



The 134th Annual Report
TOWN OF BOOTHBAY HARBOR MAINE
Year Ending June 30, 2022



We Dedicate

The 134th Annual Town Report is dedicated to all firefighters in our community and throughout the Nation. This selfless profession represents people who leave their homes and their families to serve their community with great strength, motivation, and dedication. We are grateful for all the hard work you do and the pride each of you takes in keeping your neighbors safe. The sacrifices made each day with your exemplary public service and commitment to your profession does not go unrecognized.



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THE 134TH 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, Chair Michael Tomko.

BOARD OF SELECTMEN 2022

We Remember



Albert L. Greenleaf

November 30, 1943-February 8, 2022

Albert Greenleaf was born November 30, 1943 in Boothbay Harbor to Lowell and Edna Langley Greenleaf. Albert attended Barter's Island schools and graduated from Boothbay Region High School. He served in the U.S. Army in Germany during the Vietnam War.

Albert was the owner and electrician of Albert Greenleaf Electric. Albert took pride in hanging the winter Christmas lights around town for many years as a member of the Boothbay Harbor Region Chamber of Commerce.

Albert was a devoted volunteer to the Boothbay Harbor Fire Department for over 40 years. He will sorely be missed by all who knew him.

James A. Powers

April 6, 1940-April 29, 2022

James "Jim" Powers was born in Medford, Massachusetts on April 6, 1940 to James and Mary (McMinn) Powers. Jim attended Medford schools graduating in 1958. Shortly thereafter he joined the United States Navy to see the world, following in the footsteps of his brother Ed who entered the Navy in 1954.

Jim, upon discharge from active duty, worked at MIT in Cambridge, Massachusetts for 12 years as a technical illustrator on NASA's Apollo project. Leaving MIT in 1974, James worked on Air Force and Navy projects as a defense contractor in Reading, Massachusetts for the next 18 years. In 1992 he obtained employment with the State of Maine where he remained until his retirement in 2003.



He also purchased his hilltop home in Boothbay Harbor in 1993 where he spent many pleasurable hours building stone walls and clearing his land. In 1994 Jim joined the U.S. Coast Guard Auxiliary in Boothbay Harbor wherein he crewed aboard numerous Coast Guard assets while patrolling the offshore waters of the Midcoast and remained active until his passing. As a life member of the Boothbay Region Fish & Game Club, Jim served as a secretary for several years as well as secretary as a member of the Boothbay Harbor Port Committee. Jim also proudly worked for the Boothbay Harbor Fire/Police department providing traffic control for both departments.



Robert E. Jacobson

June 29, 1936-January 17, 2022

Robert "Bob" Jacobson was born on June 29, 1936 in Boston, Massachusetts, son of Oscar F. and Alice (Oakdale) Jacobson. Bob spent his early years in Milton and Melrose, Massachusetts. In 1954, he graduated from Thayer Academy in Braintree, Massachusetts, attended Worcester Polytechnic Institute in Worcester, Massachusetts and earned his BA in mathematics at the University of Nebraska Omaha in 1966.

Bob was a veteran of the United States Air Force and the Rhode Island Air National Guard. He was commissioned a Second Lieutenant and graduated from Connally AFB, Texas as a U.S. Air Force Navigator in 1960. He attended Electronic Warfare

School and was assigned as an Electric Warfare Officer on B-52s. Bob left the Air Force in 1968 to pursue a career at IBM in Hamden, Connecticut where he spent the next 20 years as a highly successful sales executive.

He served on the Boothbay Harbor Board of Appeals from 1996-2001, the Boothbay Harbor Board of Selectmen from 2001-2004 and as Chairman of the Boothbay Harbor Board of Selectmen in 2004.

Board of Selectmen

To the Residents of Boothbay Harbor

Our Select Board remains appreciative for the privilege to serve the residents and businesses owners of the Town of Boothbay Harbor. The past year has seen many transitions, leaving a pandemic economy to a rebounding tourist season, retirements, and new appointments. We enter our new fiscal year with optimism and excitement to the challenges ahead.

In May of 2021, our Town meeting saw Kenneth Rayle and Alyssa Allen both elected to the Select Board. All proposed budget warrants and ordinance amendments passed successfully, as the Board continued its commitment of sound fiscal management and fair budgetary policies. As we continue to sense the strong upward pressures of inflation on our budgets, we maintain optimistic through careful stewardship of taxpayers' funds.

Approaching the new fiscal year, we are excited with progress on our many capital improvement projects. The upcoming renovation of our iconic Footbridge will be a cornerstone of community pride and historic significance. New scenic overlooks, expanded bridge deck, increased public dockage, and aesthetic lighting will truly make our Footbridge structure an attraction for locals & visitors alike. Upgrades are being explored town wide, including efficient LED street lighting, energy enhancements to the Town Hall, and a new public parking electronic kiosk system. Improvements in streets, sidewalks, and public safety equipment ensure our town will continue to shine throughout the coming years.

Collaboration and leadership continue as key elements in our town's character. Preparing the town for our Annual Boothbay Lights celebration saw business owners and our public works staff working to keep the town sparkling and bright. Public safety remains a top priority for our town, as our Police Department continues to work towards attaining accreditation through the Maine Law Enforcement Program.

The Boothbay Harbor community relies on local volunteers in many ways. We celebrate the generous work by dedicated volunteers who lend their time assisting our neighbors. Whether serving on a town board or committee, organizing community activities, working for our local elections, or helping any of our numerous civic organizations, the Boothbay Harbor community benefits immensely from the efforts of many generous individuals. We remain a shining example of community at its finest.

The Board is forever grateful to our town staff for their deep and unyielding dedication at providing first rate services to the taxpayers & guests of our town. Your Select Board and municipal staff will continue their commitment for strong fiscal, social, and leadership policies while continuing to honor the history and mutual respect of our community and its residents.

Respectfully submitted,
Your Board of Selectmen
Mike Tomko, Chairman
Tricia Warren, Vice-Chair
Denise Griffin
Alyssa Allen
Ken Rayle

Town Manager

As the world continued to adjust to the impacts of COVID-19, the Town went back to having in-person meetings in July 2022, after nearly two years of distanced interaction and decision making. The change was welcomed and being able to see the resiliency and adaptability of the townspeople not just throughout the height of the pandemic, but adjusting to life after as well, was inspiring. We took the energy and enthusiasm that so many had built up, and moved forward with numerous projects we should be proud of!

We began work with Gartley & Dorsky Engineering and Surveying to engineer the final design of the footbridge, including starting with a third-party inspection report to allow a comprehensive examination of the project scope to continue to move forward with the renovation project. The Lincoln County Regional Planning Commission completed and presented a regional housing study, illustrating the lack of affordable housing, and sparking multiple groups in our region to begin addressing the issue. RJD Appraisal began a comprehensive revaluation of our real estate and personal property. This revaluation resulted in assessments of properties being reflective of the current real estate market and brought our mill rate down significantly. The Towns of Boothbay and Boothbay Harbor also began working collaboratively to review the school charter.

The town expanded the automated parking system that was started in 2021, with the installation of three new pay kiosks: one at the Footbridge lot, and two at the Howard Street lots. Also, as part of the town continuing our capital improvement plan, the department bought a new hybrid electric/gas powered cruiser to help reduce fuel consumption and patrol more efficiently. The municipal building was re-roofed, providing the building with an updated look and years of protection against New England weather. The Public Works department traded their 1999 544H loader for a 2021 John Deere loader, working as the police department did and following a prudent and forward-thinking capital Improvement plan. Crooker Construction continued with our five-year paving plan, paving Pear Street, Park Street, and Roads End. I would like to thank Jon Marsh for his very generous donation of a sign for Barrett's Park, as well as producing a new sign for the municipal building; another example of the fine artisanship that we have in our community.

The town was the recipient of grants from the Mildred H. McEvoy Foundation, which allowed the town to buy an electric bike to aid police officers in their patrols, along with new uniforms, and safety equipment. The Foundation also granted the police department \$25,000 to buy an electronic, biometric fingerprint station for the police department, allowing officers to complete their duties more effectively.

The Boston Post Cane, a tradition started in 1909 by Edwin Grozier, editor, and publisher of the Boston Post Newspaper to recognize the oldest resident of seven hundred towns throughout New England, was presented to three residents throughout the year. Evelyn Snowman, Robert Hanley, Jr., and Paul Adams were presented with the cane, and I am proud of Boothbay Harbor's dedication to recognizing and honoring those amongst us.

On a personal note, I completed Maine Development Foundation's Leadership Maine in May. Leadership Maine is a powerful nine-month leadership program that takes a leader beyond their day-to-day experience and expands their capacity to shape our state's future and communities. I learned first-hand about critical issues facing our state by exploring diverse regions, assets, economies, and issues facing towns and cities. The program was greatly beneficial in helping further strengthen my leadership skills and knowledge.

I would like to thank the many volunteers, residents, visitors, and businesses who make this such a special community that I am exceptionally proud to live and work in. A special thank you to all the town employees and Select Board for their hard work and continued dedication to public service.

Sincerely yours,

Julia E. Latter
Town Manager



Town Manager Julia Latter

2021-2022 Town Officials

As of June 30, 2022

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

Julia E. Latter

Police Officers

Lawrence Brown

Douglas Snyder

Jennifer Gosselin

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

Glenn Tilton

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

Kathleen Pearce

Reserve Police Officers

John P. Braley

Jared Mitkus

Nicholas Upham

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

Nicholas Livingston

**Assistant Tax Collectors,
Assistant Treasurers**

Michelle Farnham

Patricia Fallon

Harbor Master

Robert Leavitt

Fire Engineer/Deputy Fire Warden

Matthew Sledge

Town Clerk/Registrar of Voters

Michelle Farnham

Deputy Harbor Master

Adam Raven

Animal Control Officer

Lincoln County Sherriff's Office

Deputy Town Clerk

Patricia Fallon

Assistant Harbor Master

Frederick Farnham

**Regional Director of Emergency
Management Agency**

David Cody

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

Geoff Smith

**Fire Chief, Fire Warden,
Fire Inspector**

Nicholas Upham

Shellfish Conservation Warden

Nicholas Upham

Chief of Police, Constable

Robert Hasch

Police Sergeant, Constable

Patrick Higgins

2021-2022 Town Officers, Boards, Committees

As of June 30, 2022

SELECTMEN AND OVERSEERS OF THE POOR

Alyssa Allen	2025
Denise Griffin	2023
Kenneth Rayle	2024
Michael Tomko, Chair	2025
Tricia Warren, VC	2023

ASSESSOR

Robert J. Duplisea, Jr.	2023
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Committee Members of the Boothbay-Boothbay Harbor CSD

Stephanie Hawke	2024
Margaret Lembo-Splaine	2025
Ruth Macy	2023

Trustee of the Boothbay- Boothbay Harbor CSD

Ron Campbell	2025
Richard Hallinan	2023
Steve Lorrain	2024

TRUSTEES OF THE BOOTHBAY- BOOTHBAY HARBOR CEMETERY DISTRICT

Isabelle Lewis	2024
Patricia Minerich	2025
Ralph Welch	2023
(resigned March 2022)	
Susan Hochstein	2023

BOOTHBAY HARBOR SEWER DISTRICT

Deryl Kipp	2025
Samuel Morris	2023
James Stormont	2024

TRUSTEES OF THE MEMORIAL LIBRARY

Leslie Bird	2024
Joan Chatterton	2023
Larry Colcord	2025
Marion Coleman	2022
Karen Jones	2024
Dale Lancaster	2025
Buzz Makarewicz	2024
Marta Peters	2025
Desiree Scorgia	2026
Rebecca Schoenthal	2025
Jill Kaplan Tupper	2024
Amy L. Wirtanen	2025

PLANNING BOARD

Thomas Churchill, Chair	2024
Lee Corbin	2025
Jon Dunsford	2025
William Hamblen	2023
Margaret Perritt	2025
Thomas Minerich - Alt. 1	2025
Merritt Blakeslee - Alt. 2	2023

BUDGET COMMITTEE

Leslie Bird	2023
William Hamblen	2025
Michael McKay	2024
Patricia Minerich	2023
Margaret Splaine, Chair	2023

BOARD OF APPEALS

Rosemary Bourette	2025
Ronald Cohen	2023
Lawrence Rebel	2024
Wendy Wolf, Chair	2024
Vacant	2024
Vacant - Alt. 1	2024
Vacant - Alt. 2	2023

PORT COMMITTEE

Frederick Farnham	2023
Clive Farrin, Chair	2025
Richard Lawrence	2025
Andrew Marvin	2025
James Powers	2024
Vacant- Alt. 1	
Vacant - Alt. 2	2023

BOOTHBAY REGION REFUSE DISPOSAL DISTRICT

Gary Farnham	2024
Jay D. Warren	2025

SHELLFISH CONSERVATION COMMITTEE

Sean Gray	2024
Douglas Perkins	2024
Vacant	2024

BOOTHBAY REGION WATER DISTRICT

Merritt R. Blakeslee	2025
Nelle Tharpe, At Large	2024
David Tibbetts	2023

Informational Directory

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 6:00 p.m.

Emergency Numbers

Fire, Ambulance and Police calls: 911

Poison Control Center 1-800-442-6305

Non-Emergency Numbers

Police 207-633-2451

Ambulance 207-633-7711

Fire Chief 207-380-5635

Water District Office 207-633-4723

Sewer District Office 207-633-4663

Water Treatment Plant 207-633-6634

Public Works Department 207-633-2316

EMA Regional Director 978-815-0911

Boothbay Region Refuse District 207-633-5006

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

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

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

OBSERVED MUNICIPAL HOLIDAYS 2023-2024

Memorial Day	Monday	5/29/2023	Thanksgiving Holiday	Friday	11/24/2023
Juneteenth	Monday	6/19/2023	Christmas Eve Close (Noon)	Friday	12/22/2023
Windjammer Days Close (Noon)	Wednesday	6/28/2023	Christmas	Monday	12/25/2023
Independence Day	Tuesday	7/4/2023	New Year's Eve Close (Noon)	Friday	12/29/2023
Labor Day	Monday	9/4/2023	New Year's Day	Monday	1/1/2024
Indigenous Peoples' Day	Monday	10/9/2023	Martin Luther King, Jr. Day	Monday	1/15/2024
Veterans Day	Friday	11/10/2023	Presidents' Day	Monday	2/19/2024
Thanksgiving Holiday	Thursday	11/23/2023	Patriots' Day	Monday	4/15/2024

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

Town Clerk

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

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

This past fiscal year the Town held the following elections:

Annual Town Meeting	May 6th - 7th
Rocky Channels School System Budget	February 8th
State Primary Election	June 14th
Boothbay-Boothbay Harbor Community School District Budget	June 15th
State Referendum Election	November 2nd

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

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

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

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

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

Town Clerk (cont.)

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

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

LICENSES ISSUED (7/1/21-6/30/22)

ATV Registrations	32
Boat Registrations	491
Dog Licenses	194
Duplicate Boat Registrations	3
Hunting & Fishing	115
Shellfish – Recreational	26
Snowmobile Registrations	21
Special Amusement	19
Victualers	75



Town Clerk Michelle Farnham

TOWN OF BOOTHBAY HARBOR**Town Clerk (cont.)**

VITAL RECORDS AS OF 6/30/22					
Births	3	2 Females 1 Males	Marriages	10	Oldest 65 and Youngest 28

Deaths

<u>NAME</u>	<u>AGE</u>	<u>DOD</u>	<u>NAME</u>	<u>AGE</u>	<u>DOD</u>
Mary Lee Abbott	80	4/16	Karl James Marean	76	5/25
Spencer Apollonio	88	3/8	Joan Anne Meuse	68	2/5
John N. Arsenault	92	5/27	Jacqueline Francis Paskal	78	3/22
Perry Edward Bradley Jr.	88	5/3	Mary Lou Peaslee	93	2/17
Hope Marie Burnham	67	2/9	James Arthur Powers Jr.	82	4/29
Peter Royce Cook	65	3/2	Matthew Elbert Prince	38	3/31
Paul A. Dighton	50	1/12	Arthur Edward Reed	79	2/28
Mary-Ellen Engert	76	5/1	Leigh Franklin Reinecke	71	1/26
Cheryl J. Garrison	73	6/1	Ronald Edwin Richardson	83	6/24
Susan Stevens Gelarden	80	4/24	Evelyn Louise Snowman	94	1/12
Albert L. Greenleaf	78	2/8	Jane G. Spear	99	5/31
Erin M. Hallinan	56	2/26	Matthew Victor Tozzi	90	1/1
Robert A. Hanley Jr.	97	5/13	Carol Christine Wandeloski	82	6/4
James C. Harriger Jr.	74	4/20	Robert B. Watts	74	4/27
Frank G. Helman	92	6/2	Naomi Read Whitten	97	4/26
Robert E. Jacobson	85	1/17			
Eleanor Leah Johnson	94	5/9			
Suzanne Jane Jones	72	1/14			
Beverly R. Lilly	93	1/13			

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

7/1/2021 – 6/30/2022 Code Enforcement Report

Building permits issued – 105

Approximate cost of construction - \$14,678,000

Plumbing permits issued – 73

Septic system permits issued – 36

Code Enforcement Projects Approved

Interior Alterations - 43

Decks - 4

Porches - 3

Sheds - 14

Garages/barns -6

Demolition - 3

New dwelling units – 8

All others (marine work, structural repair, miscellaneous) – 24

Respectfully submitted,

Geoff Smith
Code Enforcement Officer



Code Enforcement Officer Geoff Smith

Boothbay Region Historical Society

We are very grateful to the town for their support this year. Your contribution supports us in all our efforts to promote and preserve the history of the region.

In education: We returned to the Boothbay Region Elementary School this fall with our free Boothbay History education program for the two third grade classes, with hands-on projects and items from our collections for the students to see and touch. We worked with Boothbay Region High School STEAM students again this year on history projects which were displayed at the high school this spring. We are continuing to fund a yearly \$1000 college scholarship for a Boothbay Region High School graduate. Working with the high school, our criteria are academic excellence and financial need.

In research: We answered nearly 2,000 research requests this year for information on Boothbay history, Boothbay family genealogies, Boothbay property histories, Boothbay vessels, Boothbay region businesses, and more. Research requests come to us from all over the country, via email, phone, and in person.

In collections preservation and access: With the support of an army of volunteers, our digitization project is underway, which will protect and preserve our archives and eventually make our collections available to researchers worldwide.

In general operations: We continue to keep our museum open year-round free of charge, and to offer our summer speaker series free of charge to the public. We continue to provide news items and articles on local history to the townspeople and others through the *Boothbay Register*. Our activities are made possible by many active volunteers who donate hours of their time preparing exhibits, organizing public events, on 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 much needed building repairs for the spring. We continue to receive important donations to our collections.

Our income sources this year were: donations by individuals, local businesses, and the towns; multiple fundraisers run by our volunteers, membership dues; and sales of books, maps, papers, and photographs.

We are grateful to the people of this town for their contributions to the preservation of local history.

Respectfully submitted,

Jane E. Johnston
Office Manager

Board of Trustees

Judy Adamson	Judy Eastwood
Ruth Alley	Sarah Giles
Charlie Bamberg	John Morris
Wendy Bellows	Ann Sutter
Merritt Blakeslee	Kathy Tibbetts
Lucy Cressey	Kay Wilder
Dana Wilson	

Boothbay Harbor Memorial Library

2022 at Boothbay Harbor Memorial Library also felt...normal! We still did virtual programs, but most events were offered in-person, which is how we like it! In January, we relaunched after school programs, adding two new options for students: a “Girls Who Code” club and a STEM club. After school clubs were established to coincide with early release days, making Wednesday afternoons a lively time here.

In February, the Korean Spirit and Culture Promotion Project zoomed in to lead 2 **Lotus Lantern workshops**. Participants viewed at partner locations (Oak Point Farm, or the YMCA) or they zoomed in from home to build a lantern from the kit provided. Fifty-seven community members participated. In April, we offered another cultural art program: a community member volunteered and led 2 maxed-out workshops on the gorgeous art of **Ukrainian Egg Painting**.

Earth Day Fest was co-sponsored by 11 community organizations who created a smorgasbord of hands-on activities and information for 175 attendees on the library lawn. Co-sponsors included: Bigelow Lab, Boothbay Region Clean Drinking Water Initiative, Land Trust, Sea & Science Center, Botanical Gardens, Food Security Community Connection, Knox-Lincoln Soil & Water Conservation District, Lincoln County Gleaners, Merrymeeting Audubon, Morris Farm, and SNAP-Ed. Our partnership with the Lincoln County Gleaners to fight food insecurity continued with a weekly “Share Table.”

One hundred and fifty children and families attended the summer reading kickoff during **Windjammer for Wee Mateys**. During the summer, 119 summer reading passports were issued, and from that: 158 summer reading book reviews were completed; 740 activity challenges were completed; 316 library summer visits were made, and 1,040 hours were spent reading! Prizes and incentives for summer reading are donated; our literacy champions include: Seaside Lodge #144, Downeast Ice Cream Factory, Orne’s Candy Store, Coastal Maine Popcorn, Mister Smooth, Downeast Candies, and Dolphin Mini Golf.

Throughout the year the Technology Coordinator, Bethany Schmidt, offered digital skills training on a variety of topics including: A Beginner Guide to Online Security, Email for Beginners, and Smartphone Photography. One-on-One Tech Help remained popular, with 77 community members signing up for a session. In all, BHML offered 55 adult programs, including an exhibition of the Boothbay Region Maritime Foundation photography. Between book groups, storytimes, workshops, puppet shows, and author talks, 251 free public programs were offered and attended by 3,060 people!

In addition to programs, core library services still grow: Book circulation increased to 27,509 (from 23,777 in 2021, and 13,101 in 2020). 4,044 wireless sessions were logged, public computer stations were utilized 302 times, and over 33,000 people walked through the library doors. BHML is supported by 16 dedicated volunteers, who provide over 2,400 volunteer hours. In December, we said farewell and cheers to Harolyn Hylton, who in her five years at BHML served in the most roles: Children’s Librarian, Public Services Librarian, and Assistant Director. Always upbeat and on point, she was a critical component to our work here and will be sorely missed! Lookout for new faces at the Library in 2023...

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

The 2021-2022 Board included Jason Denby, Julie Roberts, Alyssa Allen, Michaela Bitterman, Charlie Bamberg, Joanna Breen, Tricia Campbell, Angelo DiGiulian, Clint Miller, and Jaymes Shive. Doug Goldhirsch was the outgoing Board President this year. Julie Roberts will serve as the new board president, Alyssa Allen, as the new vice president, Jason Denby, as the new secretary, and Jaymes Shive, as the new treasurer. We welcomed new board members Abby Fessenden, Angela “Gigi” Frost, and Sarah Winchenbach.

Cindy Mastrella is serving as member services coordinator; Ilene Vactor, guest services coordinator; Kjirsten Flores as Marketing Coordinator. Lisa Walby changed roles and became the Chamber’s Administrative Director in November. The Chamber also benefits from many generous volunteers.

2022 brought the return of so many beloved summer chamber events: The Claw Down Lobster Bite Competition, and Fishin’ for Fashion Show, which were both held at The Shipyard in Boothbay Harbor. The popular Windjammer Street Parade helped to usher in the 60th Annual Windjammer Days festival.

The “ding-ding” of the Trolley bell could be heard all over town, as it brought guests and locals around to various businesses. The Chamber continued in its efforts to maintain the ‘vintage’ vehicle, as well as secure qualified drivers. The Trolley will continue to be a major focus of the Chamber of Commerce in the coming year.

First Friday Art Tours were held from June - October, featuring local galleries, and Business After-Hours continued to be great gatherings where our local business community could mingle and network. We welcomed new businesses throughout the season, and gathered to celebrate our Annual Dinner & Awards Ceremony in October at the Boothbay Region Village Museum.

With the change of the seasons, Boothbay Lights was front and center as we shifted into holiday mode! The purchase of 2,000 extra wooden pot buoys for the Giant Pot Buoy tree helped to highlight the importance of our marine heritage, as well as become a beautiful draw to the downtown. (Our Pot Buoy Tree Selfie-Contest had its best year yet!) In Partnership with the Coastal Maine Botanical Gardens, we offered a Free Saturday Shuttle from the Boothbay Harbor Town Office (Thank you!) to Gardens Aglow. A service that was greatly appreciated by both visitors and local businesses.

Our social media pages were maintained with the latest member news & events, including weather updates! Things took a turn on our first big Saturday in December, we were able to pivot, thanks to the flexibility of many, so the arrival of Santa & Mrs. Claus (and meet and greet), as well as the Lighted Boat Parade, could take place without a hitch. What a beautiful Sunday that turned out to be!

The Chamber continued to send out weekly member newsletters, update a community calendar on the website and gained 1,000+ monthly newsletter subscribers bringing the current total to 8,000. We continued to field thousands of requests for our Region Guide that are mailed all over the country and of course answer the innumerable phone calls for information about our beautiful area.

We are grateful for the support of our local businesses, organizations, teachers, individuals, and Town Officials.

Respectfully submitted,

Your BHRCC team

Boothbay Region Refuse Disposal District

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

The biggest increase within our budget this year is fuel. Our trucks and equipment use approximately 30,000 gallons of fuel yearly. With fuel doubling in cost, it equates to a \$100k dollar increase to our budget. We will always look for ways to better serve you!

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

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

Mailing Address: PO Box 105, Boothbay, ME 04537

Phone: 207-633-5006

Email: www.boothbayrefuse.com

Respectfully submitted,

Steve Lewis
Operations Manager



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

Board of Directors:

Rob Hopkins, Treasurer, Southport

Kurt Crosby, Clerk, Edgecomb

Jody Lewis, 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

Rob Ames, Driver

Jill Wood, Bookkeeper

Boothbay Region Ambulance Service

We have had some exciting changes here at B.R.A.S. that we would like to share with you.

After a long and detailed process of finding the right candidate, Dan Gardner was hired as our new EMS Chief. Dan began his career in 1989 in Rhode Island and brings 33 years of experience to the Boothbay Region. He has held multiple leadership positions throughout his career in EMS. Dan has also had the distinct honor of receiving the EMS Medal of Valor. Over the course of time, he settled in Texas where he was the Director of Operations of the third largest ambulance service in the state. Dan's responsibilities consisted of running the daily operations of 111 ambulances, and 513 EMS personnel. This included overseeing all of the internal office departments. Due to the surrounding areas of the community he lived in having violent crimes rates rapidly increasing, Dan began to look for a change. His ultimate goal was to return to the east coast to be closer to his family. Dan has settled right in here at B.R.A.S. and is very happy to be with us. Dan and his fiancé are loving our beautiful towns and have enjoyed meeting the great people that make up our community.

We have taken delivery of 3 Lucas CPR Devices which we were able to fund partially through a grant from the McEvoy Foundation. These devices provide hands free mechanical CPR to a patient who is in cardiac arrest. The Lucas Device has a very high success rate of regaining cardiac function and survival rates. With providing hands free mechanical CPR, this allows the EMS crews to perform other life saving procedures in a more effective manner. Each main line ambulance will carry a Lucas Device with one in reserve. We are excited to put these in service to better help our citizens during a life-threatening event.

All EMS agencies in Maine continue to compete for staffing due to a statewide shortage of certified personnel. B.R.A.S. continues our attempt to stay competitive during these times by having competitive salaries and benefit packages. This issue has generated tough financial situations on most agencies including B.R.A.S. Through salary increases, low to no cost benefits, we are happy to share that our retention rate has increased. We have worked hard to provide a stellar working environment along with comparable wages to keep the great staff that we have. Along with retention, we would like to add to our full/part time staffing to keep up with the ever increasing need for emergency care.

B.R.A.S. is paving the way to set up a dedicated transfer ambulance that will provide non-emergency medical transports. Having a dedicated transfer ambulance provides for higher revenue, and allows the 911 ambulances to remain in the community and service the towns. Our top priority is 911 emergency services for our citizens and visitors to the region. Having a transfer ambulance on duty will also provide us with a third 911 ambulance if the crew is not conducting a transfer at that time. This model is a tremendous benefit fiscally and logistically.

Following our dedication to community involvement, B.R.A.S. has just begun a community CPR class program. The program is starting with hosting classes for our local non-profit groups, and then will expand into being open for our citizens. The classes are being held at the B.R.A.S. station, and we are currently working on getting a schedule up on our website.

Our annual Capital Campaign has been launched. Mailings have gone out to the residents seeking donations for the purchase of equipment and a new ambulance. Paul and Giselaïne Coulombe of Southport have jump-started this year's campaign with a generous matching donation up to \$175,000 toward our goal of \$350,000! We have also added ways to donate electronically through our website. This has been utilized quite a bit since its inception. B.R.A.S. is also in the process of finalizing a gift acceptance policy that will allow citizens to donate stock to us.

Our 911 call volume has increased along with the requests for non-emergency transfers. Due to the ongoing Covid cases, RSV cases in children, and a high rate of influenza, there is a shortage of beds at different hospitals. This census changes daily which is causing the hospitals to move their patients to some of their other campuses. A major part of this struggle is the logistical aspect of having enough transportation for these patients without becoming taxing on the local 911 systems. B.R.A.S. has done their part to assist with this ongoing issue, but we remain steadfastly focused on keeping 911 ambulance coverage for the region.

Rob Ham
President, Board of Directors

Dan Gardner
EMS Chief

Sewer District

I am pleased to offer this report on behalf of the Boothbay Harbor Sewer District. 2022 was a year filled unprecedented levels of inflation, continued supply chain challenges, plenty of economic uncertainty, and difficult legislation from Augusta. The district worked incredibly hard during these times to ensure the continued proper conveyance and treatment of wastewater and continued to practice fiscal responsibility.

2022 was another transitional year for the Board of Trustees. Trustee Jay Warren, Board Clerk, resigned vacating his seat. Russell Hoffman was appointed to fill the remainder of Warren's term. Adam Macy joined the District in October as the new Utility Tech. Adam brings a strong skill set to the district and is adapting extremely well.

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

- Installation of new upgraded pump station control panels and telemetry for PS 02 and PS 16.
- Installation of new electrical from the control panels to the wet well at PS 13.
- Installation of new pumps at PS 09, PS 13, and PS 15.
- Completed the Phase A rehabilitation of the westside manholes.
- The district started the complex sea wall project and received a \$4.015 million dollar grant from the MEDOT and a \$200,000 grant from Lincoln County to pay for engineering.

Polyfluoroalkyl substances (PFAS), also known as "forever chemicals" will be a major issue for the district going forward. These chemicals are found in everyday items that have non-stick and stain repellent characteristics, such as waterproof clothing, non-stick pans, and food packaging. While the District does not use or create any of these chemicals, we are forced to deal with them in our biosolids after treating wastewater. PFAS chemicals do not go away once they enter the environment. They move through soil and water without degrading. Due to these characteristics, they easily find their way into the sewer, and we are stuck dealing with them. New legislation (LD 1911) is making it harder and much more expensive to dispose of our biosolids. This is currently at the forefront of Maine lawmakers and wastewater districts around the State are paying close attention to what will become of this.

The District Trustees continue to lead the district through their strong work ethic, strong leadership style, and fiscal responsibility. Because of this leadership, the financial position of the district remains strong. The Board continues to research opportunities for increased efficiencies and cost cutting. This past year the District Trustees reached out to the Boothbay Region Water District Trustees to discuss the possible consolidation of the two districts and create a single combined utility district. The two boards met for discussion and the water district trustees later voted not to pursue further consolidation discussions at this time. The sewer district trustees are hopeful discussions will resume in the future.

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

Respectfully submitted,

Chris Higgins
Superintendent



From left: Adam Macy, David Pratt, Julie Hoskeer, Michael Hills, Chris Higgins.

Public Works

As winter began to roll in, we dealt with a lot of small storms dropping between 3” and 6” of snow. Many of the storms brought sleet and freezing rain with them. In between storms the temperatures would rise enough during the day for any snow on the ground to melt and refreeze during the night. Crews continued going out in the early morning hours treating the roads allowing safe travel for motorists.

Spring started early with warmer temperatures and decent weather. This allowed us to get an early start cleaning up the winter sand. Winter clean-up slowed in the month of May due to several heavy rain storms blowing through the region. During these heavy rain events several roads washed out requiring us to fix ditches, road edges and shoulders.

In the summer months the department continued working on the grounds of Barrett’s Park. We trucked in loam and began work on the section of the park leading out to the point. The loam was spread and grass seed was applied in an attempt to bring grass back to the area. This was done to help with storm water runoff and erosion control in the park. Crews worked on several sections of the Barrett’s Park retaining wall where several large rocks had fallen out due to the high tides. Work and inspections will continue on the wall to ensure the safety of people utilizing the park.

Completed paving projects this year were the resurfacing and replacement of the drainage system on Park Street. The drainage system that was in place had deteriorated leading to sections of the road collapsing due to undermining. Most of the old drainage system was metal pipe which over the years had rusted through leading to the water flowing through them to undermine the roads like a sink hole. The catch basins that were in place were built by hand with rock and brick. The structures of the catch basins began to fail over time with erosion eventually collapsing several of them. New plastic pipe was installed and upgraded concrete basins replaced the old hand-built ones. Park Street was paved over with a shim layer of asphalt. In the spring crews will be returning to apply a finish coat to the road.

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

Respectfully submitted,

Nick Upham
Foreman



Left to right: Eric Hyson, Jay Hasch, Bruce Fabiano, and Nick Upham.

Police Department

Full time Officers:

Chief Robert Hasch
Sergeant Patrick Higgins
Officer Larry Brown
Officer Doug Snyder
Officer Jennifer Gosselin
Officer Matthew Campbell
Administrative Assistant Diane Joyal

Reserve Officers:

Officer Jared Mitkus
Officer Nicholas Upham
Officer John Braley

2022 was a year of many challenges. Despite those challenges, the police department was able to remain vigilant. We would like to thank the community for their support, patience and understanding.

During the year, while serving the community, the police department received the Maine Law Enforcement Accreditation Program (MLEAP) accreditation. The police department met the 158 standards to ensure the agency was in compliance with the policies and practices. The MLEAP standards cover all the critical aspects of law enforcement. The accreditation took a tremendous amount of work from all the members of the police department, but I would like to especially mention, Chief Hasch, Officer Snyder, and Administrative Assistant, Diane Joyal. The three spent an exceptional amount of time to achieve the accreditation.

Chief Hasch, with your retirement this year, we wish you the absolute best with your future ventures. We cannot thank you enough for your leadership, mentorship and friendship. Your unprecedented service to the community will be sorely missed for many years. Thank you and your family for untold hours both on and off duty serving the Boothbay Harbor region. We love you!

We would thank the Lincoln County Sheriff's Office for their unending support while we traverse extreme staffing shortages. Your support has been nothing short of exceptional.

Respectfully submitted,

Patrick Higgins
Sergeant/Interim Chief of Police



Bob Hasch, Police Chief



Pat Higgins, Sergeant



Doug Snyder, Officer



Jennifer Gosselin, Officer



Larry Brown, Officer

Police Department (cont.)

Police responded to and initiated a total of 3283 calls in 2022. (Due to space constraints this is only a partial list of calls)

- 273 Motor vehicle stops
- 109 Burglary alarms plus 3 holdup alarms
- 33 Community policing calls
- 110 Motor Vehicle crash reports, plus 3 abandoned motor vehicles and 22 disabled motor vehicles
- 20 OUI arrests
- 37 Theft / Forgery / Fraud investigations, plus 2 Burglary investigations
- 56 Calls of suspicious activity
- 11 Criminal Mischief complaints
- 13 Complaints of trespassing and 9 calls reporting unwanted subjects
- 4 Sex Offense investigations
- 21 Calls involving Juvenile investigations
- 8 Calls involving Assaults (does not include Domestic Assaults)
- 24 Domestic disturbance calls with 4 arrests
- 60 Calls involving a person having mental distress, 2 suicidal subjects and 7 missing persons, plus 2 LCRC (LCRC calls are mostly under police information)
- 120 Calls involving police information
- 46 Parking problems and parking enforcement
- 15 Assists to other agencies
- 84 Property Checks
- 7 Violations of Bail and Protective Orders
- 8 Cases of Threatening
- 6 Calls reporting fighting
- 28 Calls reporting harassment
- 140 Calls for Traffic Control
- 2 Warrant arrests
- 185 Welfare Checks
- 119 Citizen Assists
- 83 Animal Complaints
- 134 Calls for found or lost property
- 60 Inmate compliance checks
- 3 Death investigations
- 33 Community policing calls
- 23 Loud Noise Complaints
- 23 Erratic Operation Complaints
- 159 Transports and Escorts
- 17 Pedestrian Checks
- 6 Attempts to locate individuals
- 27 Liquor Law violations
- 27 Traffic Hazards
- 14 Special Details
- 3 cases of littering
- 129 fire alarms and 42 other fire calls
- 562 Medical emergencies, and 33 medical alarms

Boothbay Region Water District

2022 was somewhat of a breakout year for the Boothbay Region Water District (i.e., the district), with the COVID-19 hysteria finally falling away allowing “normal” operations of the water district to return. This district’s efforts and accomplishments for the year were excellent.

During 2022 the district met all state and federal requirements regarding the treatment and delivery of the region’s water supply. Equally, the district met its capital maintenance goals, improving overall district operations. Capital improvement projects, efforts, and accomplishments were as follows:

- Perform superior system maintenance resulting in an “unaccounted for” water loss rate of 9.2%, among the best in Maine.
- Upgraded its service fleet with the purchase of a new service vehicle;
- Completed the Knickerbocker Road Seasonal Water Main Looping Project adding 1,500 feet of seasonal water main and creating a critical loop for the Barters Island water feed.
- Acquired one land parcel, equaling 27 acres of watershed protection lands.
- Completed the overhaul of both Trident Filter Units.
- Spent a good part of the year applying for grant funding for several projects that are in process.
- Completed five small seasonal water main extensions equaling 1,500 feet of new water main; and
- Added 36 new customers.

In May, the voters of Boothbay elected trustee Holly Stover who replaced Alan Bellows who retired from the board. Boothbay Harbor re-elected Merritt Blakeslee for his second term in March. Southport re-elected Chairman, Gerald “Gerry” Gamage for his fourth term. The remaining board members included Vice-Chairman, Smith Climo (Southport) Clerk, Kevin Anthony (Boothbay), Treasurer Nell Tharpe (At-Large), and Trustee David Tibbetts (Boothbay Harbor).

Looking ahead to 2023, efforts include:

- Complete the funding application, design and bid the Filter Wastewater Recycling Project which will allow the district to remove between 17MG and 20MG from its waste stream and recycle that water into drinking water., thereby lessening the cost of filter waste disposal sewerage costs and lessen the amount of water needed to be extracted.
- Complete the \$4.4 million Rt 96 Looping Project, a project designed to connect East Boothbay to Boothbay Harbor, greatly enhancing fire flow to all towns, with 60% of the cost of the project already secured as grants.
- Complete an 11,000-foot-high density polyethylene (HDPE) water main installation along East Side Road on Barters Island to improve water pressure.
- Continue Securing high-density polyethylene (HDPE) tooling and establish a state training HDPE training center.
- Go all out in applying for available grant funding in this unprecedented era of incredible federal funding opportunities.
- 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 on the 2nd & 4th Tuesday of every month at 6:00 p.m. during daylight savings and 7:00 p.m. during the standard time at the district administrative office at 184 Adams Pond Road, Boothbay Maine. The board of trustees values the publics’ opinion and encourages the public to attend. For further information concerning projects, minutes, and other pertinent information concerning the operation of the district, the public is invited to access the district’s web page at www.bbrwd.org.

Respectfully submitted,

Jonathan E. Ziegra
General Manager



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

Boothbay Harbor Fire Department

The town suffered a major loss in the late spring with one of the largest structure fires Boothbay Harbor has seen in many years. For many members in both the local and mutual aid departments, this was the largest fire since the fire at Washburn and Doughty in 2007.

At the end of May, a fire erupted at the Beach Cove Waterfront Resort located on Lake View Road. Within minutes of being notified crews were arriving scene to see the entire resort fully involved in fire. Due to the intense heat and large burning embers coming from the resort building several surrounding structures were in jeopardy of being lost. Immediately a second alarm was called in bringing a total of 10 departments from around the county to assist in bringing the fire under control. The fire burned throughout the night resulting in a total loss to the resort. Many homes surrounding the resort sustained some type of damage either by burning or melting of the exterior portions of homes. However, due to the hard work and assistance of our local and mutual aid departments, these houses were all spared from possible destruction and the owners were allowed to return once the scene was safe. Thank you to all our local firefighters, surrounding mutual aid fire departments, EMS workers, and law enforcement for coming to the call when needed. We also wish to thank all the local businesses and residents who came out and provided firefighters with food and drinks during and after the incident. This is a show of what our community is about and how special everyone within our community is when the call for help has gone out.

Summer once again brought a record number of people to our region. The high amount of people coming into the area contributed to several accidents. Most were just small minor accidents where the vehicles were able to drive away afterward. Some were more significant where debris needed to be cleaned up and roads temporarily closed while working the scene. 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. Using roll-up deployable speed bumps we have been able to slow the traffic going through the emergency scenes, allowing emergency crews to safely operate.

As summer came to an end, we received notification the Fire Department was awarded a firefighters grant allowing us to purchase a Plymovent System for the fire station. This system hooks onto the exhaust of the fire trucks allowing them to be started inside the station while removing all the exhaust particulates omitted from the trucks. This allows for a safer work environment both inside the fire station and municipal building.

For the 2022 year, the Fire Department responded to the following:

79 Alarms, 34 Accidents, 5 Structure fires, 4 Brush Fires, 7 Mutual Aids, and 1 Vehicle Fire. There were 23 other incidents (flooded basements, powerlines down, CO2 alarm).

The Fire Department is always looking for new members and this is a great way to help give back to the community. We are committed to keeping everyone safe and giving the best service to the Boothbay Harbor Region. We would like to thank the community, town manager, and select board for their continuing support.

Respectfully submitted,

Nicholas Upham
Fire Chief



Left to right: Eric Hyson, Jesse Peters, Anna Rogers, Glenn Tilton, Jay Hasch, Nick Livingston, Bruce Fabiano, Nick Upham, Hunter Arsenault, Sawyer Alley, Nick Greenleaf and Arthur Richardson.

Boothbay-Boothbay Harbor Cemetery District

January 1, 2022 – Cash on hand		\$16,228.82
Received:		
Interest & Dividends	\$7,860.51	
Sale of Lots	\$2,725.00	
Town of Boothbay Harbor Appropriation	\$15,885.00	
Town of Boothbay Appropriation	\$18,000.00	
E.S. Dunton Reserve	\$8,637.91	
Miscellaneous Interest	\$36.20	
Transfer from Capital Improvements	\$6,800.00	
Transfer from Lot Sales	\$5000.00	
Gift from Mildred McEvoy Foundation	\$10,000.00	
Transfer from Dunton Reserve	\$10,000.00	
In Memory of John Arsenault	\$350.00	
Lot, Deed and Fee	<u>\$600.00</u>	
	\$85,894.62	
Total Received		<u>\$85,894.62</u>
		\$102,123.44
Paid:		
Contracted Services – Mowing	\$41,404.56	
Maintenance	\$7,290.00	
Supplies	\$490.48	
Insurance	\$1,277.00	
Water—Evergreen & Ocean View Cemeteries	\$3,265.00	
Advertising in Boothbay Register	\$522.00	
Lot, Deed and Fee	\$600.00	
Drainage Road—Evergreen Cemetery	\$6,816.00	
Lewis Cemetery Repairs	<u>\$3,870.00</u>	
	\$65,535.04	
Total Expenses		\$65,535.04
To Reserve Accounts:		
Lot Sales	\$2,725.00	
Gift Mildred McEvoy Foundation	\$10,000.00	
Miscellaneous Interest	\$36.20	
E.S. Dunton Reserve	<u>\$8,637.91</u>	
Total Reserve	\$21,399.11	\$21,399.11
Cash on Hand December 31, 2022		
Checking Account		<u>\$15,189.29</u>
		\$102,123.44
Special Accounts:		
Global Atlantic	\$366,422.38	
E.S. Dunton Reserve	\$11,165.42	
Lot Sales	\$26,426.68	
Garage Trust	\$21,516.53	
Raymond James	\$89,256.17	
Capital Improvements	<u>\$14,304.09</u>	
	\$529,091.27	

Respectfully Submitted,

Isabelle Lewis, Secretary

Harbor Master

I was appointed as Boothbay Harbor's Harbor Master on April 25th and sworn in on April 27th. As this was my first opportunity to hold a Harbor Master position, the first several weeks were spent getting familiar with the town office staff, office equipment, filing systems, position responsibilities, and exploring our existing procedural documents.

Following that deep dive into the inner workings of this operation, the next several weeks were spent focusing on getting the "on the water" operations underway. This included activities such as learning the town's marine boundaries, mooring fields, our various waterfront businesses, launching the town's patrol and pump-out boats, installation of our pump-out float, pump-out boat operational training, patrol boat training, and speed buoy installation. We also hired and trained a new Deputy Harbor Master.

Much time was also spent on the need to immediately begin networking with the Port Committee, USCG, USCG Auxiliary, Maine Marine Patrol, Boothbay Harbor Police Department, mooring service companies, our various marinas, tour boat operators, and key members of our community with their vast knowledge of our waterfront goings on.

The first event of the season came quickly. The annual lobster boat races arrived on the windy day of June 18th, coinciding with the second day of training on the patrol boat with Nick Upham. Good lessons were learned that day on how the wind significantly affects the operation of the town's patrol boat.

The next big event was the Blessing of the Fleet on June 26th, where Deacon Tom Blatz of the All Saints Parish provided the blessings to 35 commercial fishing boats, as well as a few recreational boats looking for a bit of extra protection. This marked the commencement of the annual Windjammer Days. On the water activities commenced with the large vessels assembling for the Gathering of the Fleet on June 29th, followed by the Antique Boat Parade and fireworks on June 30th.

On any given day, there is a lot to take in when starting a complex position such as Harbor Master, especially in such a diverse and exciting area as Boothbay Harbor. Many thanks go to the town office staff and the greater Boothbay Harbor community for helping to launch a successful beginning to the summer season.

Respectfully submitted,

Rob Leavitt
Harbor Master

Emergency Management Agency

Emergency Management in Maine:

Boothbay Region Emergency Management (BREM) falls under the umbrella of Lincoln County Emergency Management (LCEM) who in turn falls under Maine Emergency Management Agency (MEMA).

LCEM oversees the coordination of resources for the entire County. This includes emergency shelters, resource management, specialized equipment and teams. Those being Hazardous Materials -Search and Rescue-and Amateur Radio Operators. You can find them at <https://www.lincolncountyema.net>. MEMA is the State Agency that oversees the coordination among all the counties. It also oversees the state-to-state movement of resources during natural and manmade emergencies. They are the agency that advocates for and receives federal monies to support the work of emergency management across the state of Maine. You can find them at <https://www.maine.gov>.

This year, with the help of Kathleen Pearce, Boothbay Harbor's Finance Officer, we applied for and received a federal grant. The funds have been used to install an exhaust recovery system in the Fire Station. This system takes carcinogenic diesel exhaust particles and exhausts them to the outside. This will make for a healthier work environment for our firefighter, police, and administrative staff. It will also make for a healthier environment for the hundreds of citizens that attend meetings and conduct personal business with the town.

We have just applied for the same grant to upgrade Boothbay's fire station with the same system, fingers crossed!

Respectfully submitted,

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

TOWN OF BOOTHBAY HARBOR

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WILLIAM H. BREWER

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(207) 443-9759*

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Boothbay Harbor
Boothbay Harbor, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Boothbay Harbor, as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Town of Boothbay Harbor's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Boothbay Harbor as of June 30, 2022 and 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Boothbay Harbor's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Boothbay Harbor's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and Schedules A-2 and A-3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Bath, Maine

March 22, 2023



William H. Brewer

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis
June 30, 2022

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, 2022.

FINANCIAL AND DISCUSSION HIGHLIGHTS

- The Town's net position increased by \$471,128.05 (Exhibit B).
- General fund actual revenues exceeded expenditures by \$100,602.33 (Exhibit F).
- In business-type activities (i.e., Fish Pier Enterprise Fund), revenues increased by 1.73% from the previous year from \$50,915.13 to \$51,799.77. Operating expenses, which includes depreciation, decreased by \$7,138.68 resulting in an operational gain of \$14,437.65 for the Fish Pier Enterprise Fund.
- Governmental revenues increased by \$471,347.09 from the previous year due to an increase in general government collections.
- Mil rate of 12.85 per thousand is a 0.45 per thousand increase from last year. Assessed value of \$611,677,380.00 was listed as of April 1, 2021.

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, 2022

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>2022</u>	<u>2021</u>
Assets:		
Current and Non-Current Assets	\$ 3,412,188.69	\$ 3,078,092.60
Capital Assets - Net of Accumulated Depreciation	5,143,095.41	4,879,447.46
Other Assets	548,452.63	552,056.00
Deferred Outflows of Resources	216,126.39	95,061.96
Total Assets	<u>\$ 9,319,863.12</u>	<u>\$ 8,604,658.02</u>
Liabilities:		
Current Liabilities	\$ 572,946.54	\$ 449,371.29
Noncurrent Liabilities	360,496.36	556,045.84
Total Liabilities	<u>\$ 933,442.90</u>	<u>\$ 1,005,417.13</u>
Deferred Inflows of Resources	<u>\$ 856,170.63</u>	<u>\$ 554,557.00</u>
Net Position:		
Net Invested in Capital Assets	\$ 4,689,781.95	\$ 4,492,367.15
Restricted for:		
Capital Purposes	303,510.83	398,527.15
Other Purposes	484,306.78	227,581.11
Unrestricted	<u>2,052,650.03</u>	<u>1,926,208.48</u>
Total Net Position	<u>\$ 7,530,249.59</u>	<u>\$ 7,044,683.89</u>
Total Liabilities and Net Position	<u>\$ 9,319,863.12</u>	<u>\$ 8,604,658.02</u>

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2022

The Condensed Statements of Revenues, Expenses, and Changes in Net Position are provided below as a summary for the fiscal years ended June 30, 2022 and 2021.

Condensed Statements of Activities

	<u>2022</u>	<u>2021</u>
Program Revenues:		
Charges for Services	\$ 779,291.23	\$ 456,649.77
Operating Grants and Contributions	12,665.00	53,628.86
Total Program Revenues	<u>\$ 791,956.23</u>	<u>\$ 510,278.63</u>
General Revenues:		
Property Taxes	\$ 7,859,412.77	\$ 7,582,476.29
Homestead and BETE Reimbursement	57,127.00	67,236.00
Excise Taxes	500,467.03	514,133.25
Intergovernmental	135,000.00	102,438.00
Loss on Disposal of Assets		(1,742.00)
Interest and Investment Earnings	(26,252.76)	67,274.31
Total General Revenues	<u>\$ 8,525,754.04</u>	<u>\$ 8,331,815.85</u>
Total Revenues	<u>\$ 9,317,710.27</u>	<u>\$ 8,842,094.48</u>
Expenses:		
Business-Type Activities	\$ 37,362.12	\$ 44,500.80
General Government	1,043,931.24	910,813.84
Health, Welfare, and Recreation	1,041,242.13	949,470.21
Public Works	508,929.13	409,174.15
Community School District	3,148,172.00	2,941,922.00
Special Assessments	1,225,275.32	1,174,593.96
Public Safety	1,755,719.83	1,766,146.02
Interest Expense	6,786.50	12,175.26
Capital Budget	64,726.30	232,424.74
Total Expenses	<u>\$ 8,832,144.57</u>	<u>\$ 8,441,220.98</u>
Change in Net Position	<u>\$ 485,565.70</u>	<u>\$ 400,873.50</u>
Net Position, July 1	7,044,683.89	6,643,810.39
Net Position, June 30	<u>\$ 7,530,249.59</u>	<u>\$ 7,044,683.89</u>

The Town's total net position (or difference between total assets and liabilities of all governmental activities) for the period ending June 30, 2022 was \$6,501,080.30. In contrast, the total net position for the prior period was \$6,029,952.25. The difference between the two periods is \$471,128.05. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2022 was \$1,029,169.29, while the net position for the same period was \$1,014,731.64, an increase of \$14,437.65. 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 \$7,530,249.59 compared to \$7,044,683.89 in 2021. 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 \$933,442.90, of which \$92,816.68 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, 2022

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 \$414,428.15 from the previous year. Governmental expenditures increased \$647,856.35 for the same period. In the current year \$158,028.00 was borrowed to fund the purchase of a new loader. Revenues exceeded expenditures by \$187,990.77. The fund balance of the governmental funds is \$2,741,453.26, \$2,427,866.38 for general fund, \$303,510.83 for capital projects, and \$10,076.05 for the shellfish account. The unassigned fund balance of the general fund of \$1,953,635.65 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 2022 was \$9,171,454.54 compared to \$8,587,204.38 last year. The total amount that our taxpayers financed for these activities through property taxes was \$7,860,054.33 in comparison to \$7,640,150.29 in 2021. The tax collection rate of 99.40% was an increase over last year's rate of 99.40%. The amount of uncollected taxes for the year ending 2022 was \$35,542.11 compared to the previous year of \$31,593.79. The Town established the dates and installments that taxes were due and payable. The rate of interest was set at 6.00%, 2% lower than last year at 8.00%.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued
June 30, 2022

Business-Type Activities

The Fish Pier revenues for the year ending 2022 were \$51,799.77 (Exhibit G), with operating expenses and depreciation of \$37,362.12 for an operational gain of \$14,437.65. In contrast, revenues for the previous year were \$50,915.13 with operating expenses and depreciation of \$44,500.80 for an operational gain of \$6,414.33. Net position at the beginning of the year was \$1,014,731.64. Net position at the end of the year was \$1,029,169.29.

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 2022, expenditures exceeded revenue by \$100,602.33 (Schedule A-1) and actual revenues exceeded budgeted revenues by \$413,136.41. 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, 2022

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, 2022, the Town had \$8,394,962.79 in governmental capital assets.

Capital Assets at Year End:

	2022	2021
Land	\$ 1,497,863.00	\$ 1,496,288.00
Buildings	1,956,460.00	1,956,460.00
Improvements	2,267,419.14	2,022,538.42
Vehicles	1,714,534.95	1,676,438.84
Equipment	958,685.70	787,916.00
Total Capital Assets	\$ 8,394,962.79	\$ 7,939,641.26
Less: Accumulated Depreciation	(4,088,061.00)	(3,929,367.00)
Capital Assets Net of Accumulated Depreciation	<u>\$ 4,306,901.79</u>	<u>\$ 4,010,274.26</u>

Debt

The Town's long-term liability for the year ended June 30, 2022 was \$390,919.62 in governmental activities and \$62,393.42 in business-type activities. Long-term debt in governmental activities consists of a Refinance Note, and the loan for the purchase of a loader (Note I). The total notes payable for both governmental and business-type activities were \$453,313.04, of which \$92,816.68 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 \$18,350,321.00 state-imposed limit.

Other obligations include \$75,471.96 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, 2022

CONCLUSION TO MD&A REPORT

The Town of Boothbay Harbor is following our 5-year paving plan and worked to pave Emery Lane, Road End and Pear Street. We spent a total of \$140,223 in the current year paving roads. We did design work on the Atlantic Avenue sidewalk and necessary design work to start the Footbridge project. The Town financed the purchase of a Loader for the Public Works Department totaling \$158,208 in July 2021. This purchase was planned and coordinated at the beginning of the fiscal year. In the current year we added additional parking kiosks at the Town's parking lots. This increased parking revenue significantly over the prior year and for what we budgeted for the year. We look forward to utilizing the additional revenue for future years.

We look forward to a successful 2022-2023 year, moving forward with planned capital projects and infrastructure upgrades including improvements to the Footbridge and continuing of the 5-year paving program.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

2022 ANNUAL REPORT

Exhibit A

TOWN OF BOOTHBAY HARBOR STATEMENTS OF NET POSITION JUNE 30, 2022 AND 2021

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2022 TOTALS	2021 TOTALS
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	\$ 2,819,645.39	\$ -	\$ 2,819,645.39	\$ 2,386,959.00
Prepaid Expenses	28,515.54		28,515.54	26,121.00
Accounts Receivable	10,293.34		10,293.34	33,101.16
Taxes Receivable (Schedule B-7)	1,655.80		1,655.80	3,024.71
Tax Liens (Schedule B-8)	44,818.62		44,818.62	39,295.11
Due From Other Funds		255,790.35	255,790.35	229,449.27
Investments (Note F)	251,469.65		251,469.65	360,142.35
Total Current Assets	<u>\$ 3,156,398.34</u>	<u>\$ 255,790.35</u>	<u>\$ 3,412,188.69</u>	<u>\$ 3,078,092.60</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE G):				
Land	\$ 1,497,863.00	\$ 249,832.00	\$ 1,747,695.00	\$ 1,746,120.00
Buildings	1,956,460.00	534,176.42	2,490,636.42	2,490,636.00
Improvements	2,267,419.14	616,933.20	2,884,352.34	2,639,471.62
Vehicles	1,714,534.95		1,714,534.95	1,676,438.84
Equipment	958,685.70		958,685.70	787,916.00
Total Property, Plant, and Equipment	<u>\$ 8,394,962.79</u>	<u>\$ 1,400,941.62</u>	<u>\$ 9,795,904.41</u>	<u>\$ 9,340,582.46</u>
Less: Accumulated Depreciation	<u>(4,088,061.00)</u>	<u>(564,748.00)</u>	<u>(4,652,809.00)</u>	<u>(4,461,135.00)</u>
Net Property, Plant, and Equipment	<u>\$ 4,306,901.79</u>	<u>\$ 836,193.62</u>	<u>\$ 5,143,095.41</u>	<u>\$ 4,879,447.46</u>
OTHER ASSETS:				
Pension Asset (Note N)	\$ 24,233.00	\$ -	\$ 24,233.00	\$ 552,056.00
Leases Receivable		524,219.63	524,219.63	
Total Other Assets	<u>\$ 24,233.00</u>	<u>\$ 524,219.63</u>	<u>\$ 548,452.63</u>	<u>\$ 552,056.00</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	\$ 216,126.39	\$ -	\$ 216,126.39	\$ 95,061.96
Total Assets and Deferred Outflows	<u>\$ 7,703,659.52</u>	<u>\$ 1,616,203.60</u>	<u>\$ 9,319,863.12</u>	<u>\$ 8,604,658.02</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable (Note I)	\$ 80,951.41	\$ 11,865.27	\$ 92,816.68	\$ 58,547.47
Accounts Payable - Trade	81,378.85		81,378.85	35,638.86
Accrued Wages (Note J)	75,471.96		75,471.96	95,018.10
Deferred Tax Revenue (Note O)	10,631.81		10,631.81	11,065.72
Deferred Revenue	54,131.07		54,131.07	16,037.04
Accrued Interest	2,304.56	421.26	2,725.82	3,614.83
Due To Other Funds	255,790.35		255,790.35	229,449.27
Total Current Liabilities	<u>\$ 560,660.01</u>	<u>\$ 12,286.53</u>	<u>\$ 572,946.54</u>	<u>\$ 449,371.29</u>
LONG-TERM LIABILITIES:				
Pension Liability	\$ -	\$ -	\$ -	\$ 227,513.00
Notes Payable - Net of Current Portion (Note I)	309,968.21	50,528.15	360,496.36	328,532.84
Total Long-Term Liabilities	<u>\$ 309,968.21</u>	<u>\$ 50,528.15</u>	<u>\$ 360,496.36</u>	<u>\$ 556,045.84</u>
Total Liabilities	<u>\$ 870,628.22</u>	<u>\$ 62,814.68</u>	<u>\$ 933,442.90</u>	<u>\$ 1,005,417.13</u>
DEFERRED INFLOWS OF RESOURCES:				
Related to Leases	\$ -	\$ 524,219.63	\$ 524,219.63	\$ 552,056.00
Related to Pensions	331,951.00		331,951.00	2,501.00
Total Deferred Inflows of Resources	<u>\$ 331,951.00</u>	<u>\$ 524,219.63</u>	<u>\$ 856,170.63</u>	<u>\$ 554,557.00</u>
NET POSITION:				
Net Invested in Capital Assets	\$ 3,915,982.17	\$ 773,799.78	\$ 4,689,781.95	\$ 4,492,367.15
Restricted for:				
Capital Projects	303,510.83		303,510.83	398,527.15
Other Purposes	484,306.78		484,306.78	227,581.11
Unrestricted	1,797,280.52	255,369.51	2,052,650.03	1,926,208.48
Total Net Position	<u>\$ 6,501,080.30</u>	<u>\$ 1,029,169.29</u>	<u>\$ 7,530,249.59</u>	<u>\$ 7,044,683.89</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 7,703,659.52</u>	<u>\$ 1,616,203.60</u>	<u>\$ 9,319,863.12</u>	<u>\$ 8,604,658.02</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, 2022 AND 2021**

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
Primary Government:						
Governmental Activities:						
General Government	\$ 1,043,931.24	\$ 664,892.62	\$ -	\$ (379,038.62)	\$ -	\$ (481,825.24)
Health, Welfare, and Recreation	1,041,242.13	27,440.00		(1,013,802.13)		(934,550.21)
Public Works	508,929.13		12,665.00	(496,264.13)		(406,674.15)
Community School District	3,148,172.00			(3,148,172.00)		(2,941,922.00)
Special Assessments	1,225,275.32	2,700.00		(1,222,575.32)		(1,171,953.96)
Public Safety	1,755,719.83	32,458.84		(1,723,260.99)		(1,755,831.12)
Interest Expense	6,786.50			(6,786.50)		(12,175.26)
Capital Budget	64,726.30			(64,726.30)		(232,424.74)
Total Governmental Activities	\$ 8,794,782.45	\$ 727,491.46	\$ 12,665.00	\$ (8,054,625.99)	\$ -	\$ (7,937,356.68)
Business-Type Activities:						
Fish Pier	37,362.12	51,799.77			14,437.65	6,414.33
Total Primary Government	\$ 8,832,144.57	\$ 779,291.23	\$ 12,665.00	\$ (8,054,625.99)	\$ 14,437.65	\$ (7,930,942.35)
General Revenues:						
Taxes:						
Property Taxes				\$ 7,859,412.77	\$ -	\$ 7,859,412.77
Homestead and BETE Reimbursement				57,127.00		57,127.00
Excise Taxes				500,467.03		500,467.03
Intergovernmental				135,000.00		135,000.00
Loss on Disposal of Assets				(26,252.76)		(1,742.00)
Interest and Investment Earnings						67,274.31
Total General Revenues				\$ 8,525,754.04	\$ -	\$ 8,525,754.04
Changes in Net Position						
Changes in Net Position				\$ 471,128.05	\$ 14,437.65	\$ 485,565.70
Net Position, July 1				6,029,952.25	1,014,731.64	6,643,810.39
Net Position, June 30				\$ 6,501,080.30	\$ 1,029,169.29	\$ 7,044,683.89

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Reserves	\$ 303,510.83	\$ 398,527.15
Other Purposes (Schedule B-3)	474,230.73	218,445.06
Unrestricted (Schedule B-2)	1,953,635.65	1,927,354.23
Special Revenue	10,076.05	9,136.05
Total Governmental Fund Balances	<u>\$ 2,741,453.26</u>	<u>\$ 2,553,462.49</u>
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.	4,306,901.79	4,010,274.26
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.	216,126.39	95,061.96
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(390,919.62)	(313,070.55)
Compensated absences are accrued when earned, not when paid and are reported in the funds.	(75,471.96)	(95,018.10)
Accrued interest expense for notes payable are not reported in the funds.	(2,304.56)	(2,869.81)
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	24,233.00	(227,513.00)
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.	13,013.00	12,126.00
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(331,951.00)	(2,501.00)
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 6,501,080.30</u></u>	<u><u>\$ 6,029,952.25</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 187,990.77	\$ 263,390.97
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).	296,627.53	144,282.00
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	80,178.93	44,696.73
In the governmental funds loan proceeds are recorded as revenue and in the Statements of Net Position it increases liabilities.	(158,028.00)	
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.	19,546.14	(1,118.13)
The change in accrual for interest is not recorded in the governmental fund statements.	565.25	419.87
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	43,360.43	2,203.73
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.	887.00	(57,674.00)
Changes in Net Position of Governmental Activities	<u>\$ 471,128.05</u>	<u>\$ 394,459.17</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2022 AND 2021

	GOVERNMENTAL FUND TYPES				
	MAJOR	NON-MAJOR			
	GENERAL	CAPITAL RESERVES	SPECIAL REVENUE SHELLFISH	2021 TOTALS	2021 TOTALS
ASSETS:					
Cash (Note B)	\$ 2,767,604.21	\$ 52,041.18	\$ -	\$ 2,819,645.39	\$ 2,386,959.00
Taxes Receivable (Schedule B-7)	1,655.80			1,655.80	3,024.71
Tax Liens (Schedule B-8)	44,818.62			44,818.62	39,295.11
Accounts Receivable	10,293.34			10,293.34	33,101.16
Investments		251,469.65		251,469.65	360,142.35
Due From Other Funds			10,076.05	10,076.05	9,136.05
Prepaid Expenses	28,515.54			28,515.54	26,121.00
Total Assets	<u>\$ 2,852,887.51</u>	<u>\$ 303,510.83</u>	<u>\$ 10,076.05</u>	<u>\$ 3,166,474.39</u>	<u>\$ 2,857,779.38</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 81,378.85	\$ -	\$ -	\$ 81,378.85	\$ 35,638.86
Due To Other Funds	265,866.40			265,866.40	229,449.27
Total Liabilities	<u>\$ 347,245.25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,245.25</u>	<u>\$ 265,088.13</u>
Deferred Inflows:					
Deferred Tax Revenue (Note D)	\$ 23,644.81	\$ -	\$ -	\$ 23,644.81	\$ 23,191.72
Deferred Revenue	54,131.07			54,131.07	16,037.04
Total Deferred Inflows	<u>\$ 77,775.88</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,775.88</u>	<u>\$ 39,228.76</u>
Fund Balance:					
Nonspendable	\$ 28,515.54	\$ -	\$ -	\$ 28,515.54	\$ 26,121.00
Committed for Capital Reserves		303,510.83		303,510.83	398,527.15
Assigned for Other Purposes	474,230.73			474,230.73	218,445.06
Unassigned	1,925,120.11		10,076.05	1,935,196.16	1,910,369.28
Total Fund Balance	<u>\$ 2,427,866.38</u>	<u>\$ 303,510.83</u>	<u>\$ 10,076.05</u>	<u>\$ 2,741,453.26</u>	<u>\$ 2,553,462.49</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 2,852,887.51</u>	<u>\$ 303,510.83</u>	<u>\$ 10,076.05</u>	<u>\$ 3,166,474.39</u>	<u>\$ 2,857,779.38</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, 2022 AND 2021

	GOVERNMENTAL FUNDS				
	MAJOR	NON-MAJOR			
		CAPITAL	SPECIAL	2022	2021
	GENERAL	RESERVES	REVENUE	TOTALS	TOTALS
			SHELLFISH		
REVENUES:					
State Revenue Sharing	\$ 135,000.00	\$ -	\$ -	\$ 135,000.00	\$ 102,438.00
Homestead Reimbursement	55,856.00			55,856.00	64,579.00
BETE Reimbursement	1,271.00			1,271.00	2,657.00
Property Taxes	7,858,525.77			7,858,525.77	7,640,150.29
Excise Tax (Auto and Boat)	500,467.03			500,467.03	514,133.25
General Government	664,892.62			664,892.62	428,988.60
Health, Welfare, and Recreation		22,000.00	5,440.00	27,440.00	14,920.00
Interest and Debt Service	20,885.61	(47,138.37)		(26,252.76)	67,274.31
Special Assessments	2,700.00			2,700.00	2,640.00
Public Safety	32,458.84			32,458.84	10,314.90
Public Works		12,665.00		12,665.00	2,500.00
Total Revenues	\$ 9,272,056.87	\$ (12,473.37)	\$ 5,440.00	\$ 9,265,023.50	\$ 8,850,595.35
EXPENDITURES:					
Education	\$ 3,148,172.00	\$ -	\$ -	\$ 3,148,172.00	\$ 2,941,922.00
General Government	1,045,756.44	457.36		1,046,213.80	880,852.14
Public Works	648,484.68	1,352.72		649,837.40	664,268.46
Public Safety	1,791,762.24	38,096.11		1,829,858.35	1,706,578.88
Health, Welfare, and Recreation	1,002,284.13	19,200.00	4,500.00	1,025,984.13	929,692.21
Bayville/Isle of Springs Assessments	112,183.99			112,183.99	105,662.15
Special Assessments - County Tax	1,056,706.34			1,056,706.34	1,010,029.40
Special Assessments - Other	56,384.99			56,384.99	58,902.41
Debt Service	86,965.43			86,965.43	56,871.99
Capital Budget	222,754.30			222,754.30	232,424.74
Total Expenditures	\$ 9,171,454.54	\$ 59,106.19	\$ 4,500.00	\$ 9,235,060.73	\$ 8,587,204.38
Excess of Revenues Over (Under) Expenditures	\$ 100,602.33	\$ (71,579.56)	\$ 940.00	\$ 29,962.77	\$ 263,390.97
OTHER FINANCING SOURCES (USES):					
Loan Proceeds	\$ 158,028.00	\$ -	\$ -	\$ 158,028.00	\$ -
Operating Transfers - In	173,036.76	149,600.00		322,636.76	220,264.90
Operating Transfers - Out	(149,600.00)	(173,036.76)		(322,636.76)	(220,264.90)
Total Other Financing Sources (Uses)	\$ 181,464.76	\$ (23,436.76)	\$ -	\$ 158,028.00	\$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 282,067.09	\$ (95,016.32)	\$ 940.00	\$ 187,990.77	\$ 263,390.97
Fund Balance, July 1	2,145,799.29	398,527.15	9,136.05	2,553,462.49	2,290,071.52
Fund Balance, June 30	\$ 2,427,866.38	\$ 303,510.83	\$ 10,076.05	\$ 2,741,453.26	\$ 2,553,462.49

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, 2022 AND 2021

	2022	2021
REVENUES:		
Rental Income	\$ 51,799.77	\$ 50,915.13
EXPENDITURES:		
Interest Expense	\$ 2,554.47	\$ 2,769.24
Depreciation Expense	32,980.00	32,980.00
Licenses and Service Agreements	659.55	659.55
Repairs and Maintenance	1,168.10	1,887.03
Miscellaneous		6,204.98
Total Expenditures	\$ 37,362.12	\$ 44,500.80
Excess of Revenues Over Expenditures	\$ 14,437.65	\$ 6,414.33
Net Position, July 1	1,014,731.64	1,008,317.31
Net Position, June 30	\$ 1,029,169.29	\$ 1,014,731.64

Exhibit H

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 51,799.77	\$ 50,915.13
Payments to Suppliers	(1,827.65)	(8,751.56)
Cash Flows Provided by Operating Activities	\$ 49,972.12	\$ 42,163.57
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (2,878.13)	\$ (2,878.23)
Principal Payments on Long-Term Debt	(11,616.34)	(10,566.29)
Funds Held in General Fund	(35,477.65)	(28,719.05)
Cash Flows Used in Capital and Related Financing Activities	\$ (49,972.12)	\$ (42,163.57)
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, 2022

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, 2022

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Reserve Funds:

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

3. Proprietary Funds:

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

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

4. Basis of Accounting

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

a. Accrual:

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

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022.

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, 2022

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

5. Financial Statement Amounts (Cont'd)

e. Expenditures:

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

f. Compensated Absences:

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

g. Deferred Inflows and Outflows of Resources:

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

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

h. Pensions:

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

i. Interfund Receivables/Payables:

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

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

5. Financial Statement Amounts (Cont'd)

j. Investments:

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

k. Use of Estimates:

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

l. Fund Balance:

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

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

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

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

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

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

6. Implementation of New Accounting Standards

- a. Statement No 87, "Leases" is 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 implemented in the current year and increased prior year assets by \$552,056 and liabilities by \$552,056.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

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

- b. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period", is 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 fiscal 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. 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.
- f. Statement No. 98, "The Annual Comprehensive Financial Report" is effective for the fiscal year ending June 30, 2022. This statement establishes the term *annual comprehensive financial report* and its acronym ACFR. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. Management has determined that this statement is not applicable.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

7. Future Accounting Pronouncements (Cont'd)

- a. Statement No. 94, "Public Private Partnerships" is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.
- b. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.
- c. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 is effective for the fiscal year ending June 30, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.
- d. Statement No. 100, "Accounting Changes and Error Corrections" is effective for the fiscal year ending June 30, 2024. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined that this statement is applicable based on certain circumstances that change from year to year.
- e. Statement No. 101, "Compensated Absences" is effective for the fiscal year ending June 30, 2025. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management has determined that this statement will not be applicable.

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.

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TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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 \$2,819,645.39 and the bank balance was \$2,964,798.93. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$2,714,798.93 was collateralized with funds held at the pledging institute. There were no uninsured bank balances.

NOTE C - GENERAL FUND BUDGET:

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

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

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 30, 2021 on the assessed value listed as of April 1, 2021 for all real and personal property located in the Town. One half of the total tax was due September 8, 2021 with the balance due March 8, 2022. Interest of 6.0% was charged on delinquent taxes on the unpaid portion of one-half of the tax bill not paid on or before September 9, 2021, and on the entire portion not paid on or before March 9, 2022.

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.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE F - INVESTMENTS (CONT'D):

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

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

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

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

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

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of June 30, 2022:

Investments at Fair Value as of June 30, 2022

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

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>

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TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE G - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2022:

	BALANCE JULY 1, 2021	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2022
General Government:				
Non-Depreciable Assets:				
Land	\$ 1,496,288.00	\$ 1,575.00	\$	\$ 1,497,863.00
Improvements	16,528.00	59,332.20		75,860.20
	<u>\$ 1,512,816.00</u>	<u>\$ 60,907.20</u>	<u>\$</u>	<u>\$ 1,573,723.20</u>
Depreciable Assets:				
Land				
Buildings	\$ 1,956,460.00	\$	\$	\$ 1,956,460.00
Improvements	2,006,010.42	185,548.52		2,191,558.94
Vehicles	1,676,438.84	38,096.11		1,714,534.95
Equipment	787,916.00	280,769.70	110,000.00	958,685.70
	<u>\$ 6,426,825.26</u>	<u>\$ 504,414.33</u>	<u>\$ 110,000.00</u>	<u>\$ 6,821,239.59</u>
Total Property, Plant and Equipment	<u>\$ 7,939,641.26</u>	<u>\$ 565,321.53</u>	<u>\$ 110,000.00</u>	<u>\$ 8,394,962.79</u>
Accumulated Depreciation	<u>(3,929,367.00)</u>	<u>(268,694.00)</u>	<u>(110,000.00)</u>	<u>(4,088,061.00)</u>
Net Property, Plant, and Equipment	<u>\$ 4,010,274.26</u>	<u>\$ 296,627.53</u>	<u>\$</u>	<u>\$ 4,306,901.79</u>
	BALANCE JULY 1, 2021	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2022
Business-Type Activities:				
Non-Depreciable Assets:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Depreciable Assets:				
Buildings	\$ 534,176.42	\$	\$	\$ 534,176.42
Improvements	616,933.20			616,933.20
Total Depreciable Assets	<u>\$ 1,151,109.62</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,151,109.62</u>
Total Property, Plant, and Equipment	<u>\$1,400,941.62</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,400,941.62</u>
Accumulated Depreciation	<u>(531,768.00)</u>	<u>(32,980.00)</u>		<u>(564,748.00)</u>
Net Property, Plant, and Equipment	<u>\$ 869,173.62</u>	<u>\$ (32,980.00)</u>	<u>\$</u>	<u>\$ 836,193.62</u>

Depreciation expense for the period totaled \$301,674.00. Of that amount, \$34,224.00 was administration, \$159,113.00 was public works, \$60,099.00 was public safety, \$15,258.00 was health, welfare, and recreation, and \$32,980.00 was for the fish pier.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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	\$ 198,434.00	\$ 212,030.33	\$ (13,596.33)
Town Manager	\$ 144,800.00	\$ 146,828.52	\$ (2,028.52)
Bayville/Isle of Springs	\$ 108,362.00	\$ 114,823.99	\$ (6,461.99)
Parking Facilities	\$ 29,039.00	\$ 46,006.78	\$ (16,967.78)
Emergency Management	\$ 9,175.59	\$ 10,512.50	\$ (1,336.91)
Fire Department	\$ 90,007.00	\$ 94,656.82	\$ (4,649.82)
Revenues:			
Interest	\$ 20,885.61	\$ 31,500.00	\$ (10,614.39)
Cable TV Fees	\$ 36,635.53	\$ 37,592.00	\$ (956.47)
Licenses and Permits	\$ 19,487.60	\$ 20,000.00	\$ (512.40)
Homestead/BETE	\$ 57,127.00	\$ 68,270.13	\$ (11,143.13)

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.

NOTE I - NOTE AND LOANS PAYABLE:

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

	BALANCE JULY 1, 2021	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2022
The First:				
Refinance Loan	\$ 387,080.31	\$	\$ 60,754.93	\$ 326,325.38
Loader Purchase Loan	\$	\$ 158,028.00	\$ 31,040.34	\$ 126,987.66

Refinance Loan:

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

Loader Purchase:

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

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TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2023	\$ 92,816.68	\$ 8,643.32	\$ 101,460.00
2024	94,717.22	6,742.78	101,460.00
2025	96,656.72	4,803.28	101,460.00
2026	98,547.74	2,823.99	101,371.73
2027	67,156.27	1,013.73	68,170.00
2028-2032	3,418.41	33.84	3,452.25
	<u>\$ 453,313.04</u>	<u>\$ 24,060.94</u>	<u>\$ 477,373.98</u>

NOTE J - COMPENSATED ABSENCES:

As of June 30, 2022, the accrued salaries due for hours worked in the 2022 fiscal year was \$15,210.34, the accrued sick time was \$49,085.92, and the accrued vacation time was \$11,175.70. 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 \$2,694,475.00 at December 31, 2021. The Town of Boothbay Harbor's share would be approximately 9.61% of the debt, or approximately \$258,811.00.

The Town of Boothbay Harbor participates in the Boothbay-Boothbay Harbor CSD and is therefore subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in Boothbay-Boothbay Harbor CSD for which the Town of Boothbay Harbor would be proportionally responsible in the event the school defaulted amounted to approximately \$4,868,646.00 at June 30, 2022. The Town of Boothbay Harbor's share would be 32.34% of the debt, or approximately \$1,574,520.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$9,664.67, which was charged as an expense to public works for \$8,246.91, and fish pier for \$1,417.76.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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.maineprs.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 8.4% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2021, was 11.30% of annual payroll for the regular plan. Contributions to the pension plan from the Town were \$56,457.63 for the year ended June 30, 2022. 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 \$12,538.76.

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, 2021, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan), actuarially determined.

PLD Plan - At June 30, 2022, the Town reported an asset of \$24,233.00 for its proportionate share of the net pension liability. At June 30, 2022, the Town's proportion of the PLD Plan was .075407%.

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TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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

For the year ended June 30, 2022, the Town recognized pension income of \$200,527.67 for the PLD Plan. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 15,675.00	\$ 1,647.00
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		330,304.00
Changes in Proportion and Differences Between Town Contributions and Proportionate Share of Contributions	50,083.00	
Town Contributions Subsequent to the Measurement Date	68,996.39	
Changes in Assumptions	81,372.00	
Total	\$ 216,126.39	\$ 331,951.00

\$68,996.39 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, 2022. 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:

2022	\$ (7,938.00)
2023	\$ (9,908.00)
2024	\$ (75,184.00)
2025	\$ (917.15)

Actuarial Assumptions - The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PLD Plan
Inflation	2.75%
Salary Increases, Per Year	2.75% to 11.48%
Investment Return, Per Annum, Compounded Annually	6.54%
Cost of Living Benefit Increases, Per Annum	1.91%

Mortality rates were based on the 2010 Public Pan General Benefits – weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the KPEC_2020 Model.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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

<u>Long-Term Expected Asset Class</u>	<u>Real Rate of Return</u>
Public Equities	6.0%
US Government	2.3%
Private Equity	7.6%
Real Assets:	
Real Estate	5.2%
Infrastructure	5.3%
Natural Resources	5.0%
Traditional Credit	3.0%
Alternative Credit	7.2%
Diversifiers	5.9%

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

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

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

<u>PLD Plan</u>	<u>1% Decrease (5.5%)</u>	<u>Current Discount Rate (6.5%)</u>	<u>1% Increase (7.5%)</u>
Town's proportionate share of the net pension liability	\$344,849.00	\$ (24,233.00)	\$ (329,512.00)

Net Pension Liability

Each employer's share of the collective net pension (asset) liability is equal to the collective net pension (asset) liability multiplied by the employer's proportionate share as of June 30, 2021 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension (asset) liability are recognized in pension expense for the year ended June 30, 2021 with the following exceptions.

Differences Between Expected and Actual Experience

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

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE N - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):**Differences Between Expected and Actual Investment Earnings**

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

Changes of Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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

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

Collective Deferred Outflows (Inflows) of Resources

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

Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2021 Annual Comprehensive Financial Report available online at www.mainepepers.org or by contacting the System at (207) 512-3100.

NOTE O - DEFERRED REVENUE:

Deferred Revenue at June 30, 2022 consists of Prepaid 2023 Taxes of \$10,631.81.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE P - INTERFUND RECEIVABLES AND PAYABLES:

As of June 30, 2022, interfund loans receivable and payable were as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE	TRANSFERS
General Fund	\$	\$ 265,866.40	\$ 23,436.76
Capital Reserves			(23,436.76)
Proprietary Fund	255,790.35		
Special Revenues	10,076.05		
	<u>\$ 265,866.40</u>	<u>\$ 265,866.40</u>	<u>\$</u>

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

NOTE Q - FISH PIER LEASES:

There are three leases for the fish pier:

- a. Page Lobster, Inc. DBA Atlantic Edge Lobster. This lease runs from 1/1/2021 until 12/31/2041. The base rent in the first year is \$22,815.36, payable monthly, and will be adjusted annually by the CPI Adjustment Factor. Revenue for fiscal year 2022 was \$23,488.44.
- 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 2022 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 is \$7,197.12 and was adjusted annually by the CPI Adjustment Factor. Currently, the Town still follows the lease agreement after it has ended, as an engineering study on the property which will be performed soon. Revenue for fiscal year 2022 was \$8,023.05.

2022 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

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

The future minimum lease payments are as follows:

Lease Payments for the fiscal year ended June 30:

2023	\$ 51,126.69
2024	43,103.64
2025	43,103.64
2026	43,103.64
2027	43,103.64
2028	43,103.64
2029	43,103.64
2030	43,103.64
2031	43,103.64
2032	43,103.64
2033	43,103.64
2034	22,815.36
2035	22,815.36
2036	22,815.36
2037	22,815.36
2038	22,815.36
2039	22,815.36
2040	22,815.36
2041	22,815.36
Total Future Minimum Lease Payments	<u>\$ 664,685.97</u>

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

During the fiscal year the Town recognized principal payments and interest payments from lease activities. Leases receivable as of June 30, 2022 are:

	<u>PRINCIPAL</u>	<u>INTEREST</u>
Business-Type Activities:		
Page Lobster Company	\$ 339,855.92	\$ 106,424.44
Charles & Jeanne Fuller	176,340.66	28,232.83
Boothbay Marine Services	8,023.05	
	<u>\$ 524,219.63</u>	<u>\$ 134,657.27</u>

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE R - DEFICIT FUND BALANCE:

At June 30, 2022, the Town of Boothbay Harbor's deficit fund balances were broken down as follows:

Revaluation Reserve	\$ 300.16
Roof Maintenance	<u>134.87</u>
	<u>\$ 435.03</u>

TOWN OF BOOTHBAY HARBOR
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
State Revenue Sharing	\$ 135,000.00	\$ 135,000.00
Homestead Reimbursement	65,775.94	55,856.00
BETE Reimbursement	2,494.19	1,271.00
Property Taxes	7,860,054.33	7,858,525.77
Excise Tax	448,000.00	500,467.03
General Government	303,694.00	664,892.62
Health, Welfare, and Recreation	3,500.00	
Interest	31,500.00	20,885.61
Special Assessments	2,640.00	2,700.00
Public Safety	6,622.00	32,458.84
Total Revenues	\$ 8,859,280.46	\$ 9,272,056.87
EXPENDITURES:		
General Government	\$ 889,016.00	\$ 1,045,756.44
Health, Welfare, and Recreation	1,007,011.00	1,002,284.13
Public Works	761,580.00	648,484.68
Bayville/Isle of Springs	105,662.00	112,183.99
Community School District	3,148,172.00	3,148,172.00
Special Assessments - County Tax	1,056,706.34	1,056,706.34
Special Assessments - Miscellaneous	57,004.00	56,384.99
Public Safety	1,782,446.00	1,791,762.24
Debt Service	106,222.00	86,965.43
Capital Budget	190,778.00	222,754.30
Total Expenditures	\$ 9,104,597.34	\$ 9,171,454.54
Excess of Revenues Over (Under) Expenditures	\$ (245,316.88)	\$ 100,602.33
OTHER FINANCING SOURCES (USES):		
Loan Proceeds	\$ 158,028.00	\$ 158,028.00
Operating Transfers - Out	(149,600.00)	(149,600.00)
Operating Transfers - In		173,036.76
Total Other Financing Sources (Uses)	\$ 8,428.00	\$ 181,464.76
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (236,888.88)	\$ 282,067.09
Fund Balance, July 1, 2021	2,145,799.29	2,145,799.29
Fund Balance, June 30, 2022	\$ 1,908,910.41	\$ 2,427,866.38

TOWN OF BOOTHBAY HARBOR

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)*

	2022**	2021**	2020**	2019**	2018**	2017**	2016**	2015**
Town's Proportion of the Net Pension Liability	.075407%	.051394%	.050728%	.0503170%	.051394%	.065614%	.101366%	.084956%
Town's Proportionate Share of the Net Pension Liability	\$ (24,233.00)	\$ 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	\$ 499,625.04	\$ 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	(4.85%)	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	3.78%	(59.32%)	(88.46%)	(114.01%)	(124.90%)	(92.81%)	(92.12%)	(69.56%)

*Only eight years of information available

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

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Schedule A-3

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

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 56,457.63	\$ 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	(56,457.63)	(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	\$ 499,625.04	\$ 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	11.30%	9.89%	10.6%	10.50%	10.10%	9.10%	8.90%	8.30%
Retirees Contribution Percentage of Covered-Employee Payroll	5.00%	6.83%	5%					

* Only eight years of information available

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Cash Balance, July 1, 2021 \$ 2,348,574.20

ADD: CASH RECEIPTS:

Tax Collections:

Current Year	\$ 7,812,821.86	
Prior Year	31,370.59	
Prepaid Taxes	<u>10,631.81</u>	

\$ 7,854,824.26

Departmental (Schedule B-3)	1,221,404.10	
Revenue Sharing	173,094.03	
Homestead Reimbursement	67,108.00	
BETE Reimbursement	1,271.00	
Fish Pier Revenue	51,799.77	
Shellfish Revenue	5,440.00	
Accounts Receivable - Prior Year	21,849.16	
Prior Year Prepaid Expenses	26,121.00	
Payroll Withholding	3,154.24	
Loan Proceeds	158,028.00	
Accounts Payable	78,224.61	
Transfer from Capital Reserves	<u>173,036.76</u>	

Total Cash Receipts		<u>9,835,354.93</u>
Total Cash Available		<u>\$ 12,183,929.13</u>

LESS: CASH DISBURSEMENTS:

Departmental (Schedule B-3)	\$ 9,171,454.54	
Accounts Payable - Prior Year	35,638.86	
Current Year Accounts Receivables	10,293.34	
Prepaid Expenses	28,515.54	
Transfer to Capital Reserves	149,600.00	
Fish Pier Expenses	1,827.65	
Fish Pier Principal Payment on Loan	11,616.34	
Fish Pier Interest Payment on Loan	2,878.65	
Shellfish Expenses	<u>4,500.00</u>	

Total Cash Disbursements		<u>9,416,324.92</u>
Cash Balance, June 30, 2022		<u>\$ 2,767,604.21</u>

TOWN OF BOOTHBAY HARBOR

Schedule B-2

**TOWN OF BOOTHBAY HARBOR
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2022**

Unappropriated Surplus, July 1, 2021		\$ 1,927,354.23
INCREASE:		
Operating Account Balances Lapsed (Schedule B-3)		277,168.42
DECREASE:		
Appropriated at Town Meeting	\$ 250,000.00	
Increase in Deferred Tax Revenue	<u>887.00</u>	
		<u>250,887.00</u>
Unappropriated Surplus, June 30, 2022		<u><u>\$ 1,953,635.65</u></u>

2022 ANNUAL REPORT

Schedule B-3

TOWN OF BOOTHBAY HARBOR STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED JUNE 30, 2022

	BALANCE FORWARD 7/1/21	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/22
GENERAL GOVERNMENT:										
Administration	\$ -	\$ 198,434.00	\$ -	\$ -	\$ 198,434.00	\$ 212,030.33	\$ -	\$ 212,030.33	\$ (13,596.33)	\$ -
Assessors		35,172.00			35,172.00	26,933.11		26,933.11	1,401.89	6,837.00
Contracted Services	141,073.50	109,500.00			250,573.50	140,429.85		140,429.85	1,835.00	108,308.65
Supplemental Membership/Flex Account		3,800.00			3,800.00	2,235.00		2,235.00	565.00	1,000.00
Finance		95,039.00			95,039.00	93,741.65		93,741.65	1,297.35	
Insurance		96,000.00			96,000.00	85,729.00		85,729.00	10,271.00	
Meetings		13,356.00			13,356.00	11,635.05		11,635.05	1,720.95	
Municipal Buildings and Vehicles		88,874.00			88,874.00	88,373.34		88,373.34	500.66	
Selection		13,322.00			13,322.00	9,945.07		9,945.07	3,376.93	
Economic Development	41,436.56				41,436.56	38,382.94		38,382.94	2,710.89	3,053.62
Town Clerk		91,884.00			91,884.00	89,173.11		89,173.11	(2,028.52)	
Town Manager	1,165.00	143,635.00			144,800.00	146,828.52		146,828.52		
Revaluation Reserve				127,246.86	127,246.86	100,000.00		100,000.00		27,246.86
	\$ 183,675.06	\$ 859,016.00	\$ -	\$ 127,246.86	\$ 1,199,937.92	\$ 1,045,436.97	\$ -	\$ 1,045,436.97	\$ 8,054.82	\$ 146,446.13
GOVERNMENTAL REVENUES:										
Excise Taxes	\$ -	\$ -	\$ 500,467.03	\$ -	\$ 500,467.03	\$ -	\$ 448,000.00	\$ 448,000.00	\$ 52,467.03	
State Revenue Sharing			26,547.98	135,000.00	135,000.00		135,000.00	135,000.00		
Miscellaneous Revenue			39,244.42		26,547.98	319.47		22,764.00	3,464.51	
Code Enforcement			20,885.61		39,244.42		20,000.00	20,000.00	19,244.42	
Interest			36,635.53		20,885.61		31,500.00	31,500.00	(10,614.39)	
Cable TV Fees			233,999.32		36,635.53		37,592.00	37,592.00	(956.47)	
American Rescue Plan			194,292.90		233,999.32		106,500.00	106,500.00	87,792.90	233,999.32
Parking Fees			7,954.00		194,292.90		6,000.00	6,000.00	1,954.00	
Parking Fines			27,857.00		7,954.00		26,763.00	26,763.00	1,094.00	
Public Works			64,465.00		27,857.00		54,000.00	54,000.00	10,465.00	
Harbor Management			13,658.87		64,465.00		9,400.00	9,400.00	4,258.87	
Pumpout Boats			19,487.60		13,658.87		20,000.00	20,000.00	(512.40)	
Licenses and Permits			750.00		19,487.60		675.00	675.00	75.00	
Parks and Recreation				57,127.00	750.00		68,270.13	68,270.13	(11,143.13)	
Homestead Reimbursement/BETE Reimbursement			1,186,345.26		57,127.00	319.47	986,464.13	986,783.60	157,589.34	233,999.32
	\$ -	\$ -	\$ 1,866,345.26	\$ 57,127.00	\$ 1,378,572.26	\$ 319.47	\$ 986,464.13	\$ 986,783.60	\$ 1,077.12	\$ -
HEALTH, WELFARE, AND RECREATION:										
Ambulance Service	\$ -	\$ 350,011.00	\$ -	\$ -	\$ 350,011.00	\$ 348,933.88	\$ -	\$ 348,933.88	\$ 1,077.12	\$ -
Boothbay Region Community Resource Council		7,200.00			7,200.00	7,200.00		7,200.00		
Boothbay Region Health and Wellness Foundation		4,800.00			4,800.00	4,800.00		4,800.00		
Boothbay Region Healthcare		2,500.00			2,500.00	2,500.00		2,500.00		
District Nurse		25,818.00			25,818.00	25,818.00		25,818.00		
Fireworks		15,000.00			15,000.00	15,000.00		15,000.00		
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		65,000.00			65,000.00	65,000.00		65,000.00		
Sanitation		527,682.00			527,682.00	527,682.00		527,682.00		
General Assistance		5,000.00			5,000.00	1,350.25	3,500.00	4,850.25	149.75	
	\$ -	\$ 1,007,011.00	\$ -	\$ -	\$ 1,007,011.00	\$ 1,002,284.13	\$ 3,500.00	\$ 1,005,784.13	\$ 1,226.87	\$ -

TOWN OF BOOTHBAY HARBOR

Schedule B-3 (Cont'd)

TOWN OF BOOTHBAY HARBOR STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED JUNE 30, 2022

	BALANCE FORWARD 7/1/21	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/22
PUBLIC WORKS:										
Paving and Construction	\$ 34,770.00	\$ 195,431.00	\$ -	\$ -	\$ 230,201.00	\$ 143,914.95	\$ -	\$ 143,914.95	\$ 516.05	\$ 85,770.00
Public Works Department		431,888.00			431,888.00	405,951.11		405,951.11	25,936.89	
Restrooms		26,014.00			26,014.00	23,563.35		23,563.35	2,450.65	
Winter Operations		108,247.00			108,247.00	75,053.27		75,053.27	33,191.73	
	<u>\$ 34,770.00</u>	<u>\$ 761,580.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 796,350.00</u>	<u>\$ 648,484.68</u>	<u>\$ -</u>	<u>\$ 648,484.68</u>	<u>\$ 62,095.52</u>	<u>\$ 85,770.00</u>
SPECIAL ASSESSMENTS AND ORGANIZATIONS:										
Community School District	\$ -	\$ 3,148,172.00	\$ -	\$ -	\$ 3,148,172.00	\$ 3,148,172.00	\$ -	\$ 3,148,172.00	\$ -	\$ -
County Tax Assessment		1,056,706.34			1,056,706.34	1,056,706.34		1,056,706.34		
Overlay, Abateents, and Supplementals		13,111.12		79.67	13,190.79		721.23	721.23	12,469.56	
Bayville/Isle of Springs		105,662.00	2,700.00		108,362.00	112,183.99	2,640.00	114,823.99	(6,461.99)	
Community Cable Channel		37,592.00			37,592.00	36,972.99		36,972.99	619.01	
Cemetery		15,000.00			15,000.00	15,000.00		15,000.00		
Support Organizations		4,412.00			4,412.00	4,412.00		4,412.00		
	<u>\$ -</u>	<u>\$ 4,380,655.46</u>	<u>\$ 2,700.00</u>	<u>\$ 79.67</u>	<u>\$ 4,383,435.13</u>	<u>\$ 4,373,447.32</u>	<u>\$ 3,361.23</u>	<u>\$ 4,376,808.55</u>	<u>\$ 6,626.58</u>	<u>\$ -</u>
PUBLIC SAFETY:										
Animal Control	\$ -	\$ 7,208.00	\$ -	\$ -	\$ 7,208.00	\$ 6,453.73	\$ -	\$ 6,453.73	\$ 754.27	\$ -
Parking Facilities		29,039.00			29,039.00	46,006.78		46,006.78	(16,967.78)	
Code Enforcement		91,690.00			91,690.00	86,035.46		86,035.46	5,654.54	
Emergency Management		7,683.00	1,492.59		9,175.59	5,390.50	5,122.00	10,512.50	(1,336.91)	
Fire Department		89,052.00	955.00		90,007.00	94,656.82		94,656.82	(4,649.82)	
Harbor Management		49,286.00			49,286.00	45,162.74		45,162.74	4,123.26	
Police Department		845,129.00	30,011.25		875,140.25	847,133.70	1,500.00	848,633.70	18,491.27	8,015.28
Street Lights		52,733.00			52,733.00	50,296.51		50,296.51	2,436.49	
Hydrant Rental		610,626.00			610,626.00	610,626.00		610,626.00		
	<u>\$ -</u>	<u>\$ 1,782,446.00</u>	<u>\$ 32,458.84</u>	<u>\$ -</u>	<u>\$ 1,814,904.84</u>	<u>\$ 1,791,762.24</u>	<u>\$ 6,622.00</u>	<u>\$ 1,798,384.24</u>	<u>\$ 8,505.52</u>	<u>\$ 8,015.28</u>
DEBT SERVICE	\$ -	\$ 106,222.00	\$ -	\$ -	\$ 106,222.00	\$ 86,965.43	\$ -	\$ 86,965.43	\$ 19,256.57	\$ -
CAPITAL BUDGET:										
Improvements	\$ -	\$ 182,350.00	\$ -	\$ 45,789.90	\$ 228,139.90	\$ 64,726.30	\$ 149,600.00	\$ 214,326.30	\$ 13,813.60	\$ -
Loader Purchase				158,028.00	158,028.00	158,028.00		158,028.00		
	<u>\$ -</u>	<u>\$ 182,350.00</u>	<u>\$ -</u>	<u>\$ 203,817.90</u>	<u>\$ 386,167.90</u>	<u>\$ 222,754.30</u>	<u>\$ 149,600.00</u>	<u>\$ 372,354.30</u>	<u>\$ 13,813.60</u>	<u>\$ -</u>
	<u>\$ 218,445.06</u>	<u>\$ 9,109,280.46</u>	<u>\$ 1,221,404.10</u>	<u>\$ 523,271.43</u>	<u>\$ 11,072,401.05</u>	<u>\$ 9,171,454.54</u>	<u>\$ 1,149,547.36</u>	<u>\$ 10,321,001.90</u>	<u>\$ 277,168.42</u>	<u>\$ 474,230.73</u>

TOWN OF BOOTHBAY HARBOR
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2022

VALUATION:		
Real Estate	\$ 605,873,480.00	
Personal Property	<u>5,803,900.00</u>	
Total		<u>\$ 611,677,380.00</u>
ASSESSMENT:		
Valuation x Rate (\$611,677,380.00 x .01285)	\$ 7,860,054.33	
Supplemental Taxes	<u>79.67</u>	
		\$ 7,860,134.00
COLLECTIONS AND CREDITS:		
Cash Collections (99.40% of Assessment)	\$ 7,812,821.86	
Abatements	721.23	
Prepaid Taxes	11,048.80	
Taxes to Lien	<u>34,909.87</u>	
Total Collections and Credits		<u>7,859,501.76</u>
2021-22 Taxes Receivable, June 30, 2022		<u>\$ 632.24</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 7,860,054.33	
Excise Tax	448,000.00	
State Revenue Sharing	135,000.00	
Miscellaneous Revenue	16,464.00	
Code Enforcement	20,000.00	
Interest	23,500.00	
Cable TV	37,592.00	
Bayville Trash	1,440.00	
Public Safety	6,622.00	
Parking Fees	106,000.00	
Parking Fines	6,000.00	
DOT Urban/Rural PGM	25,763.00	
BETE Reimbursement	2,494.19	
Harbor Management	60,600.00	
Licenses and Permits	20,000.00	
Parks and Recreation	675.00	
Homestead Reimbursement	65,775.94	
Fuel Reimbursement	2,800.00	
Municipal/Agent Fees	9,000.00	
General Assistance	3,500.00	
Liens and Notices	8,000.00	
Surplus/Undesignated Fund Balance	<u>250,000.00</u>	
		\$ 9,109,280.46
REQUIREMENTS:		
Town Appropriations	\$ 4,891,292.00	
County Tax Assessment	1,056,706.34	
Education Assessment	<u>3,148,172.00</u>	
		9,096,170.34
OVERLAY		<u>\$ 13,110.12</u>

TOWN OF BOOTHBAY HARBOR

Schedule B-5

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF TREASURER'S CASH BALANCE
FOR THE YEAR ENDED JUNE 30, 2022

Cash on Hand	\$	600.00
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GENERAL FUND CHECKING ACCOUNT:

First National Bank

Balance Per Bank Statement

\$ 2,912,757.75

Add: Deposits in Transit

9,624.56

Deduct: Outstanding Checks

(155,378.10)

2,767,004.21

Cash Balance, June 30, 2022

\$ 2,767,604.21

Schedule B-6

STATEMENT OF TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2022

2021-2022	\$	632.24
2020-2021		355.38
2019-2020		357.30
2018-2019		310.88
		<u><u>\$ 1,655.80</u></u>

TOWN OF BOOTHBAY HARBOR
TAXES RECEIVABLE
JUNE 30, 2022

Personal Property2021-2022

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

2020-2021

BBH Embroidery, Inc.	\$	184.26	
BPUMO Enterprises LTD		171.12	
		<hr/>	355.38

2019-2020

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

2018-2019

BPUMO Enterprises, LTD	\$	171.68	
McLellan, Stacy		83.52	
Savage, Heather		49.88	
Spurgin, Robert L. & Virginia M.		5.80	
		<hr/>	310.88
			<hr/>
			<hr/>
			\$ 1,655.80

TOWN OF BOOTHBAY HARBOR

Schedule B-8

TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2022

2021

Azarian, Margaret Emery	\$ 1,372.38	
Barter, James C.	1,715.48	
Begley, James E.	1,835.85	
BGN Holdings LLC	2,212.77	
BGN Holdings LLC	231.30	
Blois, Ellen M.	1,899.23	
Brewer, Marc A.	1,622.96	
Cary, Barbara	909.14	
Clark, Andrew D. & Katrina C.	1,231.03	
Clark, Andrew D. & Katrina C.	420.20	
Crocker, Allan R.	620.66	
Curtis, Osborn Marcus, IV	2,573.86	
Cusumano, Michael J., Sr.	2,256.46	
Engert, Bruce C. & Mary-Ellen	4,496.22	
Ferris, Michael R.	1,134.66	
Freitag, Cynthia R.	678.48	
Hunt, Francis Stuart	1,376.23	
Page, Neal D.	1,387.16	
Paquette, Susan M.	1,504.74	
Russell, Kim & Joni	1,981.47	
Russell, Kim & Joni	451.04	
Snow, James K.	936.12	
Snowman, Evelyn L.	1,202.12	
Tupper, Claire	<u>860.31</u>	
		\$ 34,909.87

2020

Azarian, Margaret Emery	\$ 117.93	
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	<u>435.24</u>	
		9,908.75
		<u>\$ 44,818.62</u>

2022 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR CAPITAL RESERVES JUNE 30, 2022

MATCHING FUNDS FOR FUTURE GRANTS:

Balance, July 1, 2021	\$	332.73	
Less: Expenses		<u>(332.73)</u>	
Balance, June 30, 2022			\$ -

CAPITAL RESERVE:

Balance, June 30, 2021	\$	6.96	
Less: Withdrawals		<u>(6.96)</u>	
Balance, June 30, 2022			

ESCROW RESERVE:

Balance, July 1, 2021	\$	117.67	
Less: Expenses		<u>(117.67)</u>	
Balance, June 30, 2022			

FOOTBRIDGE ENHANCEMENT:

Balance, July 1, 2021	\$	22,691.25	
Add: Interest		0.25	
Contributions		12,665.00	
Less: Withdrawal		<u>(1,352.72)</u>	
Balance, June 30, 2022			34,003.78

FULLER ESCROW RESERVE:

Balance, July 1, 2021	\$	3,031.39	
Add: Interest		<u>0.61</u>	
Balance, June 30, 2022			3,032.00

COMMUNITY FIREWORKS FUND:

Balance, July 1, 2021	\$	9,204.55	
Add: Contributions		22,000.00	
Less: Withdrawals		<u>(19,200.00)</u>	
Balance, June 30, 2022			12,004.55

FIRE TRUCK RESERVE:

Balance, July 1, 2021	\$	-	
Add: Investment Income/Loss		(1,738.67)	
Appropriations		<u>15,000.00</u>	
Balance, June 30, 2022			13,261.33

PAGE LOBSTER INC. ESCROW:

Balance, July 1, 2021	\$	3,000.25	
Add: Interest		<u>0.60</u>	
Balance, June 30, 2022			3,000.85

REVALUATION RESERVE:

Balance, July 1, 2021	\$	136,836.89	
Add: Interest/Change in Market Value		(9,890.19)	
Less: Transfers		<u>(127,246.86)</u>	
Balance, June 30, 2022			(300.16)

TOWN OF BOOTHBAY HARBOR

Schedule B-9 (Cont'd)

TOWN OF BOOTHBAY HARBOR
CAPITAL RESERVES
JUNE 30, 2022

FIRE DEPARTMENT VENTILATION:

Balance, July 1, 2021	\$ 7,904.21	
Add: Investment Income/Loss	(2,905.08)	
Transfer In	<u>17,500.00</u>	
Balance, June 30, 2022		\$ 22,499.13

FLOAT REPLACEMENT:

Balance, July 1, 2021	\$ 6,323.38	
Add: Investment Income/Loss	(1,396.80)	
Transfer In	<u>6,000.00</u>	
Balance, June 30, 2022		10,926.58

POLICE VEHICLES:

Balance, July 1, 2021	\$ 58,956.19	
Add: Investment Income/Loss	(3,533.83)	
Less: Expenses	<u>(38,096.11)</u>	
Balance, June 30, 2022		17,326.25

POLICE EQUIPMENT:

Balance, July 1, 2021	\$ -	
Add: Investment Income/Loss	(1,159.11)	
Appropriation	<u>10,000.00</u>	
Balance, June 30, 2022		8,840.89

POLICE LC SERVER:

Balance, July 1, 2021	\$ 2,634.73	
Add: Investment Income/Loss	(419.72)	
Appropriation	<u>1,100.00</u>	
Balance, June 30, 2022		3,315.01

ROUTE 27 SIDEWALK:

Balance, July 1, 2021	\$ 31,371.96	
Add: Investment Income/Loss	<u>(3,479.49)</u>	
Balance, June 30, 2022		27,892.47

ROOF MAINTENANCE:

Balance, July 1, 2021	\$ 49,719.10	
Add: Investment Income/Loss	(4,064.07)	
Less: Transfer to General Fund	<u>(45,789.90)</u>	
Balance, June 30, 2022		(134.87)

PUBLIC WORKS TRUCK:

Balance, July 1, 2021	\$ 13,379.96	
Add: Investment Income/Loss	(4,034.03)	
Appropriation	<u>22,000.00</u>	
Balance, June 30, 2022		31,345.93

PUBLIC WORKS DUMP TRUCK:

Balance, July 1, 2021	\$ 321.14	
Add: Investment Income/Loss	(6,758.48)	
Appropriation	<u>58,000.00</u>	
Balance, June 30, 2022		51,562.66

TOWN OF BOOTHBAY HARBOR
CAPITAL RESERVES
JUNE 30, 2022

SERVER:

Balance, July 1, 2021	\$	-	
Add: Investment Income/Loss		(579.56)	
Appropriation		<u>5,000.00</u>	
Balance, June 30, 2022			\$ 4,420.44

MATCHING GRANT FUNDS:

Balance, July 1, 2021	\$	36,886.35	
Add: Investment Income/Loss		<u>(3,688.79)</u>	
Balance, June 30, 2022			33,197.56

WAYFINDING:

Balance, July 1, 2021	\$	15,808.44	
Add: Investment Income/Loss		(3,492.01)	
Transfer		<u>15,000.00</u>	
Balance, June 30, 2022			27,316.43
			<u>\$ 303,510.83</u>

Tax Collector's Report**2022 Unpaid Real Estate Taxes as of 4/1/2023**

29 MCKOWN LLC	3,718.26	DRUCKER MARGARET L	351.32
ABBE BENJAMIN O	5,692.20	ENDRES ANDREW R	2,473.27
ABBOTT DONALD B	374.35	EVANOFSKI CONSTANTINE & MARY	1,073.39
ABRAHAMSEN MAGNE K	225.55	FULLER LEONARD H	131.10
ANDREWS JOHN F JR	1,659.56	GAGNON DAN & SUE	73.84
APOLLONIO TAYLOR	1,957.24	GRAVES DEBORAH L & DAREN L	780.45
ARMBRUSTER REID	138.61	GRAY DAVID H & DOROTHY ANNE	7,250.72
ARMBRUSTER REID	86.84	HALTER NIKOLAUS	11.29
ATLAS ENTERPRISES LLC	135.69	HARRINGTON BRANDON	2,758.01
ATLAS ENTERPRISES LLC	153.22	HARRINGTON BRANDON	747.33
ATLAS ENTERPRISES LLC	147.38	HARRIS BRUCE M	579.49
ATLAS ENTERPRISES LLC	153.22	HAWKE ASSOCIATES LLC	2,550.50
ATLAS ENTERPRISES LLC	137.77	HAWKE LAND HOLDINGS LLC	315.21
ATLAS ENTERPRISES LLC	141.53	HELMAN FRANK G	1,013.69
ATLAS ENTERPRISES LLC	173.26	HINDS TIMOTHY	1,710.92
ATLAS ENTERPRISES LLC	952.73	HOWARD H WYMAN JR TRUSTEE	1,725.95
ATLAS ENTERPRISES LLC	311.45	HOWARD H WYMAN JR TRUSTEE	258.02
ATLAS ENTERPRISES LLC	143.62	HUNT FRANCIS STUART	1,916.62
ATLAS ENTERPRISES LLC	149.46	HYSON RONALD	1,568.13
ATLAS ENTERPRISES LLC	163.66	JIMENEZ LAURA	685.54
ATLAS ENTERPRISES LLC	135.69	JOBES THEODORE H & ELIZABETH	501.00
AZARIAN MARGARET EMERY	1,765.19	JOBES THEODORE H & ELIZABETH	334.00
BARTER ALLEN J & KATHRYN T	1,568.97	JOBES THEODORE H & ELIZABETH	1,613.22
BARTER JAMES C	1,012.44	JOBES THEODORE H & ELIZABETH	574.48
BERTIN, CHRISTOPHER	439.63	JUNIPER POINT VILLAGE	2,326.31
BGN HOLDINGS LLC	3,066.12	JUNIPER POINT VILLAGE ASSOC	232.96
BIGOS KELLIE	797.42	KATAMA ACQUISITIONS LLC	3,340.00
BOUFFARD RONALD P	791.11	KATAMA ACQUISITIONS LLC	2,995.15
BREWER MARC A	1,973.11	KATAMA ACQUISITIONS LLC	1,664.16
BREWER M. & CLAYTER M	1,472.94	KHALSA KAUR SANGAT GURU	1,125.58
BREWER WAYNE A & LUCY A	763.19	LAVALLEY KATHLEEN	784.92
BURNHAM LISA A	1,190.28	LAVALLEY KATHLEEN A	1,371.32
CANE CLIFTON & ANNE	1,986.48	LIVINGSTON LINDA M	942.30
CAPOALE ERNEST J & MARY R	1,239.55	MARR BARBARA JEAN	944.38
CARTER ARTHUR A	1,491.31	MARTIN ANNE K	1,570.22
CARY BARBARA	2,364.72	MAYHEW BRETT H	617.90
CHAPPELLE DONNA R	3,023.54	MAYHEW BRIAN E	298.51
CLARK ANDREW D & KATRINA C	1,439.54	MAYHEW TRUDENCE A	314.38
CLARK ANDREW D & KATRINA C	543.59	MEADER BERNARD A JR	2,083.74
CMH INC	879.26	MELI 2013 FAMILY TRUST	1,200.31
COLCORD DONALD W	912.42	MELI ISABEL	1,065.88
COPELAND SUSAN J	633.77	MERTON JOSEPH B JR & JENNIFER	4,407.97
COPELAND SUSAN J	3,213.08	MORRISON ERIK T	2,529.63
CROCKER ALLAN R	680.78	MUCCI NANCY BRIGGS	3,598.01
CURTIS OSBORN MARCUS IV	3,047.75	MYSHRALL NORA E	1,976.86
CUSUMANO MICHAEL J SR	2,611.05	NEWTON TABER	769.03
DANA C. B; CONRAD B DANA II	6,507.16	NGUYEN DUC	1,213.25
DEJARDINS DONNA M	348.19	NORRED MICHAEL L	1,236.64
DEXTER, LUIS BRIGIDA	1,589.01	NORTON JOSEPH M	613.73
DEXTER, LUIS BRIGIDA	64.30	PAGE NEAL D	2,901.63
DOMENECH-CIFUENTES CINDY E	2,356.37	PAINE VICTORIA L	1,377.21
		PAQUETTE SUSAN M	1,356.88

2022 Unpaid Real Estate Taxes as of 4/1/2023 (cont)

PAYSON H M & CO TRUSTEE	6,805.67
REED OMER W & CONSTANCE W	1,886.27
ROBERTS DOUGLAS S & ELISE C	2,446.13
ROCHE SARAH	763.61
RUSSELL KIM & JONI	2,440.71
RUSSELL KIM & JONI	821.64
SCATTERGOOD KATHERINE M	1,171.92
SHEER STACY	999.49
SHEPHERD JAMES BRIAN & IRENE C	707.66
SNOW JAMES K	936.03
SNOWMAN EVELYN L	2,851.53
STEANE JEFFREY A	69.30
STODDARD RON W & ERNESTINE	3,251.49
SUGAR HOLLOW PROPERTIES LLC	2,892.44
TAYLOR DAVID	778.11
THIBOUTOT PAMELA F	867.14
TUPPER CLAIRE	1,591.31
VOSBURGH SANDRA LEE TEMPLE	1,776.04
WALSH WILLIAM N JR & ELAINE P	1,570.64
WELCH JAMES	6.91
WELCH JAMES D	22.60
WHITE PAMELA T & GARY E	1,013.69
WHITEHEAD LAKESIDE PROPERTY	651.30
WHITSON HAROLD D	115.31
WITT LUCINDA M - TRUSTEE	1,195.20
YENTSCH COLIN & SARA W	1,363.97
YENTSCH COLIN C & CARLTON R	22.13
YENTSCH COLIN C & SARA W	182.45
ZHUTOV NIKOLAY	734.56

Tax Liens 2021

AZARIAN MARGARET EMERY	737.07
BGN HOLDINGS LLC	2339.76
BREWER MARC A	1732.45
CARY BARBARA	983.92
CLARK ANDREW D & KATRINA C	1328.89
CLARK ANDREW D & KATRINA C	494.00
CURTIS OSBORN MARCUS IV	2711.56
PAQUETTE SUSAN M	1610.72
RUSSELL KIM & JONI	2101.60
RUSSELL KIM & JONI	525.76

2022 Unpaid Personal Property Tax as of 4/1/23

ANDREWS JOHN F JR DMD	231.29
BBH EMBROIDERY INC	272.21
BOOTHBAY HARBOR MARINE SVCS	34.24
CALYPSO INC	20.88
COCA COLA COMPANY THE	16.70
COURT STREET VENTURES INC	155.31
CURTIS PAMELA	32.57
G4S RETAIL SOLUTIONS USA INC	28.39
GETCHELL BROS INC	17.54
HAWKE MOTORS	95.19
HEADS OF THE HARBOR INC	45.93
MARCEL'S SUBMARINE SHOP	56.78
MID COAST MARINE SERVICES INC	245.49
MID COAST MARINE SERVICES INC	169.51
NADEAU THOMAS P OD	204.58
REID ANYA	35.91
SHEAR ARTISTRY FAMILY HAIR SALON	34.24
SWEET BAY SHOP	18.37
THE FOOTBRIDGE SHOP	32.57
WHARF ST RESTAURANT AND BAR	240.48

2021 Unpaid Personal Property Taxes as of 4/1/23

BBH EMBROIDERY INC	327.68
BPUMO ENTERPRISES LTD	173.48
CURTIS PAMELA	39.84
HEADS OF THE HARBOR INC	56.54
MOBILE MINI INC	29.56

2020 Unpaid Personal Property Taxes as of 4/1/23

BBH EMBROIDERY INC	184.26
BPUMO ENTERPRISES LTD	171.12

2019 Unpaid Personal Property Taxes as of 4/1/23

BPUMO ENTERPRISES LTD	182.83
MCLELLAN STACY	83.65
MOUNTAIN TOPS INC	90.82

Assessor Report

VALUATION

Real Estate			
Land	\$542,931,200.00		
Buildings	<u>\$423,113,400.00</u>		
		\$966,044,600.00	
Personal Property		<u>\$7,757,620.00</u>	
			\$973,802,220.00
Homestead Exemption Value			<u>\$6,996,320.00</u>
		TOTAL VALUE	\$980,798,540.00

ASSESSMENT

Valuation X Rate \$980,798,570 X .00835 = \$8,125,007.83

Homestead Exemption Reimbursement: \$6,996,320 X .00835 = \$58,419.27

COMPUTATION OF COMMITMENT

Town Appropriation	\$5,149,910.00		
County Tax	\$1,129,015.83		
C.S.D.	\$3,140,249.00		
Overlay	<u>\$64,660.23</u>		
			\$9,483,835.06
LESS:			
Revenues	\$1,121,203.00		
Revenue Sharing	\$173,000.00		
Homestead Exemption	\$58,419.27		
BETE Reimbursement	\$2,203.15		
			\$1,354,825.42
2021 TAX COMMITMENT			\$7,860,054.33

ASSESSMENTS

Real Estate	\$8,066,472.41		
Personal Property	<u>\$62,572.98</u>		
	\$8,129,009.64		
Less Abatements:	\$16,564.39		
Plus Supplementals:	\$6,896.27		
NET REVENUE FROM TAXATION		\$8,119,341.52	

2021 ABATEMENTS

Robert & Jean McKay	\$707.25	Barklay Shepard	\$1,477.12
Fred Farnham	\$590.35	Clive Farrin	\$149.47
Andrew & Julie Andres	\$1,010.35	Michael Prince	\$903.47
Ralph & Doris Welch	\$202.67	29 McKown LLC #1	\$1,658.31
Christopher & Deborah Kurz	\$4,305.26	29 McKown LLC #2	\$1,718.43
Laura Livingston	\$146.13	29 McKown LLC #3	\$1,456.24
James Sewall	\$400.80	T. & M. Churchill	\$570.31
Michael Regino	\$513.53		

2022 SUPPLEMENTALS

29 McKown LLC	\$3,718.26
Neal & Susan Groton	\$3,178.01

TOWN OF BOOTHBAY HARBOR

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		34 CROOKED PINE ROAD	011-037	1,906.94
34 MCKOWN ST LLC		34 MCKOWN STREET	015-076	3,353.85
35 UNION ST LLC		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		40 EATON ROAD	025-022-A	21,541.74
ABATE FRANK J		88 BAYVILLE ROAD	024-015	812.12
ABATE ROBERT R	HELEN BIRDSONG-ABATE	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

2022 ANNUAL REPORT

Owner	Second Owner	Location	Map Lot	Original
ALBAUM JILL M & RICHARD		27 VIRGINIA STREET	031-036-B	2,986.34
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

TOWN OF BOOTHBAY HARBOR

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		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 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		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

TOWN OF BOOTHBAY HARBOR

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
W. BARTON REV TRUST 7/2/96		50 MASSACHUSETTS ROAD	004-025	12,718.93
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		LAKE SIDE DRIVE	029-008	283.99
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		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
K. BEAL REV INTERVIVOS TRST		166 COMMERCIAL STREET	015-030	4,426.83
BEALE DANIEL		10 CRANBERRY ROAD	011-006	2,193.50
FAMILY VACATION HOME TRST		CAROUSEL CONDOMINIUMS	010-032-081B	2,259.03
BEAN DAVID A & KATHRYN A	PAUL D MAVRIS	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 JOINT REVOC TRUST		109 CREST AVENUE	010-067	1,276.01
BEAN JOINT REVOC TRUST		OFF CREST AVENUE	010-068	134.93
*BEANE GLADYS D	ROB, LEON & GARY BLACKMAN	290 LAKESIDE DRIVE	025-007-ON	56.80
BEANE GLADYS;PATRICIA CLARK		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		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		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
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		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 AVENUE	018-014	2,212.77
BGN HOLDINGS LLC		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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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		2 WHARF STREET		11.57
BOOTHBAY HARBOR ARTISANS INC		67 ATLANTIC AVENUE		25.70
BOOTHBAY HARBOR MARINE SVCS		156 WESTERN AVENUE		41.12
BOOTHBAY HARBOR YACHT CLUB		150 WESTERN AVENUE	014-017	1,196.34
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-018	10,290.28
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE	014-019	2,605.98
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-022	9,443.47
BOOTHBAY HARBOR YACHT CLUB		143 WESTERN AVENUE	014-023	1,175.78
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-023-A	2,586.71
BOOTHBAY HARBOR YACHT CLUB		6 OLD ICE HOUSE ROAD	014-024	128.50
BOOTHBAY HOLDINGS LLC		185 TOWNSEND AVENUE	022-017	3,662.25
BOOTHBAY LOBSTER WHARF INC		97 ATLANTIC AVENUE		33,538.50
BOOTHBAY REGION ART FOUNDATION		TOWNSEND AVENUE		403.49
BOOTHBAY REGION LAND TRUST		93 APPALACHEE ROAD	021-066	43.69
BOOTHBAY REG MARITIME FOUND		87 ATLANTIC AVENUE	016-021	6,331.20
BORKOWSKI BENJAMIN J		2 HODGDON COVE RD	013-010-A	5,710.54
BORSIG JAMES		59 OCEAN POINT ROAD #27	022-039-027	3,155.96
BOSCO JOSEPH A & CAROL B		86 BAYVILLE ROAD	024-014	498.58
BOTTI JAMES A & GERALDINE V		61 SUNSET ROAD	010-001	1,480.32
				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 ROAD LLC			004-060	12,085.43
BOWDITCH ROBERT S & LOUISE J	LORING WOLCOTT & COOLIDGE	129 MCKOWN POINT ROAD		
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 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

TOWN OF BOOTHBAY HARBOR

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
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 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 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		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

TOWN OF BOOTHBAY HARBOR

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		1 ANDREA LANE	018-045-A	13,189.24
CAMPBELL CREEK HOUSING PARTNERS		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		163 TOWNSEND AVENUE	022-019	2,431.22
CENTRAL MAINE POWER			099-099	94,407.67
CHAMBERLIN DOREEN M		39 EASTERN AVENUE	022-055	1,408.36
CHAMBERS ERIKA A & MICHAEL T	RICHARD R & JEDDA L MARTEL	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		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

TOWN OF BOOTHBAY HARBOR

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		85 ATLANTIC AVENUE	016-022	5,486.95
CHURCH OF OUR LADY QUEEN		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		LAKEVIEW ROAD	018-067	1,196.34
CIANELLI SHELIA N; GILL REALTY LLC		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		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		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				646.36
COCHRAN CAROLE C				2,725.49
COFFEY CATHERINE A & JOHN B		2 MCFARLAND POINT DRIVE #34	015-043-034	3,926.96
COFFIN CLAUDIA		21 VILLAGE COURT #7	019-042-A-007	3,314.02
COINSTAR ASSET HOLDINGS LLC		70 ATLANTIC AVENUE	016-121	39.84
COLA SHARYN A & DEREK A				1,754.03
COLBURN SUZANNE F		4 HERON COVE ROAD	026-022-C	1,220.75
COLBY BARBARA BLAKE		56 WEST STREET UNIT C	019-038-C	434.33
COLBY MARK		14 SIMMONS DRIVE	022-039-004	1,148.79
COLBY RALPH HAYES		28 EASTERN AVENUE	022-030	3,366.70
COLCORD DONALD W		19 MADDOCKS ROAD	018-058	1,037.00
COLCORD LARRY E & MARY H		26 LAKESIDE DRIVE	030-042	1,933.93
COLEMAN MAINE NOMINEE TRST		25 PINE STREET	020-203	1,592.12
COLEMAN MARION T		14 ROBERTS CIRCLE	024-024	3,663.54
COLEMAN LYDIA T	JAMES C THOMPSON II	54 WEST STREET	019-037	4,226.37
COLLINS BENTLEY & BRENDA K		30 VILLAGE COURT #36	019-042-A-036	3,888.41
COLLINS CRAIG S	PAMELA A GARDINER	20 LINEKIN ROAD #9B	001-017-A-009B	154.20
COMEAU JAMES A & SALLY M		BLACKSTONE ROAD	024-026-D-001	2,570.00
COMERFORD JEFFREY & DELIGHT		10 HACKMATACK ROAD	030-026	2,252.61
CONLEY PAUL & CLAIRE		46 OAK STREET	019-134	4,246.93
CONN ROBERT H JR & LISA A		28 VILLAGE COURT #37	019-042-A-037	10,209.33
CONNELL WALTER A & SUSAN		34 POWDER HILL FARMS RD	025-014-B-004	2,039.30
*CONNELLY MARY P		20 LUPINE LANE	029-011-A	1,814.68
CONNELLY-LYELL MARGARET T		56 KENNEY FIELD DRIVE	022-067	1,727.04
CONNELLY-LYELL MARGARET T		61 LAKEVIEW ROAD	018-071	1,658.94
CONSOLIDATED COMM OF NORTH NE		WEST HARBOR POND CONDO	014-039-001	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

TOWN OF BOOTHBAY HARBOR

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		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		31 CREST AVENUE	016-001	2,301.44
CROCKER ALLAN R	BARBARA M CARBONE-CROCKER	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 REVOCABLE TRUST		8 WALL POINT ROAD	021-009	2,670.23
CROMWELL REVOCABLE TRUST		WALL POINT ROAD	021-010	711.89
CRONIN GEORGE W	CECIL H DAHL	223 BEATH ROAD	031-018	1,186.06
CROSS KERNAN M	JANE BERKOWITZ	65 SUMMIT ROAD	020-194	1,542.00
CROSS RALPH H & LOIS P		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
CURTIS ASHLEY E & XIAOWEI		OCEAN POINT ROAD - OFF	031-029-3	2,679.23
CURTIS 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		83 MIDDLE ROAD	026-032	39.84
CURTIS KAREN B		7 BRADLEY ROAD	031-026-E	1,477.75
CURULLA ANTHONY & CLAUDETTE	ANNELLE MARIE CURULLA	66 OAK STREET	020-113	1,930.07
CUSUMANO MICHAEL J SR		30 WESTERN AVENUE	018-024	2,256.46
CYGNUS MEADOWS LLC		132 LAKESIDE DRIVE	029-012	8,011.98
DALENA DAVID A		11 CROOKED PINE ROAD	011-055	2,896.39
DALTON WILLIAM E JR & LISA C		CROOKED PINE ROAD	011-030	5,247.94
DALTON WILLIAM E JR & LISA C		31 FULLERTON STREET	019-080	52.69
D'AMELIO ANTHONY		4 PAINE ROAD	019-081	1,755.31
D'AMELIO ANTHONY J		BARTER ROAD	019-074	487.02
D'AMELIO ANTHONY J		67 MCKOWN POINT ROAD	008-005	173.48
DANA CONRAD B; CONRAD B II	GWEN A ZINCK	99 LINEKIN ROAD	003-005-008	6,777.09
KRESS FAMILY LIVING TRUST		72 EASTERN AVENUE	022-039-019	11,340.13
DANIELS PAUL		REED RD	018-039-001	472.88
DANNELS MARK D REVOCABLE TRUST		26 LOGAN ROAD	018-049-004	1,401.94
DANNELS MARK	TABITHA CHESHER	LOGAN ROAD	018-049-005	1,727.04
DANNELS MARK	TABITHA CHESHER	LOGAN ROAD	018-049-003	1,403.22
DANNELS MARK	TABITHA CHESHER	42 WILLIAMS STREET	018-039	1,806.71
DANNELS MARK	TABITHA CHESHER	34 WILLIAMS STREET	018-039-ON	1,476.47
DANNELS MARK	TABITHA CHESHER	42 SCHOOL STREET	020-142	749.16
DARMSTADTER DAVID		47 OAK STREET	020-098	1,457.19
DASC PROPERTY LLC		3 WEST STREET	019-097	1,968.62
DASC PROPERTY LLC		131 APPALACHEE ROAD	024-002	1,959.63
DAVID W IVERSON REVOCABLE TRUST		APPALACHEE ROAD	024-002-A	3,082.72
DAVID W IVERSON REVOCABLE TRUST		15 WEEKS ROAD	021-030	2,124.11
DAVIDSON TRUST		OFF REED ROAD	026-025	2,552.01
DAVIS MARJORIE A		20 LINEKIN ROAD #8A	001-017-A-008A	340.53
DE FAZIO'S HOLDINGS INC		OFF LAKESIDE DRIVE	029-032-B	4,127.42
DE GARMO SHERBURNE & BARBARA		15 EATON ROAD	025-023-A	2.57
DE JARNETT RODNEY V & ANNETTE		216 MIDDLE ROAD	029-035	4,924.12
DEAD RIVER COMPANY				1,890.24

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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		56 WEST STREET UNIT A	019-038-A	1,220.75
DEJARDINS DONNA M	KAREN PRITCHARD	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		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		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 RESIDENCE TRUST		261 ATLANTIC AVENUE	005-002	4,380.57
DIRUBBO NANCY E REVOCABLE TRUST		133 ATLANTIC AVENUE #72B	010-032-072B	2,973.49
DISH NETWORK LLC				194.04
DIXON WILLIAM P		52 MCFARLAND POINT DR #25	015-043-026	4,766.07
DMX LLC		ROCKTIDE		1.29
DOBENS JAMES M & MARIE A		48 WESTERN AVENUE	018-026	4,829.03
DOBSON BETTY J		WEST HARBOR POND CONDO	014-039-016B	3,132.83
DOLAN DENNIS F & EMILY C		76 APPALACHEE ROAD	021-045-A	4,746.79
DOLLOFF ANN ELIZABETH		175 COMMERCIAL STREET	015-041	2,549.44
DOLLOFF ANN ELIZABETH		COMMERCIAL STREET	015-042	124.65
DOMBERT DAVID G ESTATE		OLD STONEWALL ROAD	006-002-M-003	548.70
DOMENECH-CIFUENTES CINDY	SUSAN A & HONDO PERDOMO	17 GREENLEAF LANE	015-067	2,040.58
*DONAHUE SALLY M & THOMAS		30 CAMPBELL STREET	020-028-A	1,480.58

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
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 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 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
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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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
J L R EKELUND REV TRST 6/19/13		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		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 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

Owner	Second Owner	Location	Map Lot	Original
FAIRHAVEN DOCK TRUST		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		OFF LAKESIDE DRIVE	029-015	89.95
FASSETT MICHELLE L		MADISON ROAD (1/2 BOOTHBAY)	029-021-B	2,640.68
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		41 TOWNSEND AVENUE	020-081	6,015.09
FIRST FEDERAL SAVINGS & LOAN				433.05

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
FIRST N A (THE)		79 OAK STREET		643.79
FIRST NATIONAL BANK		79 OAK STREET	022-008	7,058.51
FIRST UNITED METHODIST CHURCH		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
FORLIVEST CARLA		40 ATLANTIC AVENUE	016-041	3,301.17
FOSS SUSAN D		39 MONTGOMERY ROAD	022-036	1,276.01
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 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
GAECKLEIN NANCY H	STEPHEN E BRYER	10 JUNIPER POINT ROAD	004-006	1,506.02
GAGNE BARBARA M		38 FULLERTON STREET	019-106	1,001.02
GAGNE DAVID A & CHRISTINE M		59 MCFARLAND POINT ROAD	015-043-013	4,371.57
GAGNE LINDA M		9 REED ROAD	026-024	998.45
GAGNE MICHAEL		59 OCEAN POINT ROAD #26	022-039-026	582.11
GAGNON DAN & SUE		36 WEST STREET	019-033	1,566.42
GARDNER PETER N & JANE H		70 LAKESIDE DRIVE	029-013-A	1,711.62
GARRETT SUSAN M; GARRETT TRUST	ANDREW R MAXFIELD	TOWNSEND AVENUE	030-035	898.22
GARRITY KEVIN S & PAUL GERARD JR	SEAN RICHARDS GARRITY	186 COMMERCIAL STREET	015-033	6,495.68
GARRITY SEAN R & DENISE M		LINEKIN ROAD	003-005-013	1,633.24
GARVIN DAVID T		156 TOWNSEND AVENUE	022-013	1,888.95
GASBARRONE LESLEY	SIGNE KLINGER	13 WEST HARBOR POND RD #13B	014-039-013B	2,999.19
GATES SANDRA L		183 CREST AVENUE	006-002-C	1,300.42
GAY THEODORE R & DORA A		BAYBERRY ROAD ACCESS	011-007-K	702.90
GAYS RICHARD F & SUSAN H		43 MCFARLAND POINT DRIVE #7	015-043-007	3,953.95
GEDDRY CYNTHIA A		36 BRADLEY ROAD	031-015	3,189.63
*GELARDEN ROBERT J & SUSAN S		84 EASTERN AVENUE	022-048-A	2,023.88
GENTRY GINA L		133 ATLANTIC AVENUE #41T	010-032-041T	2,048.29
GEORGE WILLIAM M & ANNE M				

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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		39 JUNIPER POINT ROAD	004-023	3,018.47
GIBBONS SHEILA E		133 ATLANTIC AVENUE #21B	010-032-021B	2,522.46
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		56 VIRGINIA STREET	024-053	6,559.93
GILCHRIST FAMILY 2017 TRUST		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		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

Owner	Second Owner	Location	Map Lot	Original
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				
GORDON ABIGAIL E		12 GRANARY WAY UNIT #2	023-002-001	3,407.82
GORDON DEBORAH J		267 WESTERN AVENUE	020-083-002	4,443.53
*GORMAN RUTH ANNE	GLENN E EWING	10 FULLERTON STREET	008-002	10,557.56
GORTON EUGENE E & DEBORAH G		20 LINEKIN ROAD #8B	019-099	2,562.55
GOSSELIN MARK A & JENNIFER		5 TOWNSEND LEDGE DRIVE	001-017-A-008B	3,795.89
GOSSELIN RICHARD R		3 HARBOR ISLAND	008-009-B	3,184.23
GRANDVIEW LANDING LLC		5 GRANDVIEW AVENUE	015-118-001	3,847.29
GRANGER NORTHERN INC		OFF FULLERTON STREET	002-014	12,717.65
GRANGER NORTHERN INC		OFF BARTER ROAD	026-038	3.86
GRANGER NORTHERN INC		PAINE ROAD	026-038-C	381.65
GRANT ANNE MCMANUS		OFF WEEKS ROAD	026-038-D	379.08
GRANT CHRISTOPHER E & SHARON L		OFF CROOKED PINE ROAD	021-028	75.82
GRANT CHRISTOPHER E & SHARON L		53 CROOKED PINE ROAD	011-043	257.00
REVOCABLE LIV TRUST		53 CROOKED PINE ROAD	011-041	3,864.00
GRANT MARIANNE BERRIGAN		53 BRIDGE STREET	020-085-A	2,870.69
GRANT RICHARD A & SHARON A		30 ATLANTIC AVENUE	016-038	3,870.42
GRANT SCOTT G		17 MIDDLE ROAD	018-018-B	1,428.92
*GRAVES DEBORAH L & DAREN L	ANNE E MCMANUS	9 GRANTS WAY	021-029	1,567.70
GRAY BLAIR MCGREGOR & KRISTEN C		11 BAY STREET	016-112	1,701.60
GRAY REVOCABLE TRUST		12 LOGAN ROAD	018-047	1,969.91
GRAY JENNIFER & TERENCE K		23 HAHN COVE RD	009-024	15,043.50
		26 APPALACHEE ROAD	021-042	2,582.85

TOWN OF BOOTHBAY HARBOR

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
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		110 GRANDVIEW AVENUE	001-012	7,693.30
JENNIFER GRIFFIN LIVING TRUST		25 LOBSTER COVE ROAD	016-009	3,783.04
JENNIFER 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		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 & JENNIER 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 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
LENHARDT 2010 REV TRUST		HAMMOND WAY	006-009	177.33
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		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	LAURA INGERSOL			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

TOWN OF BOOTHBAY HARBOR

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		VIRGINIA STREET	024-052-A	6,209.12
HARDSCRABBLE LLC		VIRGINIA STREET	024-048	115.65
HARDSCRABBLE LLC		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		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	BARBARA H GRAY	48 BLOW HORN ROAD	007-010	6,530.37
HAYES JAMES A II		BLOW HORN ROAD	007-010-00A	1,915.94
HAYNES GEORGE P & JUDITH L		55 ATLANTIC AVENUE	016-027	3,718.79
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		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 MCFARLAND 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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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	CRYSTAL R BERNIER	19 CENTRAL AVENUE	001-010	13,619.72
HOLMES JAMES S		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		ST ANDREWS LANE	014-007	1,313.27
HOMESTEAD PARTNERS LLC		8 SEA VIEW PLACE	014-008-A	3,379.55
HOPKINS RAYMOND, 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 FAMILY TRUST		20 WAWENOCK TRAIL	026-006	1,863.25
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	MARIE ROSE RUFFALO			7.71
HUIZING TIMOTHY C & ARLENE J		24 HARBOR HEIGHTS ROAD	016-093	1,016.44
HULL JERRY L		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
ILADES 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 6.43
INTERFACE SECURITY SYSTEMS				
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 INTER VIVOS		36 HARRIS POINT ROAD	017-005	8,424.72
JACQUELINE MONTGOMERY REV TRST		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		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

TOWN OF BOOTHBAY HARBOR

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		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 & ELIZABETH V		7 WATUTKA WAY	010-082	2,253.89
JOBES THEODORE H & ELIZABETH V		27 LINEKIN ROAD	001-005	13,258.63
JOBES THEODORE H & ELIZABETH V		91 BAYVILLE ROAD	024-007	1,311.99
JOBES, THEODORE H		52 WESTERN AVENUE	018-027	3,481.07
JOCELYNE B BLAIS TRUST 2011		31 BAY STREET	016-088	1,497.03
JOHNSON CHERYL RAE	MARTHA REED	16 ELVIRA DRIVE	018-002-B	1,715.48
JOHNSON RONALD	JUNE ROWBOTHAM	18 EATON ROAD	025-021-A	14,526.93
JOHNSON STEVEN B & JENNIFER W		59 OCEAN POINT ROAD #22	022-039-022	132.35
JOLLEY THOMAS & STACEY		59 OCEAN POINT ROAD #21	022-039-021	112.05
JONES ALLAN R		53 WEST STREET	019-065	2,995.34
JONES DONNA		71 OAK POINT ROAD	012-005	23,277.78
*JONES JOANNE P		2 SIMMONS DRIVE #1	022-039-1	603.95
JONES KAREN MILLER		20 SUMMIT ROAD	016-067	1,173.21
JONES ROBERT A & LINDA M		60 WEST STREET	019-040	4,451.24
JONES SUZANNE J		39 JORDAN DRIVE	030-002-007	2,482.62
JONES VIRGINIA B		37 JORDAN DRIVE	030-002-006	382.93
JORDAN ALDEN		LINEKIN ROAD	003-005-017	1,882.53
JORDAN CAROLE		99 APPALACHEE ROAD	021-063	5,032.06
JORDAN CAROLE M		10 ROBERTS CIRCLE	024-022	2,058.57
JORDAN EDWARD P	SUSAN M MILLER	214 ATLANTIC AVENUE	006-023	2,561.01
JORDAN NANCY E		22 GRANARY WAY		50.12
JORDAN PETER W & RUTH S		15 REED ROAD	026-023	876.37
JOURDET LON W III & GALE L		55 COMMERCIAL STREET	015-070	9,813.55
JOURNAGAN TRAVIS		55 COMMERCIAL STREET		93.81
JOYAL SCOTT D & DIANE R		77 MCKOWN POINT ROAD	004-053-A	12,562.16
JSE LLC				
JSE LLC				
JUDGE NANCY D				

Owner	Second Owner	Location	Map Lot	Original
JUDGE WADE W		75 MCKOWN POINT ROAD	004-053	3,375.70
JUNIPER LEDGE COTTAGE LLC		62 MASSACHUSETTS ROAD	004-040	10,294.14
JUNIPER POINT VILLAGE ASSOCIATION		87 MCKOWN POINT ROAD	004-031	4,000.21
JUNIPER POINT VILLAGE ASSOCIATION		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		28 BAY STREET	016-062	1,430.21
KALER MARY C REVOC LIVING TRIST		48 COMMERCIAL STREET	015-011	6,779.66
KAPUSCINSKI BRITTANY M		BAYVILLE RD	031-037-C-004	479.31
KAREN E BARTHOLOMEW TRUST		133 WESTERN AVENUE	014-029	6,602.33
KAREN E BARTHOLOMEW TRUST		WESTERN AVENUE	014-029-A	179.90
KAREN E BARTHOLOMEW TRUST		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		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		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		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

TOWN OF BOOTHBAY HARBOR

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		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 FAMILY TRUST		12 HIGH STREET	020-028	2,464.63
KIRK FAMILY TRUST		45 FULLERTON STREET	019-069	1,825.99
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
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
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

Owner	Second Owner	Location	Map Lot	Original
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		19 POOLER ROAD	004-002	4,590.02
L & L CONCEPTS LLC		OAK STREET	026-038-002	788.99
*LABELLE FAMILY TRUST		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
NORBERT LACHMANN TRST 2013		7 BARROWS ROAD	021-014	5,932.85
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 FISHERMANS LLC		1 BY-WAY	015-004	31,637.99
LAFAYETTE GROUP		138 TOWNSEND AVENUE		251.86
LAFAYETTE GROUP		109 BAYVILLE ROAD	024-035	2,149.80
LAFFERTY HILARY EDDY	CHARLES C STOVER III	WEST HARBOR POND CONDO 12B	014-039-012B	3,302.45
LAIL DOUGLAS E & KATHERINE B		59 MCFARLAND POINT DRIVE #15	015-043-015	3,587.98
*LAJOIE ROGER R & SUZANNE		19 PEAR STREET	020-124	1,593.66
*LAMPKE RICHARD G		19 ATLANTIC AVENUE	020-052	5,268.50
LANCASTER IDA C		10 PATTON LANE	029-040-K	1,461.05
LANCER AIDAN		179 COMMERCIAL STREET	015-040	2,587.99
LANDRY MARTHA DOLLOFF		141 SAMOSET ROAD	025-018-002B	5,008.93
LANGE CASSIDY		84 BLOW HORN ROAD	003-004	7,364.34
LANGENHAGEN RODD & MARY		20 HAHN COVE RD	009-023	5,975.25
LANGHORNE S. LIVING TRUST				

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
LAPOINTE FAMILY IRREVOCABLE TRST		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
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
LEFEBVRE 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 LIVING TRUST		20 CROOKED PINE ROAD	011-031	1,165.50
LEMAY LINDA M		39 UNION STREET #2	020-063-002	917.49
LEMBO-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
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, DANIELLE 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	SABRINA, ADAM & MARK 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		BARROWS ROAD	017-034-A	848.10
LINEKIN BAY HOLDINGS LLC		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		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	GORDON HYSON; SHUELL 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		14 MILL COVE CREST	019-046	1,971.19
MARGARET P WALL REVOC TRST		SIGNAL POINT CONDOMINIUM	015-043-012	3,898.69

TOWN OF BOOTHBAY HARBOR

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	MERLENE COWLES	12 ELVIRA DRIVE	018-002	2,167.80
LUSSIER ROBERT & ELIZABETH		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
KENNETH MACCORMAC TRUST		MASSACHUSETTS ROAD	004-051	3,242.06
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
MACGOVERN 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
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		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		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

TOWN OF BOOTHBAY HARBOR

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 &		63 CAMPBELL STREET	020-018	1,224.61
KIMBERLEE A DOW				
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		17 SPRUCE POINT HILL ROAD	006-002-B	2,076.56
M. KING REVOCABLE TRUST 1987		8 WILLIAMS STREET	018-036	2,375.97
MARILYN M DICKSON TRUST		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		50 REED ROAD	018-045-G	1,684.64
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		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		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		BIRCH ROAD	011-003	986.88

Owner	Second Owner	Location	Map Lot	Original
MARY OTTO REVOC LIVING TRUST		14 BIRCH ROAD	011-072	6,648.59
MARY LOU DAXLAND REV TRUST		15 ATLANTIC AVENUE A	020-053-A	2,482.62
MARY W CANNON TRUST		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		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
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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
MCEVOY GEORGE SR ESTATE OF		34 ROADS END	010-014	4,629.86
MCEVOY GEORGE SR ESTATE OF		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
JOAN MCGEE REVOC LIV TRUST		70 MASSACHUSETTS ROAD	004-042	10,563.99
MCGEE ROBERT & HEIDI		161 MCKOWN POINT ROAD	009-030	14,956.12
MCGEE ROBERT & HEIDI		MCKOWN POINT ROAD	009-031	10,486.89
MCGILLIVRAY FAMILY LLC		49 MASSACHUSETTS ROAD	004-034	7,982.42
MCGILLIVRAY FAMILY LLC		45 MASSACHUSETTS ROAD	004-035	3,152.11
MCGILLIVRAY STUART F & SUSAN H		23 MASSACHUSETTS ROAD	004-045	4,803.33
MCGOVERN 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
MCLEAN JOAN B		24 ARTHUR DRIVE	029-013-G	2,996.62
MCLELLAN JEREMY		MIDDLE ROAD	026-032-A	418.91
MCLEOD SUE E		9 HANSEN ROAD	020-192-002	2,933.66
MCNALLY MARYANNE T	WALTER J PURDA	15 ATLANTIC AVENUE C	020-053-C	2,870.69
MCNULTY PAUL J & BRENDA		72 GRANDVIEW AVENUE	002-002	11,327.28
MCNUTT JOHN DANIEL		38 TOWNSEND AVENUE	019-149	4,677.40
MCNUTT JOHN DANIEL		5 MCCLINTOCK STREET	019-147	3,155.96
MCQUAID ELISE B & C MURRAY		44 GRANDVIEW AVENUE	002-007	8,902.48
MCSEAGULLS RESTAURANT INC		14 WHARF STREET		1,007.44
MCVICKER 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		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		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 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

TOWN OF BOOTHBAY HARBOR

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
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
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
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 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
G MURRAY TRUST LIABILITY CO		38 BIRCH ROAD	007-009-002	7,005.82
MURRAY HILL PROPERTIES INC		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		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

TOWN OF BOOTHBAY HARBOR

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
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
NORTHERN 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		9 SEA VIEW PLACE	014-008	18,316.39
NPRTO NORTHEAST LLC				6.43
NUCO2 SUPPLY LLC				12.85
NUTT FAMILY BOOTHBAY HBR TRUST		53 MCKOWN POINT ROAD	008-008	5,453.54
NYBERG NANCY		26 JUNIPER POINT ROAD	004-010	2,960.64
OAK GROVE CONDOMINIUMS 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		SUNSET ROAD	006-004	389.36
OAK HOLIDAY HOUSE FAMILY TRUST		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
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 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

TOWN OF BOOTHBAY HARBOR

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 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		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		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
WILLIAM WATROUS WILDE TRST		22 HODGDON COVE ROAD	013-016	10,859.54
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		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

TOWN OF BOOTHBAY HARBOR

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

TOWN OF BOOTHBAY HARBOR

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	ALEXANDERA 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		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		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
RIEHEL 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
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		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		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

TOWN OF BOOTHBAY HARBOR

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		BRIGGS LANE	024-041	1,917.22
ROSS CHARLES		15 CRANBERRY ROAD	011-006-B	1,926.22
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		107 ATLANTIC AVENUE	010-036	4,832.89
LOGHAVEN REALTY TRUST	CAROL J DAVIS	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 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
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		17 ROADS END	010-028-A	8,091.65
RUSO 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
JEFFREY SAMPSON REV TRUST		65 BARROWS ROAD	017-031	3,281.89
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
DIANE SAUNDERS LIVING TRUST		EAMES ROAD	015-024-A	300.69
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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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		53 TOWNSEND AVENUE	020-079	5,223.53
SEAROSE LLC	HEIDI I SEIDELHUBER	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		OFF TOWNSEND AVENUE	030-028	287.84
SEASCAPE INVESTMENTS LLC		295 TOWNSEND AVENUE	030-022	10,644.94
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
SEEPER 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		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

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
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
SHEVENELL REALTY TRUST II		34 MCFARLAND POINT DRIVE	015-038	2,117.68
SIMMONS BARRY P & LAURA M		ROCK ROAD	009-015	82.24
SIMMONS BOOTHBAY HARBOR TRST		18 ROCK ROAD	009-011	5,736.24

TOWN OF BOOTHBAY HARBOR

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		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	WILLIAM SIMPSON	64 CREST AVENUE	011-015	1,035.71
SINGLETON SUSAN N		7 WEEKS ROAD	016-104	1,291.43
SIRACUSA PAUL J & ANNA		242 ATLANTIC AVENUE	006-029-A	5,553.77
SISMANOPOULOS GEORGETTE		75 REED ROAD	026-021-G	1,288.86
JOHN A SKOGLUND JR TRUST		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		32 JUNIPER POINT ROAD	004-013	3,574.87
SMART ADAM P & DEBORAH		20 BAY STREET	016-060	1,865.82
SMITH CHARLES R	LAURA A VASSAMILLET	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		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		19 CAMPBELL STREET	016-054	1,021.58
SMITH SUSAN C		109 OCEAN POINT ROAD	031-008-A	1,738.61
SUSAN SMITH LIVING TRUST		20 VILLAGE COURT #40	019-042-A-040	3,943.67
SMITH THOMAS J & JENNIFER C	LESLIE G CROWELL	14 SCHOOL STREET	020-136	1,985.33
SMITH ZACHARY SCOTT		62 BLOW HORN ROAD	007-012	6,603.62
SMITH DARLENE A		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		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		APPALACHEE ROAD	021-046	1,524.01

Owner	Second Owner	Location	Map Lot	Original
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
STANCAMPANO CHARLES & JOHNNIE		48 OAK STREET	019-135	1,441.77
STANDAER 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

TOWN OF BOOTHBAY HARBOR

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
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		TUPPER ROAD	019-062	3,004.33
*STOVER JOSEPH O & MARGARET		1 PARK STREET	020-041	2,169.34
STOVER MANLEY DEWISEES		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 FAMILY INVEST TRUST		257 WESTERN AVENUE	008-002-A	9,706.89
STURGIS CORNER COTTAGE		ISLE OF SPRINGS	027-001-040	1,124.38

Owner	Second Owner	Location	Map Lot	Original
STURGIS ON BOARDWALK		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		BAYBERRY ROAD	011-018	687.48
SUSAN JASKOT FAMILY TRUST		14 BAYBERRY ROAD	011-020	1,745.03
SUSAN JASKOT FAMILY TRUST		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		26 SEA STREET	015-051	1,908.23
TAKA MEDITERANIAN BAR & GRILL		16 WHARF STREET		514.00
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
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

TOWN OF BOOTHBAY HARBOR

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	015-043-009	4,581.03
THOMPSON JOHN E		45 BAY STREET	016-082	1,463.62
THOMPSON PATRICIA M		BAYBERRY ROAD ACCESS	007-007-005	565.40
THOMPSON THOMAS & PATRICIA		51 BIRCH ROAD	007-007-F	2,507.04
THOMPSON THOMAS & PATRICIA		BEACH PATH ROAD	011-007-00B	810.84
*THOMSON DAVID S & DENISE S		18 HERON COVE ROAD	026-022-F	1,584.66
THOMSON KATHERINE & RONALD		114 SAMOSET ROAD	025-023	10,400.79
THOR PROPERTIES LLC		47 VIRGINIA STREET	024-054	14,096.45
THORN CLINT		154 ATLANTIC AVENUE	010-048	1,108.96
THORNTON GARY E	DEBORAH FLANAGAN-THORNTON	91 EASTERN AVENUE	023-023	1,241.31
THORPE GAIL F		64 OLD STONEWALL ROAD	006-002-K	1,588.26
R THORPE REV TRUST 8/11/99		MCKOWN POINT ROAD	008-009-A	3,974.51
TIBBETS MARILYN LIFE		12 OLD ICE HOUSE ROAD	014-024-B	1,611.39
TIBBETTS DAVID		18 TODD AVENUE	015-093	2,780.74
TIBBETTS DAVID C & DEANNE S		24 TODD AVENUE	015-094	3,267.76
TIBBETTS ED		FISH PIER		79.67
TIBBETTS EDWARD H & KATHY J		19 MONTGOMERY ROAD	022-041-A	2,611.12
TIBERI DANA		17 SCHOOL STREET	020-146	1,846.55
TIDEWATER TELECOM INC		33 TOWNSEND AVENUE	020-087	5,774.79
TIGGER LTD		COMMERCIAL STREET		11.57
TILLER THOMAS E	LAURA E BURNS	115 WESTERN AVENUE	014-031	4,915.13
TILTON C ALAN		3 BRIDGE STREET	015-117	3,813.88
TILTON C ALAN		2 ATLANTIC AVENUE	020-042	2,512.18
TILTON GLENN H & LISA A		69 LAKESIDE DRIVE	029-021-C	2,044.44
TILTON ROGER S		340 LAKESIDE DRIVE	025-014	4,994.80
TIMBERLAKE LEAH		18 HIGHLAND PARK ROAD		30.84
TIMBERLAKE TRAVIS & LEAH		30 HUTCHINSON DRIVE	029-040-E	1,837.55
TIMEPAYMENT CORP				55.26
TINDAL BRUCE B		32 OAK STREET		86.10
TOMLIN DONALD M & CLAIRE L		89 LAKEVIEW ROAD	018-069	1,581.84
TOPSIDE INN PROPERTIES LLC		67 BARROWS ROAD	017-030	7,314.22
TOPSIDE INN PROPERTIES LLC		129 COMMERCIAL STREET	015-058-A	2,832.14
TOPSIDE INN PROPERTIES LLC		113 COMMERCIAL STREET	015-060	2,765.32
TOPSIDE INN PROPERTIES LLC		60 MCKOWN STREET	015-081	14,742.81
TOPSIDE PROPERTIES INC		60 MCKOWN STREET		210.74
TOWNSEND DALE F		48 BAY STREET	016-076	1,679.50
TOWNSEND DONNA		31 MONTGOMERY ROAD	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		96 TOWNSEND AVENUE		269.85
TSANG KWOK W	KIT M KWOK	11 PAINE ROAD	019-088	1,522.73
TSANG KWOK W	KIT M KWOK	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 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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
VAN DER VEEN MICHAEL & JACQUELINE		29 SPRUCE POINT HEIGHTS	003-005-016	6,418.58
VAN DER VEEN MICHAEL & JACQUELINE		BLOW HORN ROAD	003-002	5,373.87
VAN DER VEEN MICHAEL & MARION		LINEKIN ROAD	003-005-018	1,890.24
VAN DER VEEN 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
WYDA JOHN P & PATRICIA		ISLE OF SPRINGS	027-001-042	1,374.95
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		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				1.29
VIERIA ANTONIO & MARIA		94 CREST AVENUE	011-009-F	864.81
VIGIL DAVID R	HEATHER J HOLLADAY	50 TOWNSEND AVENUE	019-152	3,159.82
VIGUE DANA & MARIE		11 BRADLEY ROAD	031-025	390.64
VILLARD KIM & PHILIPPE		53 CAMPBELL STREET	020-021	2,089.41
VINCENT VALERIE ANN SNOW		11 GREENLEAF LANE	015-068	3,057.02
VINCENT VALERIE ANN SNOW		53 COMMERCIAL STREET		68.11
VINCENT VALERIE ANN SNOW	JENNIFER MORTON;ANNE DURAND	53 COMMERCIAL STREET	015-071	8,231.71
WISE 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 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				106.66
WAGSTAFF PETER B		43 WEST STREET	019-068-A	1,810.57
WALD CHRIS & SUSAN E		12 SEA STREET	015-049	1,355.68
WALGREEN CO		223 TOWNSEND AVENUE		2,056.00
WALKER MICHAEL F & KATHLEEN H		140 LAKESIDE DRIVE	029-009	3,756.06
*WALLACE RICHARD C & MARY C		34 KENNEY FIELD DRIVE	020-178	1,767.13
WALLACE SCOTT A & SUSAN M		27 FACTORY COVE ROAD	005-025	4,858.59
WALLNER PATRICK & SUZANNE R		26 BAY STREET	016-061	2,032.87
WALSH R RYAN		BIRCH ROAD	011-001	688.76
WALSH R RYAN		20 CRANBERRY ROAD	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 SHELLEY 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		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
*WATT'S 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		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

TOWN OF BOOTHBAY HARBOR

Owner	Second Owner	Location	Map Lot	Original
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		48 VIRGINIA STREET	024-052	9,149.20
WHITE FAMILY TRUST		160 WESTERN AVENUE #5C	014-020-005C	3,195.80
WHITEHEAD LAKESIDE PROPERTIES LLC		LAKESIDE DRIVE	025-008	447.18
WHITEHEAD LAKESIDE 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
*WHITING 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 FAMILY COTTAGE TRST		39 MASSACHUSETTS ROAD	004-036	7,162.59
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	JOHN J SCHLINDER	15 HARRIS POINT ROAD	017-008	5,701.55
WISSMAN JANE		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
LUCINDA M WITT TRUST		168 SAMOSET ROAD	025-029	4,360.01
LUCINDA M WITT TRUST		165 SAMOSET ROAD	025-028	3,199.65
WITT FAMILY LIVING TRUST		35 POWDER HILL FARMS ROAD	025-014-B-006	5,813.34
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 & NEAL LIVING TRUSTS		69 MCKOWN POINT ROAD	008-004	7,050.80
WOLFRAM FAMILY TRUST		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		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		56 SUNSET ROAD	010-063	1,015.15
WOOLEY JUDITH F		SUNSET ROAD	006-019	547.41
WOOLSON JONATHAN & SUSAN R C		ISLE OF SPRINGS	027-001-049	1,184.77
*WOOSTER LORI & ANTHONY	MONTGOMERY A WOOLSON	5 SIMMONS DRIVE	022-039-017	94.06
WORTH RICHARD		15 SOPHIA WAY	021-075-007	3,486.21
#WRIGHT CONSTANCE EXECUTRIX		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		WESTERN AVENUE	013-008	38.55
#WRIGHT CONSTANCE REED		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
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		OFF SAMOSET ROAD	028-012	68.11
#YENTSCH TIMOTHY, COLIN,CARLTON		SAMOSET ROAD	028-015-A	42.41
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

* VETERANSS EXEMPTION

Annual Town Meeting Minutes May 6 & 7, 2022

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on May 6th and the following action was taken:

- Article 1 Nicholas Upham was elected moderator by written ballots and sworn into office by the Town Clerk, Michelle Farnham.
- Article 2 The following were elected by secret ballot for a three-year term:
- | | | |
|--|------------------------|-----|
| - 1 Selectmen and Overseer of the Poor: | Alyssa D. Allen | 138 |
| | Michael J. Tomko | 119 |
| - 1 Trustee of the Boothbay-Boothbay Harbor CSD: | Ronnie R. Campbell | 156 |
| - 1 School Committee Member of the Boothbay-Boothbay Harbor CSD: | Margaret Lembo-Splaine | 137 |
| - 1 Trustee of the Boothbay Region Water District: | Merritt R. Blakeslee | 147 |
| - 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District: | Patricia M. Minerich | 123 |

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

On May 7, 2022 Moderator, Nicholas Upham opened the meeting at 9:05 a.m.

Reverend Todd Weir gave the Invocation.

- Article 3 Voted to 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 Voted to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. Section 506.
- Article 5 Voted to establish the date taxes are due upon receipt of tax bills. The first installment is due September 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 Voted to set the interest rate at four percent (4%) to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A).
- Article 7 Voted to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.
- Article 8 Voted to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non- payment of taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property.
- Article 9 Voted to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953.
- Article 10 Voted to authorize the municipal officers to dispose of any town owned personal property under such terms and conditions, they deem advisable.
- Article 11 Voted to authorize the municipal officers to carry forward any unexpended account balance, they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance.

- Article 12 Voted to authorize the municipal officers to accept any state funds received by the Town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms and conditions as the municipal officers deem advisable.
- Article 13 Voted to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.
- Article 14 Voted to authorize the municipal officers, on behalf of the Town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable.
- Article 15 Voted to use and appropriate ESTIMATED REVENUES of \$1,312,631 to reduce the property tax commitment.
- Article 16 Voted to raise and appropriate \$3,200,709 for the remaining Town of Boothbay Harbor Municipal accounts.
- | | |
|-----------|--|
| \$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 PAYING & 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 Voted to raise and appropriate \$1,341,190 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.
- | | |
|-----------|--|
| \$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 Voted to raise and appropriate \$608,011 for the SUPPORT ORGANIZATIONS accounts.

\$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 Voted 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 Voted 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 Voted 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 Voted 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 Voted to amend the current Land Use Code with additional amendment as stated below:

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 by certified mail and any other means possible, 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 Voted to amend the current Code of the Town of Boothbay Harbor with additional amendment as stated below:

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 Voted to dismiss the amendment of 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 Voted to amend the current Land Use Code as follows:

Section 170-66 Site plan review application, subsections A(3) and A(9), are amended 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 Voted 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 Voted to amend the current Land Use Code as follows:

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

¹⁹ 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 Voted 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 Voted 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"

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

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:

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

Article 31 Voted 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.

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.

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.]

The meeting was adjourned at 10:32 a.m.

TOWN OF BOOTHBAY HARBOR

Town of Boothbay Harbor

Town Warrant

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Boothbay Harbor in said county and state, qualified by law to vote in town affairs, to meet at the Boothbay Harbor Municipal Fire Station in said Town on Friday, the 5th day of May, 2023, then and there to act upon Articles 1,2, and 3. The polls for voting on Articles 1,2, and 3 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 6th day of May, 2023, at 9:00 AM in the Boothbay Harbor Municipal Fire Station.

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

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

- 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 Do you favor changing the debt limit of the Boothbay Region Water District from \$12,000,000 to \$19,000,000?

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

Article 5 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 6 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 13, 2023. Interest for the overdue amount begins September 14, 2023, at a rate of 8%. The second installment is due March 13, 2024. Interest for the overdue amount begins March 14, 2024, at a rate of 8%.

Article 7 To see if the town will vote to set the interest rate to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A).

Selectmen's Recommendation: 8%

Article 8 To see if the town will vote to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.

- Article 9 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 10 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 11 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 12 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 13 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 14 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 15 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 16 To see if the town will vote to use and appropriate ESTIMATED REVENUES of \$1,558,200 to reduce the property tax commitment.
- (Selectmen and Budget Committee recommend \$1,558,200)
- Article 17 To see if the town will vote to raise and appropriate \$3,513,865 for the remaining Town of Boothbay Harbor Municipal accounts.

\$225,862	for the CAPITAL account
\$220,569	for the DEBT SERVICE account
\$230,093	for the ADMINISTRATION account
\$30,760	for the ASSESSING account
\$82,700	for the CONTRACT SERVICES account
\$3,500	for the SUPPLEMENTAL account
\$96,702	for the FINANCE account
\$92,500	for the INSURANCE account
\$14,447	for the MEETINGS & ELECTIONS account
\$107,573	for the MUNICIPAL BUILDINGS & VEHICLES account
\$13,322	for the SELECTMEN account
\$93,914	for the TOWN CLERK account
\$148,735	for the TOWN MANAGER account

TOWN OF BOOTHBAY HARBOR

\$275,000	for the PAVING & CONSTRUCTION account
\$427,275	for the PUBLIC WORKS account
\$29,358	for the PUBLIC RESTROOMS account
\$104,575	for the WINTER OPERATIONS account
\$7,500	for the ANIMAL CONTROL account
\$8,397	for the EMERGENCY MANAGEMENT account
\$93,271	for the CODE ENFORCEMENT account
\$89,124	for the FIRE DEPARTMENT account
\$62,151	for the HARBOR MANAGEMENT account
\$31,911	for the PUMP OUT account
\$973,583	for the POLICE account
\$48,043	for the PARKING account
\$3,000	for the WELFARE account

(Selectmen and Budget Committee recommend \$3,513,865)

Article 18 To see if the town will vote to raise and appropriate \$1,373,562 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.

\$15,000	for the STREET LIGHTING AND LIGHTS account
\$641,157	for the HYDRANT SERVICE account
\$597,869	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$104,536	for the BAYVILLE/ISLE OF SPRINGS account
\$15,000	for the FIREWORKS account

(Selectmen and Budget Committee recommend \$1,373,562)

Article 19 To see if the town will vote to raise and appropriate \$672,912 for the SUPPORT ORGANIZATIONS accounts.

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

(Selectmen and Budget Committee recommend \$672,912)

Article 20 To see if the Town will vote to amend the current Land Use Code as follows:

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

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

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

- I. Number required. Off-street parking spaces shall be provided to conform to the number required in the following schedule except that in the Downtown Business District, Section A, there shall be no additional parking demands required for any expansions of use or change of use of an existing structure, provided that there is no increase in building footprint (including decks, etc.). Also in the Downtown Business District, Section A, even with an increase in the building footprint, there shall be no additional parking demands if there is a public parking lot of more than 20 spaces within 200 feet of the structure. Any change in use or expansions that add to the requirement for deliveries shall provide for off-street loading areas large enough to provide for the off-street parking of delivery vehicles.

Article 21 To see if the Town will vote to amend the current Land Use Code as follows:

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

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

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

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

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

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

AFFORDABLE HOUSING DEVELOPMENT

“Affordable housing development” means:

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

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

ACCESSORY DWELLING UNIT

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

DUPLEX

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- A.** Notwithstanding any provision of law to the contrary, except as provided in Title 12, chapter 423-A, for any area in which housing is allowed, structures with up to 2 dwelling units per lot shall be allowed if that lot does not contain an existing dwelling unit, except that up to 4 dwelling units per lot shall be allowed if that lot does not contain an existing dwelling unit and the lot is located in a designated growth area consistent with Title 30-A, section 4349-A, subsection 1, paragraph A or B, or if the lot is served by a public, special district or other centrally managed water system and a public, special district or other comparable sewer system in a municipality without a comprehensive plan. On a lot with one existing dwelling unit, the addition of up to 2 dwelling units shall be allowed: one additional dwelling unit within or attached to an existing structure or one additional detached dwelling unit, or one of each.
- B.** With respect to dwelling units allowed under this Section, if more than one dwelling unit has been constructed on a lot as a result of the allowance under this Section or Section 170-31.2, the lot is not eligible for any additional increases in density.
- C.** This Ordinance may not establish dimensional requirements or setback requirements for dwelling units allowed under this section that are greater than dimensional requirements or setback requirements for single-family housing units, except that this Ordinance may establish requirements for a lot area per dwelling unit as long as the required lot area for subsequent units on a lot is not greater than the required lot area for the first unit.

D. The owner of a housing structure to be approved under this Section must provide written verification that the structure is connected to adequate water and wastewater services before the structure may be certified for occupancy. Written verification under this subsection must include:

- (1) If a housing structure is connected to a public, special district or other comparable sewer system, proof of adequate service to support any additional flow created by the structure and proof of payment for the connection to the sewer system;
- (2) If a housing structure is connected to a septic system, proof of adequate sewage disposal for subsurface wastewater. The septic system must be verified as adequate by a local plumbing inspector under Title 30-A, section 4221. Plans for subsurface wastewater disposal must be prepared by a licensed site evaluator in accordance with subsurface wastewater disposal rules adopted under Title 22, section 42;
- (3) If a housing structure is connected to a public, special district or other centrally managed water system, proof of adequate service to support any additional flow created by the structure, proof of payment for the connection and the volume and supply of water required for the structure; and
- (4) If a housing structure is connected to a well, proof of access to potable water. Any tests of an existing well or proposed well must indicate that the water supply is potable and acceptable for domestic use.

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

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

§ 170-31.1 Affordable housing; accessory dwelling units.

- A. Notwithstanding any provision of law to the contrary, except as provided in Title 12, chapter 423-A, an accessory dwelling unit shall be allowed to be located on the same lot as a single-family dwelling unit in any area in which housing is permitted.
- B. An accessory dwelling unit may be constructed only:
 - (1) Within an existing dwelling unit on the lot;
 - (2) Attached to or sharing a wall with a single-family dwelling unit; or
 - (3) As a new structure on the lot for the primary purpose of creating an accessory dwelling unit.
- C. With respect to accessory dwelling units, the following conditions apply notwithstanding any other provision of the Land Use Code (other than shoreland zoning provisions):

- (1) At least one accessory dwelling unit must be allowed on any lot where a single-family dwelling unit is the principal structure; and
 - (2) If more than one accessory dwelling unit has been constructed on a lot as a result of the allowance under this Section or section 170-31.1, the lot is not eligible for any additional increases in density.
- D. With respect to accessory dwelling units, the following conditions apply notwithstanding any other provision of the Town's Code (other than shoreland zoning provisions):
- (1) Accessory dwelling units are exempted from any density requirements or calculations related to the area in which the accessory dwelling unit is constructed.
 - (2) For an accessory dwelling unit located within the same structure as a single-family dwelling unit or attached to or sharing a wall with a single-family dwelling unit, the setback requirements and dimensional requirements must be the same as the setback requirements and dimensional requirements of the single-family dwelling unit, except for an accessory dwelling unit permitted in an existing accessory building or secondary building or garage as of July 1, 2023, in which case the requisite setback requirements for such a structure apply.
 - (3) An accessory dwelling unit is not subject to any additional parking requirements beyond the parking requirements of the single-family dwelling unit on the lot where the accessory dwelling unit is located.
- E. In all cases, the accessory dwelling unit shall be no larger than 40% of the finished and heated portion of the single family house, or more than 750 square feet, whichever is smaller. An accessory dwelling unit must meet a minimum size of 190 square feet. If the Technical Building Codes and Standards Board under Title 10, section 9722, adopts a different minimum size, that standard applies.
- F. The owner of a housing accessory dwelling unit must provide written verification that the accessory dwelling unit is connected to adequate water and wastewater services before the accessory dwelling unit may be certified for occupancy. Written verification under this subsection must include:
- (1) If an accessory dwelling unit is connected to a public, special district or other comparable sewer system, proof of adequate service to support any additional flow created by the accessory dwelling unit and proof of payment for the connection to the sewer system;
 - (2) If an accessory dwelling unit is connected to a septic system, proof of adequate sewage disposal for subsurface wastewater. The septic system must be verified as adequate by a local plumbing inspector under Title 30-A, section 4221. Plans for subsurface wastewater disposal must be prepared by a licensed site evaluator in accordance with subsurface wastewater disposal rules adopted under Title 22, section 42;

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


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

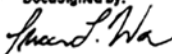
G. An accessory dwelling unit must comply with shoreland zoning requirements established by the Department of Environmental Protection under Title 38, chapter 3 and the shoreland zoning provisions of this Land Use Code.

V. The provisions of this Article shall take effect as of July 1, 2023, provided, however, that if the date by which municipalities are required to implement the requirements of Title 30-A, §§ 4364, 4364-A, and/or 4364-B is postponed or repealed, then the effective date of this Article shall be similarly postponed or repealed.

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 27th day of March, 2023.

DocuSigned by:

 6F343DCC00EE406
 Michael Tomko, Chair

DocuSigned by:

 62F31A7A9055416
 Tricia Warren, Vice-Chair

DocuSigned by:

 E058394C3110483
 Denise Griffin

DocuSigned by:

 665466DDFD18448
 Kenneth Rayle

 Alyssa Allen

- Notes -



Cover photo: U.S. flag and fallen first responder's tribute displayed by Boothbay Harbor Fire Department in remembrance of September 11, 2012. (Photo courtesy of Jesse Peters)

Inside front cover: 1936 Boothbay Harbor Fire Department

Inside back cover: 1960 Boothbay Harbor Fire Department

