		16 BARROWS ROAD	017-034-B	1,070.41
PINKHAM GARY A & COLLENA	SHERI THOMPSON	10 PAINE ROAD	019-083	1,473.90
PINKHAM, LINDSEY GRACE		57 BAYVILLE ROAD	031-040	1,329.98
PINKHAM LYNN A		HIGHLAND PARK ROAD	023-005	55.26
PIPER DOUGLAS J & PAMELA J		122 CREST AVENUE	007-007-H	1,476.47
*PITCHER STEPHEN L		231 MIDDLE ROAD	030-045	1,530.69
PLUMMER TROY		238 BEATH ROAD	031-019	443.33
PLUMMER WILLIAM D & ELAINE J		139 OCEAN POINT ROAD	031-009	677.20
PLUMMER MEREDITH J & QUINTON		11 WILLIAMS STREET	018-008	1,538.15
PLUNKETT PATRICK F	MARY A PLUNKETT DEVISEES	107 CREST AVENUE	010-069	1,250.31
POITRAS PETER		12 PEAR STREET	020-122	1,290.14
POOLE KRISTI L		28 PENNINGTON LANE	029-034-B	1,688.49
POOLE KRISTI L		30 PENNINGTON LANE	029-034-C	367.51

Owner	Second Owner	Location	Map Lot	Original
PORTLAND CELLULAR	D/B/A VERIZON WI	14 JORDAN DRIVE		82.24
PORTLAND CELLULAR		47 COMMERCIAL STREET		59.11
PORTS OF ITALY		11 CAMPBELL STREET	016-056	418.91
POTHIER CHRISTINE R		185 ATLANTIC AVENUE	010-007	2,251.32
POTTLE CLAYTON J & CYNTHIA		ISLE OF SPRINGS	027-001-156	787.71
POTTS MICHAEL S		24 PINE STREET		812.12
POUDER GEORGE A		135 LOBSTER COVE ROAD	020-198	952.19
POULIS ASHOR		31 BACK NARROWS ROAD	021-023	1,622.96
POULTON NICOLE J		29 SPRUCE POINT HILL ROAD	031-013-A	460.03
POWERS JAMES A		UNION STREET	006-002-F	2,318.40
PRAMAS ELLEN N & WILLIAM		260 SAMOSET ROAD	020-065-001	2,641.96
PRAWER ALISON E & TODD I		6 RACoon DRIVE	028-004	8,698.17
PRESLEY WILLIAM A & M SUZANNE		102 WALL POINT ROAD	007-008-J	2,841.14
PRETORIUS JOHANNES F & ERIKA		14 GRANDVIEW AVENUE	017-020	6,157.72
PRINCE 14 GRANDVIEW LLC	C/O CONSTANCE PRINCE	255 ATLANTIC AVENUE	002-012	17,420.75
PRINCE CANDICE HOWARD & WILLIAM		104 COMMERCIAL STREET	005-003	3,185.52
PRINCE MICHELLE M		56 WEST STREET UNIT B	015-022	2,393.96
PRITCHARD KAREN	JULIA ANN DEGENHARD	21 UNION COURT	019-038-B	1,220.75
PROFIT DAVID A & DEBORAH		146 LOBSTER COVE ROAD	020-156	3,439.95
PROFIT WILLIAM S & LAURIE		54 OAK STREET	021-039-A	2,459.49
PROSE RICK & BARBARA A	FLORENCE ROSENBERG	OAK STREET	020-109	2,557.15
PROSE RICK & BARBARA A	FLORENCE ROSENBERG	22 BAYBERRY ROAD	019-138	231.30
PUMILIA LEIGH S		HILLCROFT ROAD	011-023	697.76
QUEENAN FAMILY TRUST	JOHN F & JOANN QUEENAN	60 BAY STREET	020-003-A	115.65
QUEENAN FAMILY TRUST	JOHN F & JOANN QUEENAN		020-004	1,267.01
QUENCH USA LLC		5 FULLERTON COURT		1.29
QUINN JEFFREY C		3 FULLERTON COURT	019-094	665.63
QUINN JEFFREY C & JENNIFER A		15 OLD QUARRY LANE	019-095	2,406.80
QUINN JOSEPH J	JOANNE L ALLEN	11 SIMMONS DRIVE #7	018-031-00A001	1,084.54
QUINN TERRANCE J & DONNA S		2 SUNSET ROAD	022-039-007	233.87
*RACICOT DAVID F & MARGARET T		27 JUNIPER POINT ROAD	010-049	1,872.50
RACY BARBARA T & ALI JIHAD	RACY FAMILY TRUST	11 GRANDVIEW AVENUE	004-029	3,033.89
RAE REVOCABLE TRUST	VJE REVOCABLE TRUST	18 PAINE ROAD	002-013	19,183.77
RAND TIMOTHY		10 WEST STREET	019-086	1,957.06
RANKINS JR BENJAMIN H	LISA WALBY	223 TOWNSEND AVENUE	019-012	1,973.76
RARED BOOTHBAY STORE #4536 LLC		9 TOWNSEND AVENUE	030-011	11,837.42
RAYLE CATHRYN C		15 SCHOOL STREET		24.42
RAYLE CATHRYN C & KENNETH E			020-147	1,924.93

Owner	Second Owner	Location	Map Lot	Original
RAYMOND MICHAEL & SHARON K		33 MCFARLAND POINT DRIVE #2	015-043-002	3,519.62
RAYMONDS ELAINE		59 REED ROAD	026-021-F	1,554.85
RB HOLDINGS LLC		92 TOWNSEND AVENUE	020-099	4,198.10
RB HOLDINGS LLC		92 TOWNSEND AVENUE		379.08
REBEL LAWRENCE P		103 TOWNSEND AVENUE	020-117	3,112.27
RECOING AURELIEN	ALEXANDRA TALLEN	1 CHIMES LANE	008-003-006	4,809.76
RED HAWK REACH ASSOCIATION		27 JORDAN DRIVE	030-002-A	101.52
REDBOX AUTOMATED RETAIL LLC				61.68
REDDEN ALAN G & KENNETH O		25 HARRIS POINT ROAD	017-006	5,755.52
REDFIELD THOMAS H SR & MARTHA	C/O- BRENDA R VON TEUBER	140 ATLANTIC AVENUE	010-043	3,289.60
REECE FAMILY COTTAGE LLC		ISLE OF SPRINGS	027-001-233	1,945.49
REED DIANE L		75 WESTERN AVENUE	018-029	2,414.52
REED DIANE L		REED ROAD	018-029-B	80.96
*REED EDGAR II	HOLLY STOVER	ISLE OF SPRINGS	027-001-217	448.72
REED EDGAR III		41 HUTCHINSON DRIVE	029-040-P	1,051.13
REED HARRIETT L		131 LOBSTER COVE ROAD	021-024	1,436.63
REED JOHN D & NORA		219 ATLANTIC AVENUE	005-031	2,550.73
REED OMER W & CONSTANCE W		14 ATLANTIC AVENUE	020-047	1,572.84
REED UPHAM KIM, NICHOLAS UPHAM	BARTER & SOLER	WILDER LANE	025-001	209.46
REED WINTHROP B III	HEIDI L ST PETER	LINEKIN ROAD	003-005-015	1,882.53
REGINO MICHAEL		BEATH ROAD	031-019-001	411.20
REGO MATTHEW B	REGO BRIAN R	12 PATTON LANE	029-041-002	1,241.31
REID ANYA		31 GRANARY WAY		43.69
REILLEY KAREN J		11 POWDER HILL FARMS ROAD	025-014-B-001	3,608.28
REILLEY MARK & DIANA		32 MOFFAT LANE	025-017-006	1,852.97
REILLY TERENCE DOUGLAS		53 SUNSET ROAD	010-002	1,368.53
REINECKE VICTORIA W & LEIGH F		94 LAKEVIEW ROAD	018-066	3,374.41
REINECKE VICTORIA W & LEIGH F		90 LAKEVIEW ROAD	018-066-A	1,828.56
REINHART ELIZABETH B & RONALD		22 WAWENOCK TRAIL	026-005	2,821.86
RENDE SUZANNE & NATHANAEAL J		8 FACTORY COVE ROAD	005-018	4,674.83
REPA JOHN THEODORE & BETTY H		15 CEDAR LANE	004-009	5,416.28
REYES HERNAN M & DOLORES		59 MCFARLAND POINT DRIVE #14	015-043-014	4,679.97
REYNOLDS STEVEN S & LORI A		8 SUMMIT ROAD	016-063	627.08
RICCARDI PAT JR	JOHN DOHERTY JR	18 OLD ICE HOUSE ROAD	014-024-A	2,194.78
RICCI RAYMOND ROBIN & ELAINE		16 HUTCHINSON DRIVE	029-040-B	1,667.93
RICHARD A ROMANELLI REVOC TRST	RICHARD A ROMANELLI	96 ATLANTIC AVENUE #2D	016-018-A-002D	2,571.29
RICHARDSON ARTHUR III		27 OAK STREET	019-142	1,439.20

Owner	Second Owner	Location	Map Lot	Original
RICHARDSON KATHERINE		ISLE OF SPRINGS	027-001-047	736.31
RICHAVEN REV TRUST		186 WESTERN AVENUE	013-002	6,797.65
RICKEMAN VIRGINIA SHEPAD		195 SAMOSET ROAD	028-014	5,684.84
RIDLON IAN; ROBIN F WOOLSON	LIZ GARCIA, MARGOE SHAW	ISLE OF SPRINGS	027-001-013	655.35
RIDLON JOHN M & PATRICIA A		ISLE OF SPRINGS	027-001-213	1,281.15
RIECHEL DONALD P & SUSAN	RIECHEL FAMILY TRUST	107 APPALACHEE ROAD	021-059	5,014.07
RIGAS MARK		185 TOWNSEND AVENUE		141.35
RIGAS MARK & GIANNOULA		31 OAK STREET	019-141	2,329.71
RILEY RUSSELL SHANE		23 UNION STREET	020-069	5,142.57
RILEY RUSSELL SHANE		10 GILEAD STREET	020-129	1,892.81
RILEY RUSSELL SHANE		10 MCKOWN STREET	015-101	2,121.54
RILEY RUSSELL SHANE		18 EAMES ROAD	015-026	17,717.58
RILEY RUSSELL SHANE		150 COMMERCIAL STREET	015-024	5,702.83
RIML PAMELA WILKOFF		WEST HARBOR POND CONDOS	014-039-004C	3,143.11
RING DENNIS M & SHARON A		4 OLD STONEWALL ROAD	006-002A-001	1,296.57
RING RICKY L	JOHN A BOWEN	25 KENNEY FIELD DRIVE	020-184	1,530.44
RING RICKY L	JOHN A BOWEN	28 KENNEY FIELD DRIVE	020-175	2,058.57
RIPP THOMAS M	THOMAS M RIPP REVOC TRUST	27 BAYBERRY ROAD	011-009-J	833.97
RITTALL JOAN M		LOBSTER COVE ROAD	021-020	254.43
RITTALL JOAN M		LOBSTER COVE ROAD	021-039	1,470.04
RITTERHAUS AHREN & KATHARINE		91 CREST AVENUE	010-071	1,010.01
RITTERSHAUS BRAUMAN ANNALIESE		103 CREST AVENUE	010-060	1,053.70
RITTERSHAUS CHARLES & ELAINE F		23 BAYBERRY ROAD	011-009-L	1,105.10
RIZZO PAUL F		LINEKIN ROAD	003-005-012	1,637.09
ROBERT & RUTH ZOLLINGER REV TRST ROBERT M & RUTH ZOLLINGER		100 GRANDVIEW AVENUE	001-013	18,933.19
ROBERTS ALFRED		12 ROBERTS CIRCLE		7.71
ROBERTS ALFRED G & REBECCA		12 ROBERTS CIRCLE	024-023	2,884.83
ROBERTS DOUGLAS S		8 HARRIS POINT ROAD	017-002-C	5,098.88
ROBERTSON CHARLES E & JUDITH		87 LINEKIN ROAD	003-005-006	10,163.07
*ROBINSON JAMES P & FRANCES M		19 VILLAGE COURT #6	019-042-A-006	3,522.44
ROBINSON VICTORIA & SHERWIN G		17 MILL COVE CREST	RO019-051	1,670.50
ROBITAILLE PHILIP S & VIRGINIA N		VIRGINIA STREET	024-045	1,079.40
ROBITAILLE PHILIP S & VIRGINIA N		31 VIRGINIA ST	031-029-00A	7,144.60
ROCHE SARAH		44 CROOKED PINE ROAD	011-039	1,273.44
ROCK ROAD LLC	MCCOY FAM OFFICE SVC LLP	36 ROCK ROAD	009-014	10,181.06
ROCKCREST LLC	C/O LEE FANNING	10 SEA VIEW PLACE	014-008-B	12,224.21
ROCKWELL MICHAEL F		11 WESTERN AVENUE	018-002-C	925.20
RODDAN HEIDI G	LAWRENE T NEIRMEYER	37 HUTCHINSON DRIVE	029-040-I	1,782.30



Owner	Second Owner	Location	Map Lot	Original
ROGERS VALERIE A	JERRY SWARTZ	17 WEEKS ROAD	021-026	1,401.94
ROGERS SCOTT Y & ABBY J		100 APPALACHEE ROAD	021-050	3,283.18
RONAN AMY DOLLOFF & SEAN	HOWARD BLACKBURN DOLLOFF	150 TOWNSEND AVENUE	022-012	2,528.88
ROSE DONALD MCG		BAYVILLE	024-012-A	9.00
ROSEHIP COTTAGES LLC		12 WILLIAMS STREET	018-037	1,015.15
ROSENBERG HARRY C & DEBORAH		11 MASSACHUSETTS ROAD	004-047	2,809.01
ROSENBERG MATTHEW J & MARIA C		180 WESTERN AVENUE	013-001	7,968.29
ROSENBLOOM JOSEPH III REV TRST	JOSEPH L ROSENBLOOM III	BRIGGS LANE	024-041	1,917.22
ROSS CHARLES		15 CRANBERRY ROAD	011-006-B	1,926.22
ROSS JENNIFER DAVIS	DAVIS FAMILY TRUST	18 CHIMES LANE	008-003-005	4,749.36
ROSS VICTORIA C		58 LAKESIDE DRIVE	029-024-A	804.41
ROSSANO MARY PENELOPE K		17 HAHN COVE RD	009-025	13,549.04
ROSSER STEVEN C	CAROL J DAVIS	107 ATLANTIC AVENUE	010-036	4,832.89
ROTH KATHERINE MCCOID	LOGHAVEN REALTY TRUST	4 ROCK ROAD	009-010	12,280.75
ROVEILLO HENRI J & INGRID K		18 SUNSET ROAD	010-053	6,103.75
ROWE HENRY C & GRACE		8 MCFARLAND POINT DRIVE #30	015-043-030	2,902.82
ROWE STEPHEN F & RHONDA S	ROWE FAMILY REV TRUST 2016	133 ATLANTIC AVENUE #52B	010-032-052B	2,620.12
ROWLAND STREET REALTY TRUST		WAWENOCK TRAIL	026-003	173.48
*ROYAL BEVERLY A		3 WATERS EDGE TRAIL	016-094	2,509.86
ROYALL BLOCK LLC		TOWNSEND AVENUE	015-112	9,267.42
ROYALL ROBERT M		5 BRADLEY ROAD	031-026	2,311.72
RUBEL PATRICIA R		23 WESTERN AVENUE	018-011	4,085.02
RUBEL PATRICIA R		WESTERN AVENUE	018-023	394.50
RUBEL PHILIP J	PHILIP J RUBEL 1994 REV TRUST	10 LEDGE ROAD	009-005	10,781.15
RUBIO KRISTINA G		190 LOBSTER COVE ROAD	021-005	2,244.90
RUFFING GREGORY A		126 CREST AVENUE	007-007-I	1,652.51
*RUSSELL JOSEPH M JR & MARTHA		11 ROADS END	010-028	15,370.14
RUSSELL KIM & JONI		7 PEAR STREET	020-125	1,981.47
RUSSELL KIM & JONI		9 PEAR STREET	020-125-ON	451.04
RUSSELL LAURA A		4 CROOKED PINE ROAD	011-026	970.18
RUSSELL MARTHA M	C/O AUDUBON WATER CO	17 ROADS END	010-028-A	8,091.65
RUSSO JONATHAN		18 SCHOOL STREET	020-138	1,087.11
RYAN MATTHEW R		LINEKIN ROAD 1/2 INT	001-008-ON	88.67
RYAN, MATTHEW R		15 LINEKIN ROAD	001-008	8,644.20
RYDELL KATHERINE T & LARS H		ISLE OF SPRINGS	027-001-068	1,317.13
RZASA KIM S & JOHN P		7 CAMPBELL STREET	016-057	1,579.27
SALA JOSEPH L		4 KENNEY FIELD DRIVE	020-170	1,123.09
SALA PENELOPE A		18 PARK STREET	020-169	2,437.65
SALATHE ALEXANDRE J & EMMA D		133 ATLANTIC AVENUE #82B	010-032-082B	2,657.38

Owner	Second Owner	Location	Map Lot	Original
SALATHE EDOUARD M		160 WESTERN AVENUE #7B	014-020-007B	3,216.36
SALATHE MARIE NOELLE		133 ATLANTIC AVENUE #92B	010-032-092B	2,657.38
SAMPLE FRANK L III & SARAH P		84 OAK STREET	026-037	3,274.18
SAMPSON DAVID A & PATRICIA L		43 UNION STREET UNIT 4D	020-063-004	1,132.09
SAMPSON JEFFREY STEPHEN	JEFFREY SAMPSON REV TRUST	65 BARROWS ROAD	017-031	3,281.89
SAMUELS JOANNE G	JOANNE SAMUELS REV TRUST	19 LOGAN ROAD	018-050	1,121.81
*SANDERS STEVEN N		27 KENNEY FIELD DRIVE	020-182-A	1,489.57
SAREZKY MICHAEL N	VIRGINIA A SMITH	1 HARBOR ISLAND	015-118-003	3,676.39
SAUDEK FAMILY LLC		11 ST ANDREWS LANE	014-006	13,011.91
SAUNDERS DIANE CAMPBELL	DIANE SAUNDERS LIVING TRUST EAMES ROAD		015-024-A	300.69
SAUNDERS DIANE CAMPBELL	DIANE SAUNDERS LIVING TRUST EAMES ROAD (REAR)		015-027-A	257.00
SAUNDERS DIANE CAMPBELL	KIMBERLY REED (1/2 INT)	9 EAMES ROAD	015-029	3,951.38
SAVASTANO ADELE L BIELLI	JEFF SAVASTANO, ANDREA BIELLI	27 TOWNSEND AVENUE	020-089	3,862.71
SAWTELLE LAWRENCE R & KATHLEEN		3 TUPPER ROAD	019-061	2,464.63
SAWYER EDWARD LEIGH JR		SUNSET ROAD	006-013	549.98
SAWYER EDWARD LEIGH JR		SUNSET ROAD	006-006	84.81
SAWYER EDWARD LEIGH JR		72 SUNSET ROAD	006-007	985.60
SCAGLIONE SAL; DANA HEACOCK	A J & S C SCAGLIONE	17 UNION STREET	020-071	2,627.83
SCAGLIONE SALVATORE	DANA HEACOCK	12 MCKOWN STREET		46.26
SCANMED LTD		7 BLACKSTONE ROAD	024-026-D	5,966.26
SCANNON MICHAEL A & SUSAN P		BAYVILLE	024-012-D	9.00
SCATTERGOOD KATHERINE M		17 SHERMAN STREET	019-116	2,149.80
SCHEIDLER BONNIE L & CHARLES JR	THOMAS & TRACEY SCHEIDLER	89 COMMERCIAL STREET	015-062	5,911.00
SCHIAROLI JOHN C & HEATHER A		40 HOWARD STREET	019-029	1,774.59
SCHIFFER ANSEL J & ZIRA		103 WESTERN AVENUE	014-035	1,512.45
SCHMELZER SHANNON L		GRANARY WAY		75.82
SCHMIDT JAMES K & NANCY L		58 UNION STREET	020-162	4,119.71
SCHMIDT JAMES K & NANCY L		UNION COURT	020-160	927.77
SCHMIDT JAMES K & PAUL W		59 NAHANADA ROAD	011-068	5,295.49
SCHMIDT NATHAN D & LINNIE K		142 OCEAN POINT ROAD	031-010-A	705.47
SCHMIDT NATHAN D & LINNIE K		138 OCEAN POINT ROAD	031-010-B	1,680.78
SCHOENEMAN MICHAEL D & MARJI H		23 WILLIAMS STREET	018-004	1,204.05
SCHUELER KURT	SUSAN PETERSON	265 ATLANTIC AVENUE	005-001	9,097.80
SCHUTRUMPF BRIAN E	MARGARET M BOYD	181 WESTERN AVENUE	013-027	3,389.83
SCHUTRUMPF BRIAN E	MARGARET M BOYD	177 WESTERN AVENUE	013-028	502.44
SCHUTRUMPF BRIAN E	MARGARET M BOYD	191 WESTERN AVENUE	013-025	953.47
SCHUTRUMPF BRIAN E	MARGARET M BOYD	WESTERN AVE	013-026-001	1,551.00

Owner	Second Owner	Location	Map Lot	Original
SCHUTRUMPF BRIAN AND	MARGARET M BOYD TRST	OFF WESTERN AVENUE	013-025-A	984.31
SCHWARTZ MARGARET & RACHEL M	RICHARD BOES	55 CROOKED PINE ROAD	011-040	6,395.45
SCIENTIFIC GAMES INTERNATIONAL				24.42
SCOTT RANDAL A		172 ATLANTIC AVENUE	010-089	2,382.39
SCOTT RANDAL A	MARY COLLEEB REDINGTON	ATLANTIC AVENUE	010-090	334.10
SCOUT AERO MARINE LLC		46 WILDER LANE	025-001-C	2,793.59
SEA BREEZE		162 SAMOSET ROAD	025-027	6,020.23
SEA BREEZE		SAMOSET ROAD	025-028-B	460.03
SEABURY STONEBURNER LIVING TRST		9 HAHN COVE RD	009-026	4,856.02
SEABURY STONEBURNER LIVING TRST		6 HAHN COVE RD	009-022	4,430.68
SEAMAN TERRY D		53 TOWNSEND AVENUE		272.42
SEAMAN TERRY D		NAHANADA ROAD	011-065	346.95
SEAMAN TERRY D		67 NAHANADA ROAD	011-066	3,950.09
SEAMAN TERRY D	HEIDI I SEIDELHUBER	53 TOWNSEND AVENUE	020-079	5,223.53
SEAROSE LLC		20 EATON ROAD	025-021-C	17,382.20
SEAROSE LLC		24 EATON ROAD	025-021-D	3,596.72
SEAROSE LLC		EATON ROAD	025-021	51.40
SEASCAPE CONSTRUCTION LLC	C/O JOHN WAGNER	OFF TOWNSEND AVENUE	030-028	287.84
SEASCAPE INVESTMENTS LLC		295 TOWNSEND AVENUE	030-022	10,644.94
SEDZIA ROBERT P & ESTHER	SEDZIA REALTY TRUST	208 LAKESIDE DRIVE	029-001-003	3,366.70
*SEE SCOTT W & MYLESE J		206 ATLANTIC AVENUE	006-021-004	1,858.37
SEE SCOTT W		ATLANTIC AVENUE	010-094	19.28
SEE SCOTT W		ATLANTIC AVENUE	006-021-009	343.10
SEEPPE WILLIAM A & SARAH E		8 MCFARLAND POINT DRIVE #29	015-043-029	2,974.78
SEGERSTROM PETER J		21 ELVIRA DRIVE	018-012	4,321.46
SEGERSTROM PETER J		27 WESTERN AVENUE	018-010	963.75
SEIM DOUGLAS & SANDY		17 HAMMOND WAY	006-008	979.17
SEITZER JOHN M & GERRILYNNE R		34 ATLANTIC AVENUE		9.00
SEITZER JOHN M & GERRILYNNE R		34 ATLANTIC AVENUE	016-039	3,373.13
SELL CATHERINE WALTON		28 CREST AVENUE	016-146	6,141.02
SELLAS ALEXANDER & JENNIFER		127 APPALACHEE ROAD	024-003	5,786.36
SELVIN/RASANEN REAL ESTATE TRST	SELVIN RHONDA;JOHN RASANEN	93 WESTERN AVENUE	014-041	2,539.16
SEMINARE JAMES R & CONSTANCE		62 CREST AVENUE	011-012	1,007.44
SENKO ALICE C LIV TRUST		77 LINEKIN ROAD	003-005-004	13,722.52
SERINO RICHARD A & TERRI-ANN		LAKESIDE DRIVE	030-040-A	429.19
SETZ PATRICK		69 WESTERN AVENUE	018-030	3,400.11
SEWALL DON S CO INC.		14 OAK STREET	019-008	3,928.25
SEWALL JAMES J		12 TUPPER ROAD	019-064	2,507.04

# TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
SEWALL JAMES J		15 TUPPER ROAD	019-057	582.11
SEWALL JANICE A	SEAN GRAY	29 APPLE TREE WAY	031-006-A	1,816.99
SEWALL KENNETH T; JAMES J	JANICE A SEWALL	12 APPLE TREE WAY	031-006-B	2,767.89
SHANE GERALD S & CAROLYN E		17 LINEKIN ROAD	001-006	3,207.36
SHAW BRIAN K & ABBIE B		59 WEST STREET	019-053	2,325.85
SHAW HAROLD M & BARBARA		25 JORDAN DRIVE	030-002-013	4,867.58
SHAW HAROLD M & BARBARA		OFF JORDAN DRIVE	030-002-003	1,660.22
SHEAR ARTISTRY HAIR SALON		5 TOWNSEND AVENUE		41.12
SHEER STACY		12 EASTERN AVENUE	022-027	1,766.88
SHELDON PATRICK C & JANIS M		12 PUMP STATION ROAD	031-018-A	2,744.76
SHEPARD ANDREW M & JUDITH		115 SAMOSET ROAD	025-018-003	5,769.65
*SHEPARD BARCLAY M		88 SAMOSET ROAD	012-009	9,807.38
*SHEPARD EUGENIA M		102 SAMOSET ROAD	025-019	13,659.55
SHEPARD RICHARD D & CATHERINE		85 SAMOSET ROAD	025-018-004	6,279.80
SHEPHERD JAMES BRIAN & IRENE C		18 SUMMIT ROAD	016-066	1,400.65
SHERMAN ANDREW J		LAKESIDE DRIVE	025-004-A	388.07
SHERMAN D STUBBERT & JOYCE	STUBBERT REVOCABLE TRUST	21 ROADS END	010-027	5,352.03
SHERMAN LINDA H		73 WEST STREET	019-043	3,081.43
SHERMAN PAUL M & JONI		20 MCCOBB ROAD	030-051	2,973.49
SHERMANS BOOKS & STATIONARY		5 WHARF STREET		29.56
SHERMANS BOOKS & STATIONARY		5 COMMERCIAL STREET		199.18
SHEVENELL REALTY TRUST II		38 MCFARLAND POINT DRIVE	015-039	1,099.96
SHEVENELL REALTY TRUST II		62 MCFARLAND POINT DRIVE #22	015-043-022	4,885.57
SHIELDS SUZANNE L		59 OAK STREET	020-107	2,073.99
SHIFT4 PAYMENTS				47.55
SHIPLEY PHILLIP A & RUTH L		101 TOWNSEND AVENUE	020-118	2,075.28
SHIPS POINT LLC		6 SHIPS POINT ROAD	014-005B	13,353.72
SHIPYARD IN BOOTHBAY HARBOR		120 COMMERCIAL STREET		963.75
SHIRTS BY THE BAY INC		44 COMMERCIAL STREET		35.98
SHIVE JAMES C		11 MONTGOMERY ROAD	022-046-A	1,716.76
SIBILLY ADRIA L		50 ATLANTIC AVENUE	016-044	2,866.84
SIBILLY ADRIA L		52 ATLANTIC AVENUE	016-044-A	1,350.54
SIEB ROBERT & MARGARET		100 TOWNSEND AVENUE #3	020-102-003	1,497.03
SIGNAL POINT MARINA ASSOCIATION		84 MCFARLAND POINT DRIVE	015-043-ON	3,687.95
SIGNAL POINT UNIT 36 REALTY TRST		2 MCFARLAND POINT DRIVE	015-043-036	2,892.54
SILLIN KATHARINE G		34 MCFARLAND POINT DRIVE	015-038	2,117.68
SIMMONS BARRY P & LAURA M	SHEVENELL REALTY TRUST II	ROCK ROAD	009-015	82.24
SIMMONS BOOTHBAY HARBOR TRST	LAURA M SIMMONS	18 ROCK ROAD	009-011	5,736.24

Owner	Second Owner	Location	Map Lot	Original
SIMMONS HAROLD G	SUNNI GAIL PAGE	OCEAN POINT ROAD	022-038	73.25
SIMMONS HENRY L & DAWN F		35 BRADLEY ROAD	031-022	760.72
SIMMONS SARA PUTNAM	WILLIAM SIMPSON	169 MCKOWN POINT ROAD	009-027	3,004.33
SIMMONS BRADLEY D		210 MIDDLE ROAD	029-036	1,340.26
SIMMONS HAROLD W II		7 LOG CABIN LANE	022-039-A	2,065.00
SIMPSON BRENT M & JANICE D		64 CREST AVENUE	011-015	1,035.71
SINGLETON SUSAN N		7 WEEKS ROAD	016-104	1,291.43
SIRACUSA PAUL J & ANNA	JOHN A SKOGLUND JR TRUST	242 ATLANTIC AVENUE	006-029-A	5,553.77
SISMANOPOULOS GEORGETTE		75 REED ROAD	026-021-G	1,288.86
SKOGLUND JOHN A		11 LOBSTER COVE ROAD	016-013	1,227.18
SLEDGE MATTHEW C B		5 SAMOSET ROAD	025-017-001	3,046.74
SLICK'S BOUTIQUE LTD		27 TOWNSEND AVENUE		55.26
SLINGERLAND MARCIA	LAURA A VASSAMILLET	32 JUNIPER POINT ROAD	004-013	3,574.87
SMART ADAM P & DEBORAH		20 BAY STREET	016-060	1,865.82
SMITH CHARLES R		33 MCFARLAND POINT DRIVE #4	015-043-004	3,407.82
SMITH DANIEL G & CHRISTINE D		11 BAYBERRY ROAD	011-009-P	780.00
SMITH DOUGLAS L & DEBORAH		37 BIRCH ROAD	007-007-B	2,447.93
SMITH LIBBY JEAN R & SCOTT A	LESLIE G CROWELL	11 HIGHLAND PARK ROAD	023-019	1,927.50
SMITH MICHELLE		25 MONTGOMERY ROAD	022-041	1,610.11
SMITH NORMAN		20 LINEKIN ROAD #9A	001-017-A-009A	4,031.05
SMITH PAUL G & NORA W		19 ELVIRA DRIVE	018-006	1,616.53
SMITH RENA & WARREN		15 BAY STREET	016-111	801.84
SMITH ROGER E & LYNNE M	SUSAN SMITH LIVING TRUST	19 CAMPBELL STREET	016-054	1,021.58
SMITH SUSAN C		109 OCEAN POINT ROAD	031-008-A	1,738.61
SMITH SUSAN T TRUSTEE		20 VILLAGE COURT #40	019-042-A-040	3,943.67
SMITH THOMAS J & JENNIFER C		14 SCHOOL STREET	020-136	1,985.33
SMITH ZACHARY SCOTT		62 BLOW HORN ROAD	007-012	6,603.62
SMITH DARLENE A	SNOW LYNN M	ISLE OF SPRINGS	027-001-186	728.60
SMITH LYNN M		84 KENNEY FIELD DRIVE	022-072	1,908.23
SMITHSON PHILIP & NANCY A		7 LOBSTER COVE ROAD	016-014	2,295.01
SMYTH JAMES B & SANDRA L		8 BEACH PATH ROAD	011-007-A	2,846.28
SNIVELY BRAD A & SIDNEY M		18 PERKINS ROAD	019-054-A	3,472.07
SNOW JAMES K	*SNOW MARIE	9 SNOW HILL ROAD	030-048-D	1,872.25
SNOW MARIE		SNOW HILL ROAD	030-048-E	11.57
SNOW MARIE		12 SNOW HILL ROAD	030-048-B	416.60
SNOWMAN EVELYN L		46 TOWNSEND AVENUE	019-151	2,404.24
SNYDER TIMOTHY W & PENELOPE F		37 UNION STREET	020-066	3,189.37
SOUTHERN CROSS LLC	C/O FRANK G HELMAN	APPALACHEE ROAD	021-046	1,524.01

<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
SOUZA PETER E JR	JAMES A SCHATZ	378 LAKESIDE DRIVE	025-014-B-007	6,175.71
SPECHT MARY STUART		9 HILLSIDE ROAD	024-012	3,110.99
SPECTRUM NORTHEAST LLC				5,486.95
SPENCER MARK H & BARBARA E		40 BAYVILLE ROAD	031-039	1,976.33
SPLAINE MARGARET C		113 WESTERN AVENUE	014-032	2,316.86
SPRAGUE MERTON & ALICE		235 OCEAN POINT ROAD	031-030	782.57
SPRAGUE TIMOTHY & ANNETTE		223 MIDDLE ROAD	030-046	1,592.12
*SPRAGUE WILLIAM W		190 COMMERCIAL STREET	015-034	8,276.94
SPRUCE ONE LLC		84 GRANDVIEW AVENUE	001-016	4,708.24
SPRUCE ONE LLC		88 GRANDVIEW AVENUE	001-017	85,200.64
SPRUCE ONE LLC		CENTRAL AVENUE	003-001	1,892.81
SPRUCE ONE LLC		88 GRANDVIEW AVENUE		4,043.90
SPRUCE ONE LLC		ATLANTIC AVENUE	006-032	585.96
SPRUCE ONE LLC		ATLANTIC AVENUE	006-033	566.69
SPRUCE ONE LLC		ATLANTIC AVENUE	006-033-A	797.99
SPRUCEWOLD ASSOCIATION		33 CROOKED PINE ROAD	011-050	525.57
SPRUCEWOLD BEACH CLUB		BIRCH ROAD	007-008-A	5,278.78
SPRUCEWOLD IMPROVEMENT SOCIETY		49 NAHANADA ROAD	011-006-A	431.76
SQUILLANTE ANTHONY & BEVERLY		85 LAKESIDE DRIVE	029-021-A	1,932.64
SQUIRREL ISLAND ASSOCIATION		29 ATLANTIC AVENUE	016-033-A	5,501.09
ST ANDREWS HOSPITAL		189 MIDDLE ROAD	030-048	1,484.18
ST ANDREWS HOSPITAL		MCCOBB ROAD	030-051-A	142.64
ST ANDREWS HOSPITAL		EMERY LANE	030-052	42,284.21
ST ANDREWS VILLAGE ASSOCIATION		EMERY LANE	030-052-ON	46,651.93
ST CLAIR HELEN M		COMMERCIAL STREET	015-035	218.45
*ST CLAIR HELEN M		193 COMMERCIAL STREET	015-036	9,743.13
ST GEORGE JOSEPH	HAROLY A HYLTON	7 SHERMAN STREET	019-119	1,287.57
ST JOHN GERNA HEWITT	JOHN E ST JOHN	WEST HARBOR POND CONDOS	014-039-008D	3,252.34
ST PIERRE COREY MICHELLE		46 WEST STREET	019-035	4,045.18
STAEBLER THOMAS H & SUSAN		WEST HARBOR POND CONDOS	014-039-018B	3,370.56
STAM KURT		18 SKY LEDGE LANE	031-029-4	295.55
STANCAMPIANO CHARLES & JOHNNIE		48 OAK STREET	019-135	1,441.77
STANDAFER GARY L & DEBORAH A			030-002-002	1,647.37
STARANKEWICZ GARY		41 LAKESIDE DRIVE	029-026-A	417.63
STARANKEWICZ GARY M	ALICE TRENT	40 SEA STREET		23.13
STARKEY EDWARD A	MARK J COLONNA	85 EASTERN AVENUE	023-024	869.95
STATEWIDE BAY LANDING II INC		BARTER ROAD	026-038-B	10,803.00
STATEWIDE BAY LANDING INC		BAY LANDING LANE	026-038-A	9,890.65



Owner	Second Owner	Location	Map Lot	Original
STEANE JEFFREY A		43 MONTGOMERY ROAD	031-001	5,307.05
STEANE JEFFREY A		OCEAN POINT ROAD	031-002	48.83
STEANE-COOMBS JULIETTE M		6 ARTHUR DRIVE	029-013-D	3,086.57
STEDT SARAH M & DAVID B		OFF CROOKED PINE ROAD	011-035	269.85
STEDT SARAH M & DAVID B		22 CROOKED PINE ROAD	011-033	1,066.55
STEELE LINDA CHARLES		37 APPALACHEE ROAD	021-001	2,540.45
STEPHENS PANOS		31 JUNIPER POINT ROAD	004-028	3,023.61
STERLING ESTATES LLC		15 COMMERCIAL STREET	015-109	4,791.77
STERN RONALD & PATRICIA LIV TRST		WEST HARBOR POND CONDOS	014-039-011B	3,231.78
STEVENS DANIEL P		183 ATLANTIC AVENUE	010-008-B	1,631.95
STEVENS DANIEL P	ROBERT M ROYALL	25 BRADLEY ROAD	031-026-D	553.84
STEVENS GLENN P		21 SIMMONS DRIVE #9	022-039-009	763.29
STEVENS JAMES R		58 LAKEVIEW ROAD	018-062	3,524.76
STEVENS JANE		39 SCHOOL STREET	020-143	2,473.63
STEVENS RICHARD			030-002-005	456.18
STEVENS DANIEL P		87 EASTERN AVENUE	022-049	286.56
STEVENSON LAWRENCE		21 CEDAR LANE	004-009-A	6,503.39
STEWART GARRY L		28 ATLANTIC AVENUE	016-037	2,144.67
STEWART SUSAN R	SUSAN R STEWART TRUST	52 MCFARLAND POINT DRIVE #23	015-043-023	4,109.43
STEWART KRISTEN M		111 EASTERN AVENUE	031-004	1,211.76
STOCKTON PATRICIA		30 MOUNTAIN VIEW ROAD	029-006-F	1,630.67
STODDARD DOROTHY A		8 CROOKED PINE ROAD	011-027	1,139.80
STODDARD DOROTHY A		CROOKED PINE ROAD	011-028	187.61
STODDARD DOROTHY A		84 CREST AVENUE	011-009-C	723.46
STODDARD EDNA		ISLE OF SPRINGS	027-001-208	1,026.71
STODDARD NANCY T		12 ATLANTIC AVENUE	020-046	1,843.98
STODDARD RONALD & ERNESTINE		15 TOWNSEND LEDGE DRIVE	008-009-C	8,978.30
STODDARD RONALD & ERNESTINE		133 ATLANTIC AVENUE #62A	010-032-062A	2,746.05
STONE JOHN F JR & PATRICIA		38 SEA STREET	015-055	803.13
STOVER FAMILY TRUST	JAMES A & LISA STOVER	TUPPER ROAD	019-062	3,004.33
*STOVER JOSEPH O & MARGARET		1 PARK STREET	020-041	2,169.34
STOVER MANLEY DEVISEES	HOLLY STOVER REED	MIDDLE ROAD	030-039	64.25
STOVER ROGER M JR	SUSAN RATKOSKI	4 ROBERTS CIRCLE	024-017	2,090.70
STRANGE MARK W & JANIS		28 LAKEVIEW ROAD	018-053	2,278.30
STROHMAN CANN REVOC TRUST		50 OAK STREET	019-137	3,374.41
STUART LITTLE COTTAGE LLC		24 JUNIPER POINT ROAD	004-008	3,740.64
STULB CHRISTOPHER C & ERIN	STULB FAMILY INVEST TRUST	257 WESTERN AVENUE	008-002-A	9,706.89
STURGIS CORNER COTTAGE	C/O SUSAN F BEAN	ISLE OF SPRINGS	027-001-040	1,124.38

Owner	Second Owner	Location	Map Lot	Original
STURGIS ON BOARDWALK	C/O PEGGY AKER	ISLE OF SPRINGS	027-001-078	1,229.75
SUDHEIMER GEORGE R & ELLEN R		17 FACTORY COVE ROAD	005-027	5,299.34
SULLIVAN JAMES R	ELIZABETH BUSHEY-SULLIVAN	WEST HARBOR POND CONDOS	014-039-005A	2,525.03
SULLIVAN KATHLEEN M		32 MCFARLAND POINT DRIVE	015-037	1,955.77
SULLIVAN PETER J & KATHRYN		55 UNION STREET		124.65
SULLIVAN PETER J & KATHRYN		55 UNION STREET	020-058	6,592.05
SUMMERS-GIESE PAMELA		16 EASTERN AVENUE	022-028	2,214.05
SUSAN JASKOT FAMILY TRUST	SUSAN JASKOT	BAYBERRY ROAD	011-018	687.48
SUSAN JASKOT FAMILY TRUST	SUSAN JASKOT	14 BAYBERRY ROAD	011-020	1,745.03
SUSAN JASKOT FAMILY TRUST	SUSAN JASKOT	BAYBERRY ROAD	011-021	125.93
SUTTER ANN T		FULLERTON STREET	019-096	2,302.72
SUTTON JAMES & KAREN		39 VIRGINIA STREET	024-054-A	4,067.03
SUTTON KAREN & GEOFFREY	CHRISTOPHER SUTTON	LISHMAN ROAD	024-054-B	156.77
SWAN HOLLY J; LAURA S BARNARD	HARMANUS SWAN III	4 HAHN COVE RD	009-020	6,530.37
*SWANSON CHRISTOPHER		213 ATLANTIC AVENUE	005-031-A	2,754.01
SWARTSBERG KAREN		8 MCKOWN STREET		35.98
SWIFT JAMES	MARY KELLEY	ISLE OF SPRINGS	027-001-011	1,290.14
SWOPE KATHERINE A & LUCY A		28 JUNIPER POINT ROAD	004-011	3,423.24
SYLVESTER JONATHAN A	JODI L THOMAS	35 JUNIPER POINT ROAD	004-024	2,924.66
T & C RE LLC		32 OAK STREET	019-129	2,487.76
TABER MARGARET M REVOC TRUST	MARGARET M TABER	26 SEA STREET	015-051	1,908.23
TAKA MEDITERANIAN BAR & GRILL		16 WHARF STREET		514.00
TALIANA GLORIA A	TALIANA JOINT LIVING TRUST	22 VILLAGE COURT #39	019-042-A-039	3,654.54
TAPLIN GLORIA ANN	FRED KAPLAN	24 SUMMIT ROAD	020-011	1,521.44
TAPLIN GLORIA ANN	FRED KAPLAN	SUMMIT ROAD	020-012	107.94
TAYLOR DAVID		53 CREST AVENUE	010-079	1,260.59
TAYLOR LORETTA M	LORETTA TAYLOR REVOC TRST	133 ATLANTIC AVENUE #21A	010-032-021A	2,415.80
TDR AUTO SUPPLY INC		14 OAK STREET		403.49
TEAGUE GORDON N JR	DIANE E HELLENS	415 LAKESIDE DRIVE	013-010	3,063.44
TEW MARGARET KELLY		126 WESTERN AVENUE	014-015	10,310.84
TEW MARGARET KELLY	VIRGINIA K TISON	112 WESTERN AVENUE	014-012	11,502.04
THAL-LARSEN JOHN PETER		154 MCKOWN POINT ROAD	009-002	3,218.93
THE ANNE MCCORMICK TRUST		33 MCFARLAND POINT DRIVE #1	015-043-001	2,864.27
THE CHIMES ASSOCIATION		WESTERN AVENUE	008-003-001-ON	222.31
THE COAL SHACK		32 MCKOWN STREET	015-077	7,284.67
THE CT DT LLC TRUST		16 UNION COURT	020-155	1,859.40
THE FOOTBRIDGE SHOP		8 BRIDGE STREET		41.12
THE HENDERSON 2013 REV TRUST		ARTHUR DRIVE	029-013-E	429.19

Owner	Second Owner	Location	Map Lot	Original
THIBOUTOT PAMELA F		14 BARTER ROAD	019-073	817.26
THOLL LISA TRAVAGLIN		46 MONTGOMERY ROAD	022-018	1,989.18
THOMAS GAYLORD TRUST AGREE	PATRICIA GAYLORD TRST AGREE 43 MCFARLAND POINT DRIVE #9	45 BAY STREET	015-043-009	4,581.03
THOMPSON JOHN E		BAYBERRY ROAD ACCESS	016-082	1,463.62
THOMPSON PATRICIA M		51 BIRCH ROAD	007-007-005	565.40
THOMPSON THOMAS & PATRICIA		BEACH PATH ROAD	007-007-F	2,507.04
THOMPSON THOMAS & PATRICIA		18 HERON COVE ROAD	011-007-00B	810.84
*THOMSON DAVID S & DENISE S		114 SAMOSET ROAD	026-022-F	1,584.66
THOMSON KATHERINE & RONALD		47 VIRGINIA STREET	025-023	10,400.79
THOR PROPERTIES LLC		154 ATLANTIC AVENUE	024-054	14,096.45
THORN CLINT		DEBORAH FLANAGAN-THORNTON 91 EASTERN AVENUE	010-048	1,108.96
THORNTON GARY E		64 OLD STONEWALL ROAD	023-023	1,241.31
THORPE GAIL F		MCKOWN POINT ROAD	006-002-K	1,588.26
THORPE RICHARD W	R THORPE REV TRUST 8/11/99	12 OLD ICE HOUSE ROAD	008-009-A	3,974.51
TIBBETS MARILYN LIFE		18 TODD AVENUE	014-024-B	1,611.39
TIBBETTS DAVID		24 TODD AVENUE	015-093	2,780.74
TIBBETTS DAVID C & DEANNE S		FISH PIER	015-094	3,267.76
TIBBETTS ED		19 MONTGOMERY ROAD		79.67
TIBBETTS EDWARD H & KATHY J		17 SCHOOL STREET	022-041-A	2,611.12
TIBERI DANA		33 TOWNSEND AVENUE	020-146	1,846.55
TIDEWATER TELECOM INC		COMMERCIAL STREET	020-087	5,774.79
TIGGER LTD		115 WESTERN AVENUE		11.57
TILLER THOMAS E	LAURA E BURNS	3 BRIDGE STREET	014-031	4,915.13
TILTON C ALAN		2 ATLANTIC AVENUE	015-117	3,813.88
TILTON C ALAN		69 LAKESIDE DRIVE	020-042	2,512.18
TILTON GLENN H & LISA A		340 LAKESIDE DRIVE	029-021-C	2,044.44
TILTON ROGER S		18 HIGHLAND PARK ROAD	025-014	4,994.80
TIMBERLAKE LEAH		30 HUTCHINSON DRIVE		30.84
TIMBERLAKE TRAVIS & LEAH		32 OAK STREET	029-040-E	1,837.55
TIMEPAYMENT CORP		89 LAKEVIEW ROAD		55.26
TINDAL BRUCE B		67 BARROWS ROAD		86.10
TOMLIN DONALD M & CLAIRE L		129 COMMERCIAL STREET	018-069	1,581.84
TOPSIDE INN PROPERTIES LLC		113 COMMERCIAL STREET	017-030	7,314.22
TOPSIDE INN PROPERTIES LLC		60 MCKOWN STREET	015-058-A	2,832.14
TOPSIDE INN PROPERTIES LLC		60 MCKOWN STREET	015-060	2,765.32
TOPSIDE PROPERTIES INC		48 BAY STREET	015-081	14,742.81
TOWNSEND DALE F		31 MONTGOMERY ROAD		210.74
TOWNSEND DONNA			016-076	1,679.50
			022-040	2,156.23

Owner	Second Owner	Location	Map Lot	Original
TOWNSEND ELIZABETH J		40 BACK NARROWS ROAD	031-016	1,935.21
TOWNSEND JEFFREY A		53 MIDDLE ROAD	026-027	1,757.88
TOWNSEND JEFFREY A		MIDDLE ROAD	026-033-003	430.48
TOWNSEND TERESA		61 MIDDLE ROAD	026-029	679.77
TOZIER CHARLES R & SUSAN M		1 LAKESIDE DRIVE	029-030	1,697.49
TRAYNOR KEITH D		27 CRANBERRY ROAD	011-007-I	3,869.14
TREFREY JAMES T JR & HELEN		OFF CREST AVENUE	010-061	92.52
TREFREY JAMES T JR & HELEN		117 CREST AVENUE	010-066	1,097.39
TREMBLAY ELLEN J	JUDITH J SYKES	47 BARROWS ROAD	017-034	8,391.05
TRENT ALICE P	GARY M STARANKEWICZ	40 SEA STREET	015-056	1,292.71
TREVINO PAUL A & MELINDA		16 GILES PLACE	019-024	5,900.72
TRIBER ELAINE M	DALE TRIBER TATE	34 SUMMIT ROAD	020-014	1,373.67
TRISTAN JOHN D & BARBARA J		1 CAMPBELL STREET	016-058	1,840.12
TSANG KWOK W	KIT M KWOK	96 TOWNSEND AVENUE		269.85
TSANG KWOK W	KIT M KWOK	11 PAINE ROAD	019-088	1,522.73
TSANG KWOK W		96 TOWNSEND AVENUE	020-101	4,881.72
TUMBLER'S REACH LLC		32 FACTORY COVE ROAD	005-023	18,153.20
TUNG WILLIAM R		SAMOSSET ROAD	028-004-A	2,315.57
TUNG WILLIAM R	TUNG QUAL PER RES INT TRUST	INDIAN TOWN ISLAND	028-007	14,899.58
*TUPPER CLAIRE & BENEDICT C		74 KENNEY FIELD DRIVE	022-071	1,720.62
TUPPER CLAIRE & NITA J		45 CAMPBELL STREET	020-024	443.58
TUPPER NITA J		72 KENNEY FIELD DRIVE	022-070	1,178.35
TURNER W BARD & MARY ELLEN		57 BAY STREET	016-079	1,120.52
TURTLE ROCK		16 APPALACHEE ROAD	021-041	2,264.17
TUSCHER STEPHEN F & SUSAN		17 BARTER ROAD	019-076-A	1,610.11
TUTHILL ALAN L & NANCY M		29 KENNEY FIELD DRIVE	020-182	1,876.10
TWO SALTY DOGS PET OUTFITTERS				57.83
ULLIS RICHARD		29 TOWNSEND AVENUE		74.53
UNIFI EQUIPMENT FINANCE				138.78
UPHAM KIM REED	NICHOLAS UPHAM	32 WILDER LANE	025-001-A	2,400.38
UPHAM KIM REED	NICHOLAS UPHAM	LAKESIDE DRIVE	025-005	534.56
UPSTAIRS DOWNSTAIRS LLC		3 BOOTHBAY HOUSE HILL	015-105	10,102.67
UPSTAIRS DOWNSTAIRS LLC 1/2 INT	PAUL & DEBORAH STRAUSS	22 MCKOWN STREET	015-104	4,609.30
UPSTAIRS DOWNSTAIRS #3 LLC		16 MCKOWN STREET	015-103	6,409.58
VACINEK REBECCA M		12 CREST AVENUE	016-144	5,362.31
VACTOR SEAN R & ILENE J		15 ATLANTIC AVENUE UNIT F	020-053-F	2,491.62
VAJDA CATHERINE LYNN		24 SIMMONS DRIVE #15	022-039-015	542.27
VALLIERE MICHELE L		8 GILES PLACE	019-022	3,096.85

Owner	Second Owner	Location	Map Lot	Original
VANDERVEEN MICHAEL & JACQUELINE		29 SPRUCE POINT HEIGHTS	003-005-016	6,418.58
VANDERVEEN MICHAEL & JACQUELINE		BLOW HORN ROAD	003-002	5,373.87
VANDERVEEN MICHAEL & MARION		LINEKIN ROAD	003-005-018	1,890.24
VANDERVEEN MICHAEL & MARION		78 BLOW HORN ROAD	003-003	8,262.55
VANACORE JOHN H		WAWENOCK TRAIL	029-047	330.25
VANACORE JOHN H & CHRISTINA M		54 WAWENOCK TRAIL	029-046	2,313.00
VANGARELLI DOMINIC		137 CREST AVENUE	006-010	1,834.98
YAYDA JOHN P & PATRICIA		ISLE OF SPRINGS	027-001-042	1,374.95
VENTOLA STEPHEN P & JOANNE O	VENTOLA FAMILY LIVING TRUST	133 ATLANTIC AVENUE #62B	010-032-062B	2,746.05
VERIZON CONNECT FLEET USA LLC		69 ATLANTIC AVENUE		2.57
VERIZON WIRELESS	C/O DUFF & PHELPS LLC	24 JORDAN DRIVE	030-002A-ON-001	421.48
VESS HENRY C & M SWEET		96 ATLANTIC AVENUE #1A	016-018-A-001A	2,532.74
VIASAT INC		94 CREST AVENUE	011-009-F	1.29
VIERIA ANTONIO & MARIA		50 TOWNSEND AVENUE		864.81
VIGIL DAVID R	HEATHER J HOLLADAY	11 BRADLEY ROAD	019-152	3,159.82
VIGUE DANA & MARIE		53 CAMPBELL STREET	031-025	390.64
VILLARD KIM & PHILIPPE		11 GREENLEAF LANE	020-021	2,089.41
VINCENT VALERIE ANN SNOW		53 COMMERCIAL STREET	015-068	3,057.02
VINCENT VALERIE ANN SNOW		53 COMMERCIAL STREET		68.11
VINCENT VALERIE ANN SNOW	J. MORTON;A. DURAND	53 COMMERCIAL STREET	015-071	8,231.71
VISE ALEX E & KATHY A		19 EASTERN AVENUE	022-059	1,809.28
VOGHEL THOMAS J		100 TOWNSEND AVENUE #1	020-102-001	1,443.06
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	124 LAKEVIEW ROAD	026-012-A	3,639.12
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	LAKEVIEW ROAD	026-013	158.06
VON TEUBER ANTHONY & BRENDA	VON TEUBER FAMILY TRUST	133 ATLANTIC AVENUE #71B	010-032-071B	2,589.28
VOSBURGH SANDRA LEE TEMPLE		88 KENNEY FIELD DRIVE	022-074	1,656.37
VOSS KENNETH	KATHERINE A KILPATRICK	261 OCEAN POINT ROAD	031-035	1,562.56
W L BROWN & SONS		TOWNSEND AVENUE	026-037-E-ON-1	46.26
WABASHA LEASING LLC		43 WEST STREET		106.66
WAGSTAFF PETER B		12 SEA STREET	019-068-A	1,810.57
WALD CHRIS & SUSAN E		223 TOWNSEND AVENUE	015-049	1,355.68
WALGREEN CO		140 LAKESIDE DRIVE		2,056.00
WALKER MICHAEL F & KATHLEEN H		34 KENNEY FIELD DRIVE	029-009	3,756.06
*WALLACE RICHARD C & MARY C		27 FACTORY COVE ROAD	020-178	1,767.13
WALLACE SCOTT A & SUSAN M		26 BAY STREET	005-025	4,858.59
WALLNER PATRICK & SUZANNE R		BIRCH ROAD	016-061	2,032.87
WALSH R RYAN		20 CRANBERRY ROAD	011-001	688.76
WALSH R RYAN			011-001-A	2,202.49

Owner	Second Owner	Location	Map Lot	Original
WALSH WILLIAM N JR & ELAINE P		252 LAKESIDE DRIVE	025-003	1,405.79
WALSHAK SHARON		4 BRIDGE STREET		91.24
WALTER ROBERT J & GLORIA F		42 EASTERN AVENUE	022-047	1,640.95
WALTERS SUSAN ELIZABETH	SHARON MACHON-AMES	10 GILES PLACE	019-023	2,985.06
WARD PATRICIA S		34 GRANDVIEW AVENUE	002-009	14,539.78
WARREN JAY D & MARIE C		109 MIDDLE ROAD	026-033-C	1,430.21
WARREN SHELLY D & TRICIA		22 WARREN LANE	026-033-E	1,475.18
WASILITION TIMOTHY		15 PINKHAM COVE ROAD	005-010	3,347.43
WASSERMAN HARVEY P & KIMBERLY		1 WESTERN AVENUE	018-019	2,882.26
WASSERMAN HARVEY P & KIMBERLY		WESTERN AVENUE	018-020	332.82
WATSON A LOWELL II & CYNTHIA		37 EATON ROAD	025-022-B	12,535.18
WATSON DONALD B TRUST	DEBORAH & ROBERT WATSON	11 RACCOON DRIVE	007-008-L	3,915.40
WATSON DONALD R & SHARON R		247 OCEAN POINT ROAD	031-031	708.04
WATTS MERIDITH J		8 MONTGOMERY ROAD	022-032	1,211.76
WATTS ROBERT & MONONA		42 SEA STREET	015-057	1,680.78
*WATTS RUTH S & ALAN W		179 MIDDLE ROAD	030-048-A	1,487.00
WEATHERBY DENNIS & MARILYN		15 WEST STREET	019-126	2,226.91
WEBSTER JOHN & JEAN		11 COMMERCIAL STREET		20.56
WEBSTER JOHN & JEAN		15 WEST HARBOR POND RD #15D	014-039-015D	3,463.08
WEBSTER PHILLIP E & DORINDA S		OFF TUPPER ROAD	019-058	142.64
WEBSTER PHILLIP E & DORINDA S		OFF TUPPER ROAD	019-059	232.59
WEBSTER PHILLIP E & DORINDA S		7 TUPPER ROAD	019-060	2,122.82
WEBSTER SUSAN LMT		18 WEST STREET		5.14
WELCH JAMES		49 WALL POINT ROAD	017-021	2,143.38
WELCH JAMES D		48 WALL POINT ROAD	017-011	6,269.52
WELCH JAMES D		OLD STONEWALL ROAD	006-A-006	547.41
WELCH JAMES D		OLD STONEWALL ROAD	006-002-L-001	564.12
WELCH JAMES D		75 OLD STONEWALL ROAD	006-002-L-002	1,083.26
*WELCH RALPH H & DORIS L		53 REED ROAD	026-021-D	1,201.73
WELCH SUSAN RADCLIFFE		17 POOLER ROAD	004-003	3,379.55
WELLS GARY & BERNADETTE		96 ATLANTIC AVENUE #1C	016-018-A-001C	2,498.30
WELTER ROBERT K & MELINDA B		VILLAGE COURT #1	019-042-A-001	3,842.15
WELTY JAMES T & JANICE L	C/O RUSS WELTY	ISLE OF SPRINGS	027-001-228	573.11
WERTIME GEORGE W & MARGARET		12 MILL COVE CREST	019-045	1,392.94
WEST HARBOR LLC		118 MCKOWN POINT ROAD	004-057	9,377.93
WEST HARBOR LLC		MCKOWN POINT ROAD	004-058	100.23
WESTERN UNION FINANCIAL SVCS				5.14
WESTON ROBERT S III	SANDRA LEE	SPRUCE POINT HILL ROAD	006-C-002	508.86



<b>Owner</b>	<b>Second Owner</b>	<b>Location</b>	<b>Map Lot</b>	<b>Original</b>
WHEELER ROBERT P & SANDRA C		159 TOWNSEND AVENUE	022-020	4,863.73
WHELAN PAUL P & MAUREEN C		14 FULLERTON STREET	019-100	1,806.71
WHITE PAMELA T & GARY E		15 LOGAN ROAD	018-051	1,810.57
WHITE PINES PROPERTY LLC	C/O FRANK PURCELL	48 VIRGINIA STREET	024-052	9,149.20
WHITE ROBERT L & PHYLISS	WHITE FAMILY TRUST	160 WESTERN AVENUE #5C	014-020-005C	3,195.80
WHITEHEAD LAKE PROPERTIES LLC		LAKESIDE DRIVE	025-008	447.18
WHITEHEAD LAK PROPERTIES LLC		322 LAKESIDE DRIVE	025-010	5,060.33
WHITEHEAD PAUL JR & SANDRA S		76 GRANDVIEW AVENUE	002-001	9,482.02
WHITING EMILY	NEIL GOODMAN	14 HODGDON COVE ROAD	013-015	9,750.58
*WHITTING JAMES H & VELMA		179 CREST AVENUE	006-A-002	1,244.14
WHITMAN NEIL G & MELISSA F		95 BAY STREET	020-200	1,347.97
WHITSON HAROLD D & REBECCA G		92 ATLANTIC AVENUE	016-016	3,528.61
WHITT DAVID M	MELISSA HOLMES	251 OCEAN POINT ROAD	031-032	923.92
WHITTEN AMY	FAMILY COTTAGE TRUST	39 MASSACHUSETTS ROAD	004-036	7,162.59
WHITTIER JEANNE	JEANNE WHITTIER REVOC TRST	23 VILLAGE COURT #8	019-042-A-008	3,739.35
WICK CHARLES D & STANLEY M		BLOW HORN ROAD	007-003	457.46
WILCOX SARAH LOGAN		15 MOFFAT LANE	025-017-002	2,268.03
WILDEREDGE LLC		15 VILLAGE COURT #5	019-042-A-005	3,591.58
WILEY PAMELA LMT		18 WEST STREET		6.43
WILGREN MARK T	CHISTOPHER J SAQUET	26 NAHANADA ROAD	011-024-B	1,007.44
WILGREN MARK T	CHISTOPHER J SAQUET	NAHANADA ROAD	011-025-B	88.67
WILKINSON DENNIS P & KATHERINE A		94 MCKOWN POINT ROAD	004-055-A	3,005.62
WILLARD BRUCE A L		31 LINEKIN ROAD	001-004	15,010.09
WILLIAMS CHARLES T HEIRS		45 WESTERN AVENUE	018-034	1,923.65
WILLIAMS CHARLES T HEIRS		OFF WESTERN AVENUE	018-034-A	134.93
WILLIAMS DANIEL R & TERESA A		101 EASTERN AVENUE	023-003-001	2,030.30
WILLIAMSON SHERRON LIVING TRST		39 BIRCH ROAD	007-007-A	2,704.93
*WILSON BARBARA J		234 ATLANTIC AVENUE	006-028	2,125.65
WILSON DAVID H & ELLEN		116 APPALACHEE ROAD	021-055	1,805.43
WILSON MICHELLE J	KENNETH A & JOAN BROWN	ATLANTIC AVENUE	010-008-D	413.77
WILSON THOMAS W		11 WARREN LANE	026-033-001	1,498.31
WINCHENBACH SARAH J		135 LAKEVIEW ROAD	026-021-C	1,169.35
WINSLOW SCOTT		27 SIMMONS DRIVE #11	022-039-011	364.94
WINTER DOUGLAS R & BARBARA A		16 SHERMAN STREET	019-115	1,598.54
WIRTANEN AMY LEIGH		43 MCFARLAND POINT DRIVE #8	015-043-008	4,045.18
WISSLER TIMOTHY L & ANNE L		34 WALL POINT ROAD	017-009	2,056.00

Owner	Second Owner	Location	Map Lot	Original
WISSLER TIMOTHY L & ANNE L		15 HARRIS POINT ROAD	017-008	5,701.55
WISSMAN JANE	JOHN J SCHLINDER	185 LOBSTER COVE ROAD	021-018	2,508.32
WITHAM WESTON I & DIANE M		34 HUTCHINSON DRIVE	029-040-J	1,585.69
WITT BRUCE A & BANI R		279 LAKESIDE DRIVE	025-006	326.39
WITT LUCINDA M	LUCINDA M WITT TRUST	168 SAMOSET ROAD	025-029	4,360.01
WITT LUCINDA M	LUCINDA M WITT TRUST	165 SAMOSET ROAD	025-028	3,199.65
WITT THOMAS B & SUSAN	WITT FAMILY LIVING TRUST	35 POWDER HILL FARMS ROAD	025-014-B-006	5,813.34
WITT THOMAS B & SUSAN	WITT FAMILY LIVING TRUST	7 WEST STREET	019-098	2,546.87
WITTEN JOHN M & JANE T		133 MCKOWN POINT ROAD	004-059	9,100.37
WOJTASIK JOSEPH T & RUTH A		187 LOBSTER COVE ROAD	021-017	2,639.39
WOLF WENDY J & MARY B NEAL	WOLF & NEAL LIVING TRUSTS	69 MCKOWN POINT ROAD	008-004	7,050.80
WOLFRAM FAMILY TRUST	CHARLES W & NANCY WOLFRAM	108 BAYVILLE ROAD	024-030	3,830.59
WOLFSON JOSEPH S SR & NANCY		59 OCEAN POINT ROAD #23	022-039-023	294.27
WOOD RICHARD A		LINEKIN ROAD 1/2 INT	001-008-00N001	88.67
WOOD RICHARD A & BRENDA A		21 LINEKIN ROAD	001-007	5,050.05
WOODIN THOMAS K	EILEEN E KING	137 MCKOWN POINT ROAD	009-033	10,282.57
WOOLEY JUDITH F & BRIAN ET ALS		OFF CREST AVENUE	010-062	91.24
WOOLEY JUDITH F	JEAN F BALLO	56 SUNSET ROAD	010-063	1,015.15
WOOLEY JUDITH F	JEAN F BALLO	SUNSET ROAD	006-019	547.41
WOOLSON JONATHAN & SUSAN R C	MONTGOMERY A WOOLSON	ISLE OF SPRINGS	027-001-049	1,184.77
*WOOSTER LORI & ANTHONY		5 SIMMONS DRIVE	022-039-017	94.06
WORTH RICHARD		15 SOPHIA WAY	021-075-007	3,486.21
#WRIGHT CONSTANCE EXECUTRIX	TREE GROWTH	MCKOWN POINT ROAD	008-010	23.13
WRIGHT CONSTANCE R		206 WESTERN AVENUE	013-004	2,220.48
WRIGHT CONSTANCE R		35 MCKOWN STREET	015-091	1,613.96
WRIGHT CONSTANCE REED		6 MCKOWN POINT ROAD	013-003	13,459.09
#WRIGHT CONSTANCE REED	TREE GROWTH	WESTERN AVENUE	013-008	38.55
#WRIGHT CONSTANCE REED	TREE GROWTH	LAKESIDE DRIVE	013-020	75.82
WRIGHT CONSTANCE REED		LAKESIDE DRIVE	013-022	136.21
WRIGHT CONSTANCE REED		WEST HARBOR POND ISLAND	025-011	87.38
WRIGHT-WILSON CATHY J		27 LOBSTER COVE ROAD	016-008	1,419.93
YALE THOMAS L & DEBORAH P	THOMAS YALE LIVING TRUST	270 WESTERN AVENUE	008-003-001	15,795.22
YARDLEY JAMES C		30 GRANDVIEW AVENUE	002-010	10,213.18
YARDLEY NANCY QUAL PERS RES TRST		1 GRANDVIEW AVENUE	002-015	22,660.98
YARDLEY WILLIAM T		64 ROADS END	005-034	6,909.45
YARDLEY WILLIAM T		63 ROADS END	005-035	13,098.01
YARMOSH LINDA		316 TOWNSEND AVENUE	030-029	1,448.20
YASIN SARAH		6 HARBOR HEIGHTS ROAD	016-089	863.52

Owner	Second Owner	Location	Map Lot	Original
YENTSCH CARLTON R		176 SAMOSET ROAD	028-001	4,863.73
YENTSCH CARLTON R			029-049-001	2,241.04
YENTSCH COLIN & SARA W		181 SAMOSET ROAD	028-015	3,121.27
YENTSCH COLIN & SARA W		SAMOSET ROAD	028-001-00N	403.49
#YENTSCH COLIN C & CARLTON R	TREE GROWTH	OFF SAMOSET ROAD	028-012	68.11
#YENTSCH TIMOTHY, COLIN, CARLTON	TREE GROWTH	SAMOSET ROAD	028-015-A	42.41
YONGE VANDA LEE	VANDA LEE YONGE REVOC TRST	141 ATLANTIC AVENUE	010-030	7,680.45
YOUNG BRUCE & KAREN		CROOKED PINE ROAD	011-060	1,421.21
YOUNG BRUCE & KAREN		NAHANADA ROAD	011-061	127.22
YOUNG DONALD E & SANDRA		19 WEST HARBOR POND CONDOS	014-039-019B	3,509.34
YOUNG JAMES FRANCIS		198 ATLANTIC AVENUE	006-021-003	2,334.85
*YOUNG JANE G		WEST HARBOR POND CONDOS	014-039-002	1,395.77
*YOUNTS DAVID D & CAROL D		92 LOBSTER COVE ROAD	016-101	2,612.66
YOUNTS DAVID D & CAROL D		LOBSTER COVE ROAD	016-139	269.85
ZAMORE WIGTON F	BARBARA Z KASABIAN	7 MASSACHUSETTS ROAD	004-049	7,312.94
ZELAZO PHILIP R & PHILIP D		31 UNION STREET	020-068	6,372.32
ZHUTOV NIKOLAY & VALERIYA		179 ATLANTIC AVENUE	010-008-C	1,175.78
ZOLPER SR JOHN CAREY & ELIZABETH		94 APPALACHEE ROAD	021-049	2,293.73

# TREE GROWTH

\* VETERANS EXEMPTION

## Annual Town Meeting Minutes May 7 & 8, 2021

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on May 7th 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 was elected by secret ballot for a one-year term:
- |                                      |                 |     |
|--------------------------------------|-----------------|-----|
| 1 Selectmen and Overseer of the Poor | Alyssa D. Allen | 190 |
|--------------------------------------|-----------------|-----|
- Article 3 The following were elected by secret ballot for a three-year term:
- 1 Selectmen and Overseer of the Poor
 

	Kenneth E. Rayle	251
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  - 1 Trustee of the Boothbay-Boothbay Harbor CSD
 

	Steven E. Lorrain Sr.	201
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  - 1 School Committee Member of the Boothbay-Boothbay Harbor CSD
 

	Stephanie B. Hawke	239
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  - 1 Trustee of the Boothbay Region Water District (At Large)
 

	Nell L. Tharpe	270
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  - 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District
 

	Isabelle G. Lewis	271
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Polls closed at 6:00 p.m. by Moderator, Nicholas Upham.

On May 8, 2021 Moderator, Nicholas Upham, swore Deputy Moderator, Melissa Holmes in to run the Annual Town Meeting at 8:45 a.m.

The meeting was opened at 9:00 a.m. by Deputy Moderator, Melissa Holmes.

Reverend Richard Rego gave the Invocation.

- Article 4 Voted to accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2022 and that said pond shall remain closed for conservation.
- Article 5 Voted to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. Section 506.
- Article 6 Voted to establish the date taxes are due upon receipt of tax bills. The first installment is due September 8, 2021. Interest for the overdue amount begins September 9, 2021 at a rate of 6%. The second installment is due March 8, 2022. Interest for the overdue amount begins March 9, 2022 at a rate of 6%.
- Article 7 Voted to set the interest rate at nine percent (6%) to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A).
- Article 8 Voted to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.

Article 9	Voted to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non- payment of taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property.
Article 10	Voted to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953.
Article 11	Voted to authorize the municipal officers to dispose of any town owned personal property under such terms and conditions, they deem advisable.
Article 12	Voted to authorize the municipal officers to carry forward any unexpended account balance, they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance.
Article 13	Voted to authorize the municipal officers to accept any state funds received by the Town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms and conditions as the municipal officers deem advisable.
Article 14	Voted to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.
Article 15	Voted to authorize the municipal officers, on behalf of the Town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable.
Article 16	Voted to use and appropriate ESTIMATED REVENUES of \$1,184,786 to reduce the property tax commitment.
Article 17	Voted to raise and appropriate \$3,063,255 for the remaining Town of Boothbay Harbor Municipal accounts.
	\$182,350 for the CAPITAL account
	\$106,222 for the DEBT SERVICE account
	\$198,434 for the ADMINISTRATION account
	\$35,172 for the ASSESSING account
	\$109,500 for the CONTRACT SERVICES account
	\$3,800 for the SUPPLEMENTAL account
	\$95,039 for the FINANCE account
	\$96,000 for the INSURANCE account
	\$13,356 for the MEETINGS & ELECTIONS account
	\$88,874 for the MUNICIPAL BUILDINGS & VEHICLES account
	\$13,322 for the SELECTMEN account
	\$91,884 for the TOWN CLERK account
	\$143,635 for the TOWN MANAGER account
	\$195,431 for the PAVING & CONSTRUCTION account
	\$431,888 for the PUBLIC WORKS account
	\$26,014 for the PUBLIC RESTROOMS account

\$108,247	for the WINTER OPERATIONS account
\$7,208	for the ANIMAL CONTROL account
\$7,683	for the EMERGENCY MANAGEMENT account
\$91,690	for the CODE ENFORCEMENT account
\$89,052	for the FIRE DEPARTMENT account
\$38,833	for the HARBOR MANAGEMENT account
\$10,453	for the PUMP OUT account
\$845,129	for the POLICE account
\$29,039	for the PARKING account
\$5,000	for the WELFARE account

Article 18      Voted to raise and appropriate \$1,311,703 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.

\$52,733	for the STREET LIGHTING AND LIGHTS account
\$610,626	for the HYDRANT SERVICE account
\$527,682	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$105,662	for the BAYVILLE/ISLE OF SPRINGS account
\$15,000	for the FIREWORKS account

Article 19      Voted to raise and appropriate \$516,333 for the SUPPORT ORGANIZATIONS accounts.

\$15,000	for the BB/BBH CEMETERY DISTRICT account
\$7,200	for the BOOTHBAY REGION COMMUNITY RESOURCE COUNCIL account
\$4,800	for the BOOTHBAY REGION HEALTH & WELLNESS FOUNDATION (Community Center) account
\$37,592	for the COMMUNITY CABLE CHANNEL account
\$3,500	for the HARBOR LIGHTS FESTIVAL account
\$2,000	for the HISTORICAL SOCIETY account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$65,000	for the MEMORIAL LIBRARY account
\$1,212	for the NEW HOPE FOR WOMEN account
\$1,200	for the SUMMER BAND CONCERTS account
\$25,818	for the BOOTHBAY REGION DISTRICT NURSE ASSOCIATION account
\$2,500	for the BOOTHBAY REGION HEALTH CARE, INC. account
\$350,011	for the AMBULANCE SERVICE account



Article 20 Voted to amend the current Land Use Code as follows: A new subsection 170-101.10(C)(10) is added to read: "All floats shall have reflective markers around their perimeters at each corner or angle point of the structure. These reflective markers must be placed so that they are easily seen by all boat traffic. Markers must be maintained and must be replaced when damaged. Permanent identification must be placed on each float with the owner's name, contact information, and current address."

(The intent is to require safety markers on floats.)

Article 21 Voted to amend Chapter 9, Budget, of the Code as follows: Section 9-1, Budget Committee, is amended to read: "There shall be a Budget Committee consisting of five members appointed by the Board of Selectmen. The terms of office shall be for three years. Members of the Budget Committee may be re-appointed any number of times. The Budget Committee will meet with the Selectmen, Town Manager and department heads as mutually agreed upon, following transmission of estimates of expenditures by the Town Manager. It may concur with such estimates in whole or in part and, in case of failure of concurrence, may submit to the Annual Town Meeting its own recommendations."

(The intent is to reduce the number of members of the budget committee and to set the terms of office.)

Article 22 Voted to amend the Chapter 162, Victualers, of the Code as follows:

1. Section 162-3 Exceptions, subsection B, is amended to read as follows:

B. The Town Manager shall have the authority to decide if an establishment is exempt or not prior to application.

2. Section 162-4 Applications, subsections A, B, C, and D, are amended to read as follows:

A. Renewals. The Board of Selectmen shall, on the second Monday of May, annually, review all renewal applications for the purpose of determining the status of the applicant's previous conformance with this chapter and at such time make a decision as to approve the renewal request; table the renewal request, setting a date for the applicant to come before the Board to answer questions affecting the consideration of the renewal request; or for reason(s) noted, disapprove the request. Notice of such Board of Selectmen meeting shall be given in the manner required by 30-A M.R.S.A. § 3812. Applicants for renewal shall submit a completed application with fees no later than 21 days prior to the first meeting of the Board of Selectmen in May, annually. Failure to meet the annual renewal deadline shall necessitate a new application.

B. New applications. New applicants may apply at any time during the year. The Board of Selectmen shall hold a public hearing within 21 days of the receipt of any application deemed to be complete by the Town Clerk.

C. Application form. All applicants, whether renewal or new licenses, shall apply on a form as approved by the Board of Selectmen.

D. Advertisement. All victualer license applications shall be advertised by posting notices in two or more public places and advertising in a local newspaper, in print and online, at least seven days prior to said meeting.

3. Section 162-5 License fees; issuance, is amended to read as follows: The annual fee for a new license or renewal of a license shall be as specified in the Town Fee Schedule. The fee shall be paid to the Town Treasurer of Boothbay Harbor upon application. A decision to grant, table or revoke a license shall be made by a majority of the Board of Selectmen present. The decision to grant or revoke shall be signed by those members of the Board of Selectmen present. The action taken by the Board of Selectmen shall be effective immediately. The Town Clerk shall issue the license itself within 48 hours of receiving the application form signed by the Board of Selectmen. If denied or revoked, the Board of Selectmen shall sign an order specifying the reasons thereof, and said order shall be delivered to the applicant within 48 hours by a Constable of the Town of Boothbay Harbor. An establishment shall at all times display its current victualers license in a place within the establishment where it can readily be viewed by any member of the public.

4. Section 162-7 Certification of compliance required; inspections; other sanitary requirements, subsections A, B, C, D, F, G, and H, are amended to read as follows:

A. Compliance certification. An establishment requesting a victualers license or renewal of the same shall certify to the Board of Selectmen and prove to the Board's satisfaction that it is not in violation of any municipal ordinance, including Zoning, or state or federal laws, statute, or regulation. The applicant shall also certify that all water charges by the water system, sewer fees by the Sewer District and taxes assessed by the Town of Boothbay Harbor on the establishment or equipment and fixtures contained therein are fully paid as of the date of application. The Board of Selectmen shall may deny any application which fails to meet these requirements.

B. Initial inspection. An establishment requesting a license for the first time shall be inspected by the Code Enforcement Officer prior to any action being taken on the license application.

C. Application form. An establishment shall apply for a victualers license or renewal on a form designed for that purpose by the Town of Boothbay Harbor. Failure of an applicant to fill out the form completely or any misstatements on said form may result in the denial of the license.

D. Health. An establishment licensed as a victualer and providing for on-premises food consumption shall provide with its renewal application a copy of its current licenses issued by all applicable State agencies. A new application shall be granted by the Board of Selectmen only under the condition that the victualer license becomes effective after the State has had an on-site inspection and has issued all applicable licenses.

F. Sewage. All classes of establishments, A through H, inclusive, shall either be connected to the public sewer in Boothbay Harbor or have an approved septic disposal system which is constructed and operated in conformance with applicable state and local laws, ordinances and regulations. Mobile food vendors must submit a waste water disposal plan.

G. Garbage. All classes of establishments, A through H inclusive, shall have a sufficient number of containers with tight fitting covers for the storage and disposal of garbage generated. The covered containers shall be stored either in a separate room or, if stored outside, shall be stored on a concrete or macadam base or on a surface which is readily washable and shall have an enclosure around them at least three feet in height and secured against entrance by animals.

H. Vents. An establishment which cooks food on the premises shall have a vent from the cooking area to the outdoors whenever reasonably possible. The location of said vent shall be such that it does not present an unreasonable nuisance to any abutting property or to the public via fumes, grease, smell, heat, steam, condensation, smoke or noise.

(The intent is to eliminate the Licensing Board and transfer its functions to the Board of Selectmen, as well as to make improvements in procedures.)

The meeting was adjourned at 9:30 a.m.

A True Copy Attest: \_\_\_\_\_

Michelle Farnham/Town Clerk

## Boothbay Harbor 2022 Town Warrant

Town of Boothbay Harbor  
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 6th day of May, 2022, then and there to act upon Articles 1 and 2. The polls for voting on Articles 1 and 2 shall open at 8:00 AM and will close at 6:00 PM. The remaining business to be transacted under the TOWN WARRANT will be taken up on Saturday, the 7th day of May, 2022 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-Boothbay Harbor Cemetery District
- 1 Trustee of the Boothbay Region Water District

Article 3 To see if the town shall accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2023 and that said pond shall remain closed for conservation.

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

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

Selectmen's Recommendation: Taxes are due upon receipt of tax bills. The first installment is due September 20, 2022. Interest for the overdue amount begins September 21, 2022, at a rate of 4%. The second installment is due March 20, 2023. Interest for the overdue amount begins March 21, 2023, at a rate of 4%.

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

Selectmen's Recommendation: 4%

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

Article 8 To see if the town will vote to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non-payment of

taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property.

- Article 9 To see if the town will vote to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953.
- Article 10 To see if the town will vote to authorize the municipal officers to dispose of any town-owned personal property under such terms and conditions, they deem advisable.
- Article 11 To see if the town will vote to authorize the municipal officers to carry forward any unexpended account balance, they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance.
- Article 12 To see if the town will vote to authorize the municipal officers to accept any state funds received by the town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms, and conditions as the municipal officers deem advisable.
- Article 13 To see if the town will vote to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.
- Article 14 To see if the town will vote to authorize the municipal officers, on behalf of the town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable.
- Article 15 To see if the town will vote to use and appropriate ESTIMATED REVENUES of \$1,312,631 to reduce the property tax commitment.
- (Selectmen and Budget Committee recommend \$1,312,631)
- Article 16 To see if the town will vote to raise and appropriate \$3,200,709 for the remaining town of Boothbay Harbor Municipal accounts.
- (Selectmen and Budget Committee recommend \$3,200,709)
- |           |  |
|-----------|--|
| \$241,500 | for the CAPITAL account                        |
| \$85,460  | for the DEBT SERVICE account                   |
| \$207,506 | for the ADMINISTRATION account                 |
| \$26,217  | for the ASSESSING account                      |
| \$126,728 | for the CONTRACT SERVICES account              |
| \$2,800   | for the SUPPLEMENTAL account                   |
| \$97,883  | for the FINANCE account                        |
| \$91,000  | for the INSURANCE account                      |
| \$14,847  | for the MEETINGS & ELECTIONS account           |
| \$96,598  | for the MUNICIPAL BUILDINGS & VEHICLES account |

\$13,322	for the SELECTMEN account
\$95,135	for the TOWN CLERK account
\$147,387	for the TOWN MANAGER account
\$209,634	for the PAVING & CONSTRUCTION account
\$417,756	for the PUBLIC WORKS account
\$28,339	for the PUBLIC RESTROOMS account
\$101,575	for the WINTER OPERATIONS account
\$7,208	for the ANIMAL CONTROL account
\$8,010	for the EMERGENCY MANAGEMENT account
\$92,094	for the CODE ENFORCEMENT account
\$89,213	for the FIRE DEPARTMENT account
\$37,407	for the HARBOR MANAGEMENT account
\$15,352	for the PUMP OUT account
\$904,345	for the POLICE account
\$39,643	for the PARKING account
\$3,750	for the WELFARE account

Article 17 To see if the town will vote to raise and appropriate \$1,341,190 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.

(Selectmen and Budget Committee recommend \$1,341,190)

\$53,150	for the STREET LIGHTING AND LIGHTS account
\$610,626	for the HYDRANT SERVICE account
\$550,230	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$112,184	for the BAYVILLE/ISLE OF SPRINGS account
\$15,000	for the FIREWORKS account

Article 18 To see if the town will vote to raise and appropriate \$608,011 for the SUPPORT ORGANIZATIONS accounts.

(Selectmen and Budget Committee recommend \$608,011)

\$15,885	for the BB/BBH CEMETERY DISTRICT account
\$8,000	for the BOOTHBAY REGION COMMUNITY RESOURCE COUNCIL account
\$5,100	for the BOOTHBAY REGION HEALTH & WELLNESS FOUNDATION (Community Center) account
\$36,973	for the COMMUNITY CABLE CHANNEL account
\$3,750	for the HARBOR LIGHTS FESTIVAL account
\$2,000	for the HISTORICAL SOCIETY account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$65,000	for the MEMORIAL LIBRARY account
\$1,155	for the NEW HOPE FOR WOMEN account
\$24,850	for the BOOTHBAY REGION DISTRICT NURSE ASSOCIATION account
\$2,750	for the BOOTHBAY REGION HEALTH CARE, INC. account
\$442,048	for the AMBULANCE SERVICE account



Article 19 To see if the town will vote to appropriate \$220,631.78 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the federal government for infrastructure upgrades to municipal buildings.

Article 20 To see if the town will vote to amend the current Code of the town of Boothbay Harbor as follows:

**Section 73-6, Amusement Devices, Coin-Operated- License required; fee; is amended to read as follows:**

§ 73-6 License required, fee.

It shall be unlawful for any person, firm, corporation or association to keep for public patronage or to permit or allow the operation of any coin-operated amusement device in or on any public premises or location under his or her or its charge, control or custody without having first obtained a license therefor from the Clerk of the Town of Boothbay Harbor. Said license shall be issued by the Clerk upon the payment to the Town Treasurer of the annual fee as established by the Boothbay Harbor Board of Selectmen, for each machine located at said premises, and said license shall expire on June 30 of each year.

[The intent is to provide for establishment of the fee by the Board of Selectmen.]

Article 21 To see if the town will vote to amend the current Code of the Town of Boothbay Harbor as follows:

**Section 74-5, Amusements, Fee, is amended to read as follows:**

The fee for a special amusement permit shall be as established by the Boothbay Harbor Board of Selectmen.

[The intent is to provide for establishment of the fee by the Board of Selectmen.]

Article 22 To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-109 Appeals procedure, subsection A(6), is amended to read as follows:**

§ 170-109 Appeals procedure.

A. Filing of Appeal.

(6) All variances and administrative appeals by an aggrieved party shall be accompanied by a fee payable to the Town of Boothbay Harbor as established by the Boothbay Harbor Board of Selectmen, including also costs necessary to advertise the hearing twice in the local newspaper and to notify abutters via certified mail.

[The intent is to clarify the fees for processing appeals.]



Article 23 To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-20 Enforcement, subsections A and C, are amended to read as follows:**

§ 170-20 Enforcement.

A. Notice of violations. If the Code Enforcement Officer shall find that any of the provisions of this Land Use Code are being violated, s/he shall notify the person responsible for such violation, indicating the nature of the violation and the state/local regulations regarding fines, and order the action necessary to correct it. S/he may order discontinuance of illegal use of land, buildings, structures, additions, alterations or structural changes thereto or discontinuance of any illegal activity.

C. Fines. Any person being the owner or occupant of or having control or use of any building, structure or premises, including any business, corporation, organization or contractor, who violates a provision of this Land Use Code, may be punished by a fine of not more than \$2,500 and not less than \$100 for each offense (Title 30-A, § 4452). Each day that such violation continues after notification shall constitute a separate offense. In the event that the Code Enforcement Officer gives a violator a specific period of time in which to correct such offense, the number of offenses shall be calculated from the date of original notification.

[The intent is to allow for discretion in enforcement actions.]

Article 24 To see if the town will vote to amend the current Code of the Town of Boothbay Harbor as follows:

**Section 2-5, Board of Selectmen, subsection A, is amended to read as follows:**

§ 2-5 Board of Selectmen.

A. The administration of all fiscal and municipal affairs of Boothbay Harbor, except as otherwise herein provided, with particular reference to the town manager plan, shall be vested in the Board of Selectmen, consisting of five members. The Board of Selectmen shall exercise its powers in the manner herein provided and shall also serve as the Overseers of the Poor. The members of the Board of Selectmen shall constitute the municipal officers of the Town of Boothbay Harbor for all purposes required by law and, except as otherwise herein provided, shall have all the powers and authority given to the Board and perform all duties required of municipal officers of towns under the laws of this state. Members of the Board of Selectmen shall be elected at large by the qualified voters of the Town of Boothbay Harbor for terms of three years. At the first meeting following the Annual Town Meeting, the Board of Selectmen shall elect a Chairman and Vice Chairman among its members to serve one-year terms. A majority of the members of the Board of Selectmen shall constitute a quorum required for the transaction of any business of the Board. Any action of the Board of Selectmen shall require the affirmative vote of at least a majority of the full Board of Selectmen, without regard to the number of members present and voting, excepting only, that when the Board of Selectmen is acting as the municipal officers pursuant to the Maine Wharves and Fish Weirs Act (as the same may be amended, recodified, or replaced from time to

time), then in that case the affirmative vote of a majority of those members of the Board present and voting shall be sufficient.

[The intent is to clarify the voting requirements of the Board of Selectmen.]

**Article 25** To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-108 Board of Appeals, subsection D(2)(a), is amended to read as follows:**

§ 170-108 Board of Appeals.

D. Power and duties.

(2) The Board of Appeals shall have the following powers and duties:

(a) Administrative appeals shall be an appellate hearing. If new facts or evidence are available, the matter shall be referred back to the Planning Board or Code Enforcement Officer for a new decision based on the additional information. Administrative appeals: to hear and decide where it is alleged there is an error on any order, requirement, decision or determination made by the Code Enforcement Officer or by the Planning Board. Any order, requirement, decision, or determination made, or failure to act, in the enforcement of this Code is not appealable to the Board of Appeals.

[The intent is to clarify the procedures for administrative appeals.]

**Article 26** To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-66 Site plan review application, subsections A(3) and A(9), are amended to read as follows:**

§ 170-66 Site plan review application.

A. Procedure.

(3) The Code Enforcement Officer shall initially review the application and determine whether additional information is required before forwarding the application to the Planning Board. Upon the applicant's submission of such additional information, the Code Enforcement Officer shall forward the application and supporting documents to the members of the Planning Board and place the project on the agenda of the next regular Board meeting, occurring not less than 14 days after the application was determined to be complete.

(9) Site plan review approval shall expire after a period of three years after the date of approval if substantial development, as determined by the Code Enforcement Officer, has not begun or after a period of five years after the date of approval if development is not complete. A statement to this effect must appear on all approved plans.

[The intent is to clarify procedures for site plan review.]

Article 27 To see if the town will vote to amend the current Land Use Code as follows:

Section 170-28, Schedule of Dimensional Requirements, is amended by deleting therefrom the second label reading "Minimum Land Area per Dwelling Unit or Use (square feet)" that appears in the tenth row of the schedule. The first appearance of that label, in the second row of the schedule, shall remain.

[The intent is to remove a confusingly duplicated label within the Schedule of Dimensional Requirements.]

Article 28 To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-27, subsection E, Schedule of Uses, Footnote 19, is amended as follows:**

<sup>19</sup> A mobile food vendor is defined as a seller of food, beverages or other items intended for immediate human consumption from a mobile van, truck, cart, or other conveyance. Each such mobile van, truck, cart, or other conveyance requires approval as a separate use.

[The intent is to clarify the approval of "mobile food vendors" within the Schedule of Uses.]

Article 29 To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-15 Revocation of Permits, subsection A, is amended to read as follows:**

§ 170-15 Revocation of permits.

A. Stop-work order. Should the Code Enforcement Officer find that information supplied to obtain a building permit is in error or the work permitted has been exceeded, the Code Enforcement Officer may issue a stop-work notice revoking the permit. This action shall be accomplished by means of a verbal notification to the applicant or working crew or by posting of a stop-work notice at the entrance to the site or attaching the notice to the structure itself. This action shall be followed up by a written notice of violation as required herein.

[The intent is to allow for discretion in the issuing of stop work orders.]

Article 30 To see if the town will vote to amend the current Land Use Code as follows:

**I. Section 170-113 Words and terms defined, subsection B, is amended to include the following items, inserted alphabetically into the list of defined terms:**

B. As used in this Land Use Code, the following terms shall have the meanings indicated:

## ART GALLERY, MUSEUM, OR LIBRARY

The phrase “art gallery, museum, or library” means a facility intended for public access to view, read, listen to, and or watch audio-visual materials (which may include related presentations, such as meetings, forums, and lectures). However, a facility intended primarily for the viewing of plays and/or movies or similar material, such as a theater, shall not be considered an art gallery, museum, or library. Art galleries, museums, and libraries are examples, but all other such facilities are included within this definition. Such a facility may make sales of materials related to its function, either for profit or on a nonprofit basis.

## LIBRARY

See “Art Gallery, Museum, or Library”

## MUSEUM

See “Art Gallery, Museum, or Library”

**II. Section 170-27, subsection E, Schedule of Uses, is amended to include the following line, inserted alphabetically into the section of the table labeled “Institutional and Public Uses:**

	GR	SR	DB	LC/M	WW	GB	RP
Institutional and Public Uses							
Art gallery, museum, or library	P		P	P		P	

[The intent is to identify “art gallery, museum, or library” within the Schedule of Uses.]

Article 31 To see if the town will vote to amend the current Land Use Code as follows:

**Section 170-104 Subdivision applications, subsection A, is amended to read as follows:**

§ 170-104 Subdivision applications.

A. Preapplication.

(1) Procedure.

(a) The subdivider shall submit for informal discussion a sketch plan and other data relative to the proposed subdivision which may be of assistance to the Planning Board in making its determination.

(b) The sketch plan shall be submitted to the Board at least 21 days prior to a regular Board meeting during which the subdivider wishes to be heard. Ten copies of the sketch plan shall be submitted.

(c) The Code Enforcement Officer shall determine whether the sketch plan is complete and shall not schedule the application for

Planning Board review until it is found complete and any applicable fees and taxes are paid.

(2) Submissions.

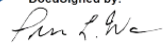
- (a) The sketch plan shall show, in simple sketch form, neatly done and to scale the proposed layout of streets, lots and other features in relation to existing conditions. The sketch plan shall include the information listed below.
  - [1] Boundary lines of the property to be developed.
  - [2] Proposed name of the subdivision, north arrow, scale, and name of the owner/subdivider.
  - [3] General topography, streams, drainage ways, and wetlands.
  - [4] Proposed streets, number of lots, and general layout.
  - [5] Names of all abutters.
  - [6] Proposed utilities.
- (b) The application shall contain any additional information necessary to provide a clear understanding of what is proposed and what is possible, including, but not limited to, such information as may be requested by the Planning Board.
- (c) After reviewing the sketch plan, the Planning Board may:
  - [1] Ask for additional information;
  - [2] Vote to conduct a site visit, and/or
  - [3] Vote to accept the sketch plan; however, such a vote to accept will in no way imply subsequent approval of the preliminary or final subdivision plans.

[The intent is to simplify the pre-application procedures for subdivisions.]

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.

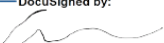
Hereof, fail not and have this Warrant with your doings, thereon at the time and place stated. Given under our hands this 28<sup>th</sup> day of March, 2022.

DocuSigned by:  
  
 0F343DCC06EE408...  
 Michael Tomko, Chair

DocuSigned by:  
  
 62F31A1A9056416...  
 Tricia Warren, Vice-Chair

DocuSigned by:  
  
 E05B394C31164B3...  
 Denise Griffin

DocuSigned by:  
  
 06546B0DE01944B...  
 Kenneth Rayle

DocuSigned by:  
  
 B0567DD95F11405...  
 Alyssa Allen