The 132nd Annual Report TOWN OF BOOTHBAY HARBOR MAINE

Year Ending June 30, 2020



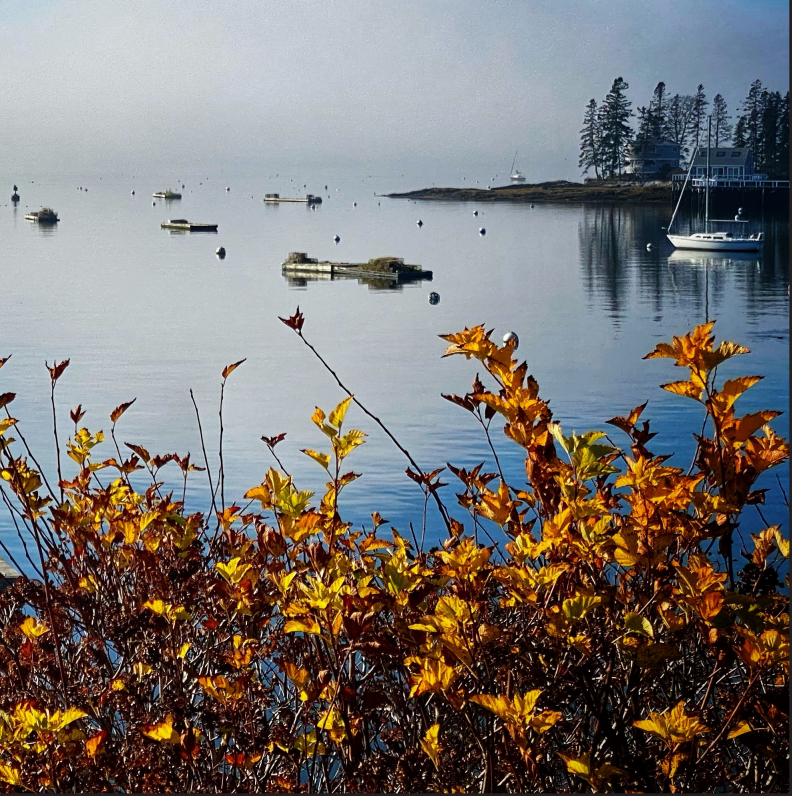
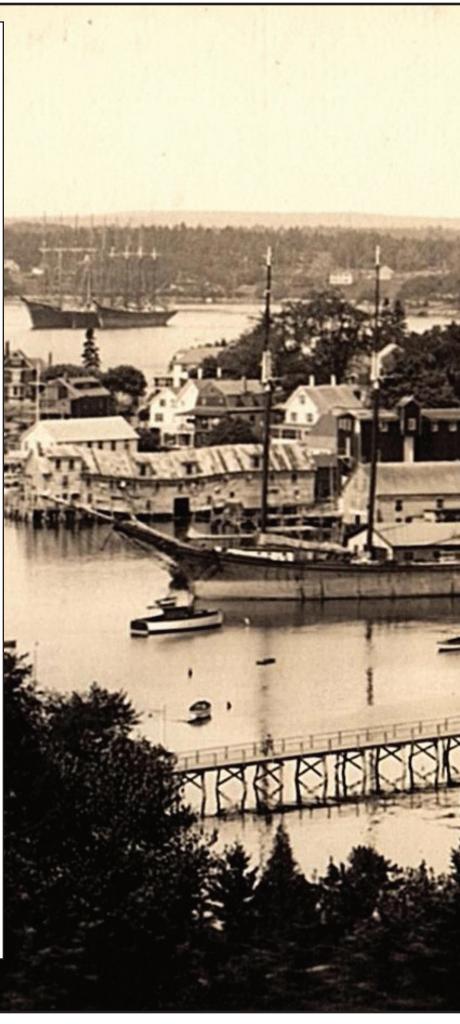


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THE 132ND ANNUAL REPORT OF THE TOWN OFFICERS













Top row left to right: Denise Griffin, Wendy Wolf, Vice Chair Tricia Warren. Bottom row left to right: Ken F-Fitch, Chairman Michael Tomko.



Glenn A. Townsend July 4, 1948 - February 5, 2020

Glenn was born in Boothbay Harbor, Maine on July 4, 1948 to Francis and Dorothy (Sproul) Townsend. Glenn graduated from Boothbay Region High School, class of 1966. After graduation, he continued his education at the University of Maine, Presque Isle.

Glenn served in the U.S. Army from 1969-1975 attaining the rank of sergeant. He was a veteran of the Vietnam War and was honored with a Purple Heart for injuries he received.

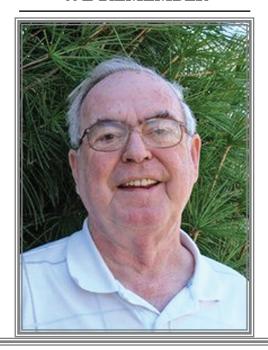
After returning home to Boothbay Harbor, Glenn worked as a carpenter with his father in the flooring business and at Bath Iron Works. Glenn served the Boothbay region as a founding member of the Boothbay Region Ambulance Service and as Boothbay Harbor Fire Chief for 13 years. He also worked for the Town of Boothbay Harbor as Deputy Harbor Master. He loved living on the ocean and being on the water, either in his own boat or the pump out boat.

He was a longtime member of the Eastern Star, a Master Mason, and attended the First United Methodist Church of Boothbay Harbor. He enjoyed many hours of hunting, fishing, ATV riding and photography. Glenn considered Island Falls his second home and often said that he wished he could pick up his property in Boothbay Harbor and move it north.

Glenn was predeceased by his parents and a special aunt, Calista Boyd.

Glenn was forever a dog lover and leaves his faithful companions, Peaches and Missi.

He will be forever missed by all who knew him.



Louis E. Burnham Jr.
September 17, 1932 - June 14, 2020

Louis was born at Ocean Point, Boothbay, the son of Frances (Odlum) and Louis E. Burnham Sr. He graduated from Boothbay Harbor High School, Class of 1950. A lifelong resident of Boothbay Harbor, he married Gloria M. Lorrain on Feb. 10, 1952. Gloria passed away on July 12, 2004.

Louis and Gloria never owned a car but worked hard and managed to raise seven children – five boys and two girls.

He spent over 60 years in the local grocery business, managing several stores and owning Colonial Market. He worked at Brewer's Market on the east side of Boothbay Harbor, the A&P and First National stores downtown. At the First National/Finest store on the meadow, he was one of the first and youngest managers. He also worked at Greenleaf's Market in West Boothbay Harbor, Carbone's Boothbay Fruit Company and others. His grandparents owned Burnham's Store at Ocean Point.

Louis served on the Boothbay Harbor Board of Selectmen for four terms, the town's budget committee for several years, and after "retiring" from the grocery business, worked for the police department as Parking Supervisor. He truly cared about the town and how it conducted its business. Because he knew so much about the region, the Boothbay Harbor Region Chamber of Commerce honored him with its Ambassador Award in 2010.

He thoroughly enjoyed following the Boston Red Sox, New England Patriots and Boston Celtics. He was an avid newspaper reader, relished being with family and friends, loved to reminisce about area families and relations, and despite being ill the past few years, remained upbeat with life.

A big piece of the town's heart left with Louis.



Mary Lee Brown

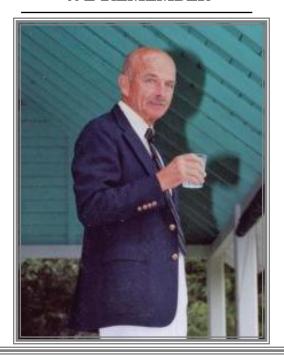
March 26, 1938 - January 10, 2020

Mary Lee was born in Boothbay Harbor to the late Alice and Judge Hurley on a blustery March day (March 26, 1938). She was active in school sports, did a brief stint at the University of Maine but left college to marry Karl Brown, whom she met careening around Mill Cove one summer. As a couple they moved to Connecticut to be near Karl's parents. While there they had two children, Debra and Barbara. Shortly after, they moved to Massachusetts where son Ted was born.

Mary Lee became a real estate broker shortly after and continued in that field, opening Harbor Realty when she moved back home to Boothbay Harbor.

Mary Lee was active in town politics. She was a member of the Boothbay Region Historical Society, served on the Board of Assessors from 1979 to 1991, served on the Board of Selectmen from 1994 to 2001, and served on the Budget Committee from 2004 to 2012.

She loved Boothbay Harbor and the people in it, and in return she will be remembered with love.



Conrad B. Dana
October 6, 1928 - November 23, 2020

Conrad was born October 6, 1928 in Boston, Massachusetts. He graduated from Tufts University and was a Navy Veteran, having served aboard the U.S.S. Worcester during the Korean conflict. Conrad was a contractor by trade, who served on the planning variance board in Boothbay Harbor for many years and owned a frozen foods company in the Dominican Republic.

Conrad knew how to work hard and play hard. Whether at his house in Spain, or trips to Italy, Costa Rica, or sailing on his boat, the "Maine Squeeze", in the Virgin Islands. He was always ready for an adventure and quick with a joke to make everyone smile.

Conrad will probably be best remembered by those who loved him basking in the sun, windsurfing, sailing his boat, clamming the mud flats at low tide, or sitting on his beautiful porch with a rum and coke watching the sunset.

TOWN OF BOOTHBAY HARBOR

Board of Selectmen

It continues to be our privilege and honor to represent the residents and taxpayers of Boothbay Harbor. While the previous year has been quite unlike no other, our resolve to serve the town with sound fiscal management and enthusiastic plans for the future remains strong.

Although delayed due to pandemic concerns, we successfully conducted our annual election and town meeting in June, 2020. Select Board members Denise Griffin and Tricia Warren were both reelected for 3-year terms, and all proposed budget warrants and ordinance amendments passed. A nearly flat mil rate was achieved due to the Board's strong financial administration.

Throughout the challenges of the pandemic, our town continued to provide services employing innovative and creative means. Online features were added, and a convenient walk-up window allowed residents options to conduct all manner of Town business while maintaining a safe and protected environment. Committed to being accessible, the town office never closed and remains open for business.

Recognizing the critical need for increased public health and safety, the Board produced a series of Town Public Safety Recommendations as guidelines to help residents, visitors and business owners cope with pandemic concerns and manage business openings. Successful grant proposals provided funds to purchase numerous safety products including hand sanitizer stations and face masks receptacles, which were strategically located throughout the town.

The importance of blending technology with town operations was emphasized by conducting our bi-monthly Select Board, Planning Board, and other meetings via Zoom Teleconference and live-streamed via BRTV and Facebook. The Broadband Committee completed a successful audit of existing town-wide broadband coverage and is looking towards establishing a 100% coverage rate, and other high-speed internet capabilities.

In late September, the Board accepted the resignation of Selectman Ken F Fitch, who relocated to the greater Portland area. We appreciate the efforts and passion Ken brought to the Board and wish him well as he embarks in a new direction.

While many of our annual events during the past year were cancelled, there remains strong optimism towards the future and a commitment to remaining a safe, friendly, and sustainable town. Our pledge is to remain resilient, while showing imagination and resourcefulness as we continue to lead the town. Once again, our Board expresses its gratitude and thanks at being entrusted to serve our community.

Ven C-Eiten

Respectfully submitted,

Your Board of Selectmen

Mileal S. Pombo Denne Guffer Wards July

Town Manager

2020 was an extraordinary year unlike any other with challenging times for our government operations, our community, families and businesses, and the entire nation as a whole as we were faced with a worldwide pandemic. With modifications made to our operations, our town government was very busy throughout the year. We continued our mission of remaining responsive to the entire community, delivering exemplary, reliable municipal service. The annual town meeting originally set for May 1st and 2nd was postponed until June. During that time, plans were developed with great caution and consideration for the process following Maine CDC guidelines. Our town clerk, staff, and election workers worked hard to ensure that ballots could be cast safely at all elections. Thank you all! Grant monies were obtained to purchase many safety items to assist the town with elections, including installing a secured outdoor absentee ballot drop box available 24/7 for voter convenience. Boothbay Harbor also received approximately \$89,000 in two rounds of Keep Maine Healthy grants to purchase various supplies and infrastructure equipment, assisting with local COVID-19 education and prevention plans.

The annual financial audit report was rendered showing that the town remains in good, sound fiscal shape. The town continues to operate with a balanced budget and a funding plan for infrastructure needs while rebuilding adequate reserves to ensure the town's long-term fiscal health.

We bid farewell to Larry Omland and Maureen Smith, long-standing employees, who retired this year. We welcomed Lauren Allen, who joined our administration staff and Diane Joyal was hired to replace Maureen Smith as the Administrative Assistant for the police department. David Cody joined us as the new Regional Emergency Management Director, replacing Clarence (Scott) Campbell and then Michael Ciccarelli, who both retired. We said our goodbyes to Select Board member Ken F-Fitch, who moved in October. We thank them all for their municipal service and wish them well in their future endeavors.

Chris Swanson, Planning Board Vice-Chair, and Geoff Smith, Code Enforcement Officer, along with Planning Board member Margaret Perritt and Barbara Rumsey, Boothbay Region Historical Society, worked tirelessly on a wonderful addition to our community, the Museum in the Streets project. This project was made possible largely in part due to a generous donation of funds from a private donor. This walking tour is a wonderful depiction of the town's past, rich history. It is approximately a one-hour walk which includes 24 informational signs around both sides of the harbor and three introductory signs with brochures at each end of the footbridge and the municipal parking lot.

The Coastal Maine Botanical Gardens, the Boothbay Harbor Region Chamber of Commerce, and Boothbay Lights organizers, along with countless volunteers and business owners, developed creative ways to adjust the holiday season and events this past year for all to enjoy. It was a great partnership that brought much-needed cheer to so many.

I want to commend our residents for being vigilant during such turbulent times. We as a community have remained strong, checked in on our fellow neighbors, and continue to be a town that I serve with such great pride. Thank you to all town employees, our boards and committee members, and the Select Board for your support, continuous dedication, and hard work.

Sincerely yours,

Julia E. Latter Town Manager



2019-2020 Town Officials

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

Julia E. Latter

Finance Officer, Deputy Tax Collector, Deputy Treasurer

Kathleen Pearce

Assistant Tax Collectors,
Assistant Treasurers

Michelle Farnham
Patricia Fallon
Lauren Allen

Town Clerk/Registrar of Voters

Michelle Farnham

Deputy Town Clerk

Patricia Fallon

Assistant Town Clerk

Lauren Allen

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

Geoff Smith

Chief of Police, Constable

Robert Hasch

Police Sergeant, Constable

Patrick Higgins

Police Officers

Lawrence Brown

Thomas Chryplewicz

Douglas Snyder

John P. Braley

Brent Barter

Reserve Police Officers

James Mayotte

Jared Mitkus

Nicholas Upham

Harbor Master

Jeffrey Lowell

Deputy Harbor Master

Vacant

Assistant Harbor Master

Frederick Farnham

Fire Chief, Fire Warden, Fire Inspector

Nicholas Upham

First Assistant Fire Chief, Deputy Fire Warden

Glenn Tilton

Second Assistant Fire Chief, Deputy Fire Warden

Nicholas Livingston

Fire Engineer/Deputy Fire Warden

Matthew Sledge

Animal Control Officer

Lincoln County Sherriff's Office

Regional Director of Emergency
Management Agency

David Cody



Town Officers, Boards, Committees

		Trustees of the Mei Library	MORIAL	BOARD OF APPEA	
				Merritt Blakeslee, Chair	2023
Kenneth F-Fitch	2022	Rita Arnold	2021	Richard F. Burt	2021
Denise Griffin	2023	Joan Chatterton	2023	Rosemary Bourette	2022
Michael Tomko, Chair	2022	Marion Coleman	2022	David Racicot	2021
Tricia Warren, V. Chair	2023	Peter Cook	2024	Lawrence Rebel	2021
Wendy Wolf	2021	Joe Gelarden	2021	James Farrin - Alt. 1	2021
wendy wen	2021	Jane B. Hahn	2022	Vacant – Alt. 2	2023
		Ann Kelley	2021	vacant 11tt. 2	2023
Assessor		Barbara Scorcia	2023		
Robert J. Duplisea, Jr.	2021	Gloria Taliana	2023	Port Committi	210
Robert J. Duprisea, Jr.	2021			FORI COMMITTI	£E.
		Jill Kaplan Tupper	2024	Englanish Familian	2022
C		Amy L. Wirtanen	2022	Frederick Farnham	2023
COMMITTEE MEMBERS				Clive Farrin, Chair	2022
Воотнвау-Воотнвау	HARBOR	_		Andrew Marvin	2022
CSD		PLANNING BOAR	RD	Michael McBride	2022
				James Powers	2021
Stephanie Hawke	2021	Thomas Churchill, Chair	2021	Vacant - Alt. 1	2022
Margaret Lembo-Splaine		William Hamblen	2023	Vacant - Alt. 2	2023
Ruth Macy	2023	John Hochstein	2022		
		Margaret Perritt	2022		
		Chris Swanson, V. Chair	2022	BOOTHBAY REGION F	REFUSE
TRUSTEE OF THE BOOT	ГНВАҮ-	Jon Dunsford- Alt. 1	2022	Disposal Distri	CT
BOOTHBAY HARBOR	CSD	Lee Corbin - Alt. 2	2023		
				Gary Farnham	2021
Ron Campbell	2022			Jay D. Warren	2022
Richard Hallinan	2023	BUDGET COMMIT	ГЕЕ	J	
Steve Lorrain	2021				
		Leslie Bird	2023	SHELLFISH CONSERV	ATION
		William Hamblen	2022	COMMITTEE	111011
TRUSTEES OF THE BOO	THRAY-	Michael McKay	2021	COMMITTEE	
BOOTHBAY HARBOR CE		Kenneth Rayle	2023	Sean Gray	2021
DISTRICT	METERI		2023	Douglas Perkins	2021
DISTRICT		Margaret Splaine, Chair		Vacant	2021
Isabelle Lewis	2021	Vacant	2022	vacant	2021
		Vacant	2023		
Jay D. Warren	2022			D D	
Ralph M. Welch	M. Welch 2023			BOOTHBAY REGIO WATER DISTRIC	
BOOTHBAY HARBOR	Sewer			Merritt R. Blakeslee	2022
DISTRICT				Nelle Tharpe, At Large	2021
D 117'	2022			David Tibbetts	2023
Deryl Kipp	2022				
Samuel Morris	2023				

2021

James Stormont

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 7:00 p.m.

Emergency Numbers

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

Non-Emergency Numbers

Police 207-633-2451 Ambulance 207-633-7711

Fire Chief 207-380-5635 Water District Office 207-633-4723 Sewer District Office 207-633-4663 Water Treatment Plant 207-633-6634 Public Works Department 207-633-2316 EMA Regional Director 978-815-0911

Boothbay Region Refuse District 207-633-5006

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

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

Visit the Town's website at www.boothbayharbor.org 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 2021-2022

Memorial Day	Monday	5/31/2021	Christmas Eve Close (Noon)	Thursday	12/23/2021
Windjammer Days Close (Noon)	Wednesday	6/30/2021	Christmas	Friday	12/24/2021
Independence Day	Monday	7/5/2021	New Year's Eve Close (Noon)	Thursday	12/30/2021
Labor Day	Monday	9/6/2021	New Year's Day	Friday	12/31/2021
Indigenous People's Day	Monday	10/11/2021	Martin Luther King, Jr. Day	Monday	1/17/2022
Veterans Day	Thursday	11/11/2021	President's Day	Monday	2/21/2022
Thanksgiving Holiday	Thursday	11/25/2021	Patriot's Day	Monday	4/18/2022
Thanksgiving Holiday	Friday	11/26/2021			

Town Clerk

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

VITAL RECORDS					
Births	5	2 Females 3 Males	Marriages	28	Oldest 76 and Youngest 22

NAME	<u>AGE</u>	DOD	NAME	<u>AGE</u>	<u>DOD</u>
Allen, Deborah Breed	74	1/17	Johnson, Carol R.	91	12/11
Barter, Nellie S.	91	7/5	Kazakos, Takis A.	83	2/3
Barter, Leila Mae	82	4/5	Levensaller, Paul Warren	90	10/14
Bedell, Janice C.	84	1/14	Lewis, Georgette A.	74	12/29
Blycher, Mary Ann	84	6/26	Maheu, Luc McSweeney	34	10/14
Bogaczyk Sr., Thomas Richa		5/17	McCall, Sandra	85	2/2
Bond, Edith G.	92	4/20	Muchowski, Joan C. Neely, Jean Patricia	81 92	11/18 9/11
Boothby, Geraldine M.	72	10/15	Neily III, Rupert	74	4/27
Bremer, Jack McClellan	91	8/14	Nickerson, Lorraine W.	98	8/17
Brown, Mary Lee	81	1/10	O'Byrne, Dolores DeHoyos	91	4/19
Burnham Jr., Louis E.	87	6/14	O'Connell, Maurice John	79	2/16
Chase, Tamara S.	56	2/17	Ossofsky, Eula W.	89	12/9
Clapp, David Dudley	81	7/27	Pinkham, Karen Colhoun	70	1/5
Cleland, Annie Alwilda	92	8/27	Ralph, Michelle A.	96	7/8
Cochrane, Ann W.	90	2/8	Rumminger, Thomas Edward		5/17
Cocking, Henry W.	78	9/18	Sanford, Jane	88	8/27
Coleman Jr., James O'reilly	80	11/13	Shorey, Helen R.	90	6/9
Creamer, Volene D.	69	7/22	Smith, Ethyle Corinne	90 91	3/14 3/10
Davison, Margaret Ranlet	96	2/24	Sprague, Elizabeth L. Stetson, Martha A.	95	8/19
Druce, John Dix	98	9/16	Strong, Roslyn E.	100	11/30
Eaton, Carla Wright	84	7/4	Tirell, Ralph L.	94	7/12
Goodwin, Dorothy D.	97	11/11	Townsend, Glenn A.	71	2/5
Gould, Corrine H.	88	12/29	Tupper III, Cyrus Rogers	64	4/14
Gray Jr., Merlin Harland	88	2/1	Turner, Jean Marie	97	7/21
Green, Edwin J.	71	4/2	Tyler, Wanda Jean	81	3/4
Gruener, Nicia Norris	75	11/11	Vinal, Willa C.	89	3/29
Harrington Jr., Edwin Fred	66	6/22	Wallace, Robert L.	92	7/7
Heaberlin, Irma B.	89	12/8			
Hoskeer, Patricia A.	85	6/6			
Hull, Mary Day	91	8/22			
Hurst, Nancy S.	86	5/27			
-					

Town Clerk (continued)

LICENSES ISSUED (7/1/19-6/30/20)			
Hunting and Fishing Licenses	129		
ATV Registrations	30		
Snowmobile Registrations	27		
Boat Registrations	381		
Duplicate Boat Registrations	6		
Dog Licenses	142		

RECREATIONAL SHELLFISH LICENSES (7/1/19-6/30/20)			
Resident	2		
Non-Resident	9		
Senior	5		

BUSINESS LICENSES (7/1/19-6/30/20)		
Special Amusement	14	
Victualers	71	

MEETINGS & ELECTIONS (7/1/19-6/30/20)				
Rocky Channels School System Budget	January 23rd			
Annual Town Meeting	June 19th - 20th			
Boothbay-Boothbay Harbor Community School District Budget	August 25th			
State Referendum Election & Special Town Meeting	November 5th			

Respectfully submitted,

Michelle Fainham

Michelle Farnham Town Clerk



Code Enforcement Officer

2021 Code Enforcement Report

Building permits issued – 91

Approximate cost of construction - \$4,338,500

Plumbing permits issued – 52

Septic system permits issued – 14

Code Enforcement Projects Approved

Interior Alterations - 20

Decks - 9

Porches - 7

Sheds - 9

Garages/barns -12

Demolition - 3

New dwelling units – 5

All others (marine work, structural repair, miscellaneous) – 26

Planning Board

Applications submitted – 9

Applications approved – 9

Board of Appeals

Applications submitted – 1 (Appeal of Code Enforcement decision)

Applications approved - 0

Respectfully submitted,

Geoff Smith

Code Enforcement Officer



TOWN OF BOOTHBAY HARBOR

Boothbay Region Historical Society

During 2020, our 53rd year, we enjoyed the support of both Boothbay and Boothbay Harbor voters. The funds voted by townspeople helped us to fulfill our purpose of preserving and increasing knowledge about our region's past.

We held regular year-round hours at the museum in Boothbay Harbor on Thursdays through Saturdays, 10:00 a.m. to 2:00 p.m. until mid-March, when we started offering time at the museum to researchers by appointment only due to Covid-19. Though fewer people were able to come to the museum this year, many still reached out to buy books and photos or in search of specific information about families, houses, businesses, vessels, and other historical matters. We sent out two newsletters and monthly e-updates. We were unable to hold our regular fundraisers and lectures.

We provided news items and articles on local history to the townspeople and others through the Boothbay Register. We are an active research facility, assisting people locally in their search for information on family, houses, vessels, and places. We also carry on correspondence with people all over the country and abroad who have an interest in Boothbay region history, and when asked we help the town offices with research.

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

Our holdings of artifacts, collections, and documents increased by two linear feet of documents, 8 books, approximately 75 photographs or images, and more than 25 artifacts. Among the donations were World War II ration books of Joe Dodge of the Dover Road; four military uniforms worn and donated by Harry Pinkham; and a color art print from 1917 Harper's Weekly of the landing currently at Pier 1 donated by Pat McKee.

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

Respectfully submitted,

Claire A. E. Rittershaus

Plaine A. E. Rittershaus

Office Manager

Board of Trustees: Judy Adamson, Charlie Bamberg, Jim Botti, Deborah Cotter, Judy Eastwood, Kay Evans, Sarah Giles, John Leonard, Susan Lloyd, Jan Reit, Laurie Simmons, Ann Sutter, Kathy Tibbetts, and Kay Wilder.

Boothbay Harbor Memorial Library

2020, what a doozy. Boothbay Harbor Memorial Library (BHML) had dozens of programs planned for the state bicentennial that we cancelled as COVID-19 took the stage. The library went to all remote services from March 16 to June 2. On March 17, the statewide library delivery system shut down, and did not resume until July 20. Throughout the year, staff participated in Maine State Library meetings about the creation of and updates to the Maine Library Commission approved COVID-19 Prevention Checklist for Public Libraries. We adapted to the REALM Project findings (RE-opening Archives, Libraries, and Museums), a study of library materials & COVID-19 conducted in part by the Institute of Museum and Library Services.

While closed, we continued to answer the phone and respond to patron emails, and to check in on our volunteers. We brought many of our non-digital native patrons online and guided folks through using the online catalog or even try e-books. We moved library card registration online and were able to welcome new residents to the area with library cards mailed directly to their home. Staff was on call to assist with unemployment applications. BHML collaborated with the Boothbay Region School Library to mail out BHML information and library cards to 301 elementary students and 178 high school students. In April, the BHML Poetry Now program inspired original poetry from the community, and poems were shared via email, USPS, and even one in the book drop.

BHML opened for curbside pickup on June 2. Through October 15, BHML staff coordinated 1,392 curbside pickups. We opened for limited in-person browsing from October 15 to November 24, returning to curbside service for the rest of year. All in all, with the system changes, openings and closings BHML lent out 13,101 books to the community. We also printed hundreds of documents for people from leases and deeds to resumés and recipes. We offered dozens of online programs including weekly story time, financial lectures, a historical performance, and author talks.

We had staff changes in 2020 as well. In July, Desiree Scoria resigned as Assistant Director, and Harolyn Hylton moved from Public Services/Children's Librarian into the Assistant Director position. In October we on-boarded Bethany Schmidt as the Community Technology Coordinator.

In December, BHML collaborated with the Chamber of Commerce and Boothbay Lights to pivot the annual Santa Lap-Sit to an online virtual story time featuring Mr.& Mrs. Claus. In lieu of parading through the library to receive a library gift, BHML collaborated with Food for Thought and Lighthouse Learning to distribute over 100 books to kids of all ages during the Christmas season.

Respectfully Submitted,

Jama M. Green

Joanna M. Breen Executive Director Boothbay Harbor Memorial Library

Life As We Know It

The days now blend together

As we wait to be set free

When the sun rises we awake

We do our daily chores and be with our family

The sun starts to fall and the moon begins to glow

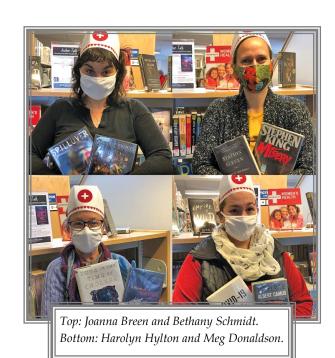
The tv blares with the sound of our favorite show

We wake again the next day to repeat the mindless routine

The days seem the same now

As we wait to be set free

Poem by high school student and Boothbay Harbor Resident Sydney Blake submitted to BHML's POETRY NOW project.



TOWN OF BOOTHBAY HARBOR

Boothbay Harbor Region Chamber of Commerce

Board of Directors: President Doug Goldhirsch, Vice President Jason Denby, Secretary Roger Ferrell, Treasurer Alyssa Allen, Joanna Breen, Bob Drury, Nick Ullo, Evelyn Andrews, Charles Bamberg, Corinne Cahill, Julie Roberts and James Shive.

Lisa Walby is serving as Executive Director, Cindy Mastrella as Member and Visitor Support, Jennifer Fields as Bookkeeper, and Lori Reynolds as marketing, publicity and event support on a limited consulting basis.

2020 was a year of drastic change for all. Prior to the start of the pandemic, the BHRCC Board of Directors were in the midst of an organizational restructure, missioned to better serve our community. When the pandemic hit, the need to pivot was evident, and the focus quickly redirected to supporting a community in crisis. The Board of Directors assumed hands on roles to support limited staff under trying circumstances. Jason Denby stepped up as (volunteer) interim Executive Director, and Lori Reynolds assisted on a consulting basis. Support staff was added in various capacities as the summer season arrived, to include Ilene Vactor, Jennifer Fields, Darcy Knoff, Cindy Mastrella, and Lisa Walby who was promoted to Executive Director in December.

The chamber partnered with the Town of Boothbay Harbor to implement a COVID Business Resource Center for local businesses, to assist with ever-changing government mandates, regulations and public safety standards. A landing page was developed on the chamber website as a resource for communication and updates. In addition, the chamber staff and BOD worked closely with local businesses to develop and publish open and closed information as it continued to change.

The pandemic presented unchartered territory, and the chamber explored new avenues to promote local businesses, while prioritizing safety for residents and visitors. Against all odds, the 2020 Region Guide was designed, printed and distributed statewide and across New England, with an electronic version available online. New opportunities were implemented to enhance communications {Weekly Member News}, encourage local business support {Member E-Gift Card}, and expand regional promotions {Boothbay Beat Blog, VISIT Boothbay monthly newsletter}. The chamber partnered with the Boothbay Lights Committee to transition event administration to chamber staff beginning in 2021.

In addition, the chamber worked with Reach Maine to develop a new and improved website {to be launched in spring 2021}. We worked with Filmmaker Bob Krist to develop a regional video, and partnered with photographers Robert Mitchell, Michael Leonard, Bob Crink, Bob Krist and John Putrino, to greatly expand our regional photo library. The chamber was gifted a trolley by Paul Coulombe, which will operate a daily schedule during the summer season, offering free public transportation around town.

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

Growth is never by mere chance; it is the result of forces working together!

Respectfully submitted,

Lisa Walby
Executive Director

Boothbay Region Refuse Disposal District

2020 brought several challenges to the Refuse District. The recycling market crashed, causing very little revenue from our recycled products. What was once a financial strength now is a burden to our budget. We continue to operate the same way, recycling everything possible, with hope that the market will return. It has shown signs of bouncing. back; time will tell.

We are in the process of replacing our wood grinder, which is 15 years old. This year's budget reflects an added payment for that purchase. Total cost is \$1 million. We process close to 10,000 tons of wood per year. The cost of a grinder is much cheaper than hiring someone to do it for us.

As always, thank you for your continued support and feel free to stop by the office anytime with any questions. You can follow us on Facebook for updates and announcements.

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

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

Respectfully submitted,

Sto Lux

Steve Lewis **Operations Supervisor**



Board of Directors: Rob Hopkins, Treasurer, Southport Kurt Crosby, Clerk, Edgecomb Jody Lewis, Boothbay Charles Cunningham, V. Chairman, Boothbay Gary Farnham, Chairman, Boothbay Harbor J.D. Warren, Boothbay Harbor

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

Steven Lewis, Attendant David Manson, Attendant Rob Latter, Driver David Brewer, Driver Jill Wood, Bookkeeper

Boothbay Region Ambulance Service

We're pleased to present our annual report of operations for fiscal year 2020. When we began our year in July 2019 our world and service looked a lot different- our plan for the coming year focused on recruiting additional per diem paramedic staff, hiring a medical director and bringing several innovative projects to fruition. As we followed the alarming news of a localized illness in Wuhan Province, China we realized how small our world could become and started preparing for the possibility of an unknown virus reaching the Boothbay Region.

As we did with the H1N1 & Ebola virus threat, plans were made to respond to patients who may require specialized isolation transport. Although our remote location affords us some protection, the tourist nature of our community which draws world travelers and seasonal workers from abroad emphasizes how directly impacted we could be.

Countless hours were spent gleaning what information we could find and sourcing equipment. Fortunately, we learned from our experience supply chains could easily get disrupted. As recently as two years ago, when a hurricane destroyed a Puerto Rican factory, injectable saline was scarce. Taking this, and similar, shortage history into account, we began January 2020 anticipating our equipment and supply needs. As reports came in from around the US, we quickly found vendors who hadn't yet become inundated with orders. We made sound decisions to anticipate and prepare for maintaining a stockpile while planning a three-tiered contingency. We also took the lead and wrote response plans which became the model in our area for how to respond to a COVID-19 scene.

The virus affected us in more ways than we could imagine- not only did we have to prepare for local responses but as the virus arrived, we were notified the local urgent care would suspend operations for the foreseeable future. Taking this unexpected development in stride, B.R.A.S. made simultaneous contingency plans for three likely scenarios.

As the remainder of FY20 played out we experienced an interesting trend emerging. Hospitals first cancelled elective procedures to reserve bed capacity for COVID. We then discovered call volume in general slowed. The public did not want to enter a hospital unless absolutely necessary. Acuity increased and volume decreased. This phenomenon occurred throughout the country. A secondary effect felt was discharge transfers declined. As hospitals suspended surgery the need to transport patients to rehab post-surgery did not happen.

When the country emerged from lockdown call volume did not spontaneously return. We experience momentary waves of volume followed by pauses. While it does seem our resources are underutilized, the opposite is true. Its frequently necessary for two crews to respond. This to prepare for the isolation precautions necessary and to effectively treat the increase in critical patients.

As we enter a new phase of the pandemic, our focus is on employee safety, obtaining adequate resources for personal protective equipment, delivering safe and timely patient care and monitoring crews for symptoms of the virus. Our selection as a vaccination center for group 1A responders has provided us with the opportunity to do what we can to create a healthier public safety community throughout the mid-coast area.

With grateful appreciation of your support,

Robert J. Ham, President Board of Directors

Lf J Hm

Sewer District

I am pleased to offer this report on behalf of the Boothbay Harbor Sewer District. As always, let me begin by saying thank you to the citizens of the Boothbay Region, who have generously given of their resources to ensure that your District remains among the finest in Maine. The District certainly benefits from a strong user base, but beyond that, we benefit from strong citizenry. From dedicated employees who live in the region, to cooperative municipal departments, and most helpful contractors; our customers and visitors are provided opportunities to live in and enjoy one of Maine's most scenic regions, and we thank you for your continued commitment to the District.

It is probably not too much of a stretch to say that the last year has been one of the more challenging years in the District's history. The COVID-19 pandemic has wreaked havoc on everything from meeting schedules to financial planning and completing day-to-day operations and so many other things that our customers depend on. Despite that, the District has risen to every challenge and met them head on by using the power of the team to make decisions and stay on course with solid, dependable decision making and operation. The Board of Trustees took everything into account, including the health and welfare of employees and customers alike and to make appropriate decisions even though there would be financial impacts for the District in order to ease the financial burden on customers.

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 sixth year of its capital improvement plan. The planned improvements will include planning/funding for the replacement of the Atlantic Avenue Pump Station, manhole rehabilitation, a major disinfection technology trial, and one more pump station upgrade. This year's major improvements to your system and other accomplishments included the following:

- * Installation of an odor scrubber for the Centrifuge area (Phase 1 of 3),
- * The purchase of an odor scrubber for the garage bay (Phase 2 of 3),
- * Completion of the replacement and extension of the Route 96 Sewer Line,
- * In conjunction with St. Andrews Village, the upgrade of the Emery Lane Station,
- * Installation of new influent pumps, upgrade of 5 pump station control panels and telemetry,
- * Complete rebuild of both Sequencing Batch Reactors,
- * The procurement of funding for the relining of the remainder of the asbestos cement sewer lines and services on Townsend Avenue, Oak Street, Howard Street, and Western Avenue.

The District Trustees continue to lead the District through their strong work ethic, strong leadership style, and fiscal responsibility. Because of this leadership, the financial position of the District is strong. For the first time since 1992, District was able to reduce sewer use fees for 2021. Credit is given to the careful management of spending along with frugal fiscal planning.

I would like to take a moment to express my appreciation and thanks to the entire District Staff for their friendliness and professionalism as they perform their work. These folks work very hard on your behalf, and their efforts do not go unnoticed. What a great Team! And finally, I sincerely thank you, the citizens of the District, for the confidence you have placed in all of us as your Boothbay Harbor District. It is an obligation that each one of us takes very seriously.

Respectfully submitted,

Chris Higgins

Chris Higgins Superintendent



Public Works

Winter took somewhat of a break in January of 2020 only giving us small storms and icing events. Most of the storms began as snow, putting down two to four inches of snow before changing over to rain, melting most of it away and changing what was left to ice.

In between the storms the public works crew worked on cleaning up the Pat's Pond property. The property had begun to over grow, and there was a great deal of dead and fallen trees and debris making it a hazard for people walking on the trails around the pond.

The month of March brought our region into the COVID pandemic. During this time of uncertainty, public works began assisting the town in taking proactive measures by placing signage, putting up mask dispensers, installing hand sanitizing stations, and adding several more trash cans throughout area so the public could have awareness, information, and safety measures in place while moving throughout the town.

In the summer months the rain that fell brought severe downpours resulting in run-off and debris on several roads in the Sprucewold area. The department worked on diverting the water by ditching and placing culverts where needed to redirect water flow, preventing future washouts on the roads. Culverts were replaced in Bayville and on Atlantic Avenue as well. Walking paths at Barrett's Park were resurfaced with gravel and wood chips were added to an area heading out to the point to slow the erosion. Stone was added along the sea wall to replace what was washed out due to heavy rains and the tides.

Completed paving projects this year included the resurfacing of Kenny Field Drive and Sunset Road. We also widened and resurfaced the sidewalk on a section of Atlantic Avenue, making it safer for pedestrians when walking in the area.

The public works department and I would like to thank the community, Town Manager, and Select Board for their continuous support.

Respectfully submitted,

Nick Upham Foreman



Police Department

Full time Officers:

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

Reserve Officers:

Patrolman Jared Mitkus Patrolman Nicholas Upham

A year like no other...BHPD spent 2020 finding ways to help our small community during these trying times. The pandemic that ravaged our country had profound effects on daily life and police work. Our time was spent working with many social service agencies and organizations to be sure the health and safety of our most vulnerable were met. Whether it was delivering meals, doing welfare checks, or just assisting with small errands, officers and staff kept busy helping with tasks both large and small.

'Regular' police work also continued, though adjustments were made due to changing conditions. Traffic stops and subsequent violations decreased dramatically. This was due to a combination of less travel by people, and orders put in place by legislative bodies and courts to curb requirements for owners and operators of motor vehicles.

Our approach to arrests and prosecution of certain low-level misdemeanors was viewed through a different lens due to jail and court requirements put in place to reduce the numbers in these institutions. The officers did their best to be creative in holding people accountable while at the same time avoiding unnecessary tie-ups of the judicial system.

Internally 2020 marked the addition of Diane Joyal as Administrative Assistant after the retirement of Maureen Smith after 19 years of service.

My thanks to our Town Manager, the Select Board, and the people of this great community for their support.

Respectfully submitted,

Robert Hasch Police Chief













Police Department (cont.)

Police responded to and initiated a total of 4083 calls in 2020. (Due to space constraints this is only a partial list of calls)

- 330 Motor vehicle stops
- 140 Burglary alarms plus 3 holdup alarms
- 84 Community policing calls
- 79 Motor Vehicle crash reports plus 2 abandoned motor vehicles and 20 disabled motor vehicles
- 15 OUI arrests
- 53 Theft / Forgery / Fraud investigations, 3 Burglary investigations
- 3 Stolen vehicle complaints
- 87 Calls of suspicious activity
- 10 Criminal Mischief complaints
- 12 Complaints of trespassing and 6 calls reporting unwanted subjects
- 4 Sex Offense investigations,
- 2 child abuse investigations
- 12 Calls involving Juvenile investigations
- 7 Calls involving Assaults (does not include Domestic Assaults)
- 25 Domestic disturbance calls with 8 arrests
- 22 Calls involving a person having mental distress,
- 11 suicidal subjects
- 5 missing persons
- 136 Calls involving police information
- 30 Parking problems and parking enforcement
- 20 Assists to other agencies
- 1231 Property Checks
- 4 Violations of Bail and Protective Orders
- 8 Cases of Threatening
- 5 Calls reporting fighting
- 21 Calls reporting harassment
- 239 Calls for Traffic Control
- 5 Warrant arrests
- 169 Welfare Checks
- 206 Citizen Assists
- 69 Animal Complaints
- 73 Calls for found or lost property
- 51 Inmate compliance checks
- 5 Death investigations
- 143 Community policing calls
- 34 Loud Noise Complaints
- 33 Erratic Operation Complaints
- 134 Transports and Escorts
- 14 Pedestrian Checks
- 8 Attempts to locate individuals
- 8 Liquor Law violations
- 38 Traffic Hazards
- 35 Special Details
- 3 cases of littering
- 58 fire alarms and 24 other fire calls
- 224 Medical emergencies, and 13 medical alarms

Boothbay Region Water District

As with everyone else, 2020 turned into a frustrating year for the Boothbay Region Water District (i.e., the district), the COVID-19 pandemic frustrated the normal operations of the water district to a great extent. That said the year was as productive as it possibly could be under the circumstances. What was important was that the entire staff weathered the year safely and remained intact.

During 2020 the district managed to meet the minimum state and federal requirements of operation with ease and still put up an impressive tally of capital maintenance despite the pandemic.

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

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

Respectfully submitted,

Jonathan E. Ziegra Manager

Administration Jon Ziegra, Manager Marcia Wilson, Admin Manager Mike Hills, Customer Service Rep

Natural Resources Sue Mello, Natural Resource Program Manager

Treatment John Orne, Chief Treatment Plant Operator Weston Alley, Treatment Plant Operator Distribution
Dale Harmon, Distribution Manager
Trevor Morin, Assistant Distribution Foreman
Shawn Simmons, Utility Technician
Taylor Timberlake, Utility Technician
Aaron Durgan, Utility Technician
Troy Gauthier, Utility Technician



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

Boothbay Harbor Fire Department

2020 started out with the Fire Department receiving our new fire truck which was ordered from Greenwood Emergency Vehicles out of Brunswick. The new truck replaced the departments rescue truck, which had become unreliable. The new Engine 3 is a multi-function truck. It carries all the departments rescue equipment, forestry equipment and is a class A pumper with several preconnected hose lines and the ability to flow up to 1500 gallons a minute of water on a fire scene. Most of our winter training was done with this truck, allowing members to get familiar with its many uses.

When COVID arrived in March, training and gatherings had to be brought to a minimum to ensure the department could remain healthy and continue to respond to calls. Several events had to be cancelled including the annual pancake breakfast, and the firefighter's convention, which was being hosted this year in Waldoboro.

I would like to congratulate Jesse Peters on his completion of the Firefighter 1 & 2 course. This is a 280-hour course, which is very time consuming, and was made more difficult due to COVID. Jesse completed the course in October. A job well done.

In the fall months and through most of the early winter several storms blew through the region, taking down trees and leaving people without power. I would like to remind everyone when you see cones or barricades out across the road, it is for your protection. We do not have the means to check whether these lines are inactive or alive. They may look inactive, but depending where the cutouts are and whether or not someone could be back-feeding them from a generator, they could just be lying there waiting to find a ground. There are no second chances if they are energized, so please stay away from them until the utility companies make the area safe. We do keep in contact with the utility companies, and when they advise the area is safe, we will get the roads reopened.

For anyone that might not have an emergency plan in the event of a natural disaster and would like to come up with one please contact the fire department. We will sit down with you and help you develop and write-out several different options as to what to do and where to go in the event you are without power or heat for a period of time. This is an older community and we want to make sure our community members are safe and prepared in the event of a natural disaster.

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

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

The Fire Department would like to thank the community, Town Manager, and Select Board for their continuous support.

Respectfully submitted,

Nicholas Upham Fire Chief



Boothbay-Boothbay Harbor Cemetery District

January 1, 2020 – Cash on hand Received:		\$19,973.31
Interest & Dividends	\$9,282.58	
Sale of Lots	\$7,800.00	
Town of Boothbay Harbor Appropriation	\$16,000.00	
Town of Boothbay Appropriation	\$19,000.00	
E.S. Dunton Trust	\$4,952.18	
Miscellaneous Interest	\$82.98	
Transfer from Lot Sales	\$10,000.00	
Transfer from Gamage Trust	\$1,000.00	
Gift from Mildred McEvoy Foundation	\$7,000.00	
Transfer from Capital Improvements	<u>\$13,000.00</u>	
	\$88,117.74	
Total Received		<u>\$88,117.74</u>
		\$108,091.05
Paid:		
Contracted Services – Mowing	\$30,750.06	
Maintenance	\$7,922.50	
Supplies	\$179.14	
Purchased two cemetery lots	\$400.00	
Insurance	\$1,582.00	
Evergreen Cemetery Expansion	\$31,100.00	
Total Evenances	\$71,933.70	¢71 022 70
Total Expenses		\$71,933.70
To Reserve Accounts:		
Lot Sales	\$7,800.00	
Gift Mildred McEvoy Foundation	\$7,000.00	
Miscellaneous Interest	\$82.98	
E.S. Dunton Reserve	\$4,952.18	
Total Reserve	\$19,835.16	\$19,835.16
Cash on Hand December 31, 2020		
Checking Account		\$16,322.19
		\$108,091.05
Special Accounts:		
Global Atlantic	\$367,089.85	
E.S. Dunton Reserve	\$19,680.60	
Lot Sales	\$18,576.77	
Gamage Trust	\$21,495.26	
Raymond James	\$82,280.50	
Capital Improvements	\$8,096.36	
	\$517,219.34	
Respectfully Submitted,		
Isabelle Lewis, Secretary		

Harbor Master

The summer of 2020 was an interesting season amid the pandemic and learning as we went. Despite the restrictions and early delays, we had a busy and successful boating season.

Our guests and all of our residents of the Harbor were respectful and considerate of others. Everybody supported our local businesses and the business leaders reached out with "Welcome Bags" for visitors. The town dock and the local marinas saw a lot of traffic. People were courteous and conscious of COVID restrictions, making my job more enjoyable.

The pump-out program was extensively utilized by our guests and resident boaters. This is an essential service and I am proud of the cleanliness of our harbor.

Safety on the harbor is my number one priority. Observance of the no wake/no speed zones provide a safe and organized environment for everybody to enjoy. The Yacht Club Youth Sailing Program, as well as kayaks, use the harbor daily. Everyone's observance of the speed zones is appreciated.

Before launching your vessels each spring, please remember to update your registrations and register any new vessels. Inspect all your safety equipment for expiration and condition. Take advantage of the complimentary US Coast Guard auxiliary safety inspections.

I look forward to the 2021 season on the waters of Boothbay Harbor. Besides enforcement of our local boating laws and the all-important pump out program, the Harbormaster is on the water to assist boaters in any way possible.

I look forward to seeing you all on the water this season.

Respectfully submitted,

Jeffrey Lowell Harbor Master



Emergency Management Agency

I would like to take this opportunity to introduce myself. My name is Dave Cody, and in my past life I was the Fire Chief and Emergency Manager for the City of Salem, Massachusetts. Though I had retired from this position after thirty-five years of service, when the posting for the Boothbay job appeared, I was eager to apply.

For me, this year was a year to meet new people and refresh some older documents, the largest of them being the Regional Comprehensive Emergency Plan. This is now a single document that covers Boothbay, Boothbay Harbor, and Southport Island. It is laid out in the format that FEMA recognizes and will remain in effect for many years with just some yearly updates. This is a necessary document for comprehensive leadership during and recovering from local planned events to presidential disaster declarations.

We are working with Lincoln County Emergency Management (LCEM) and the National Oceanic and Atmospheric Agency (NOAA) to install tide gauges in the harbor. We will begin to put together data that will define three action stages to help predict flood potential during severe events. Presently, there are no tide gauges along the mid-coast, therefore, no historical data is available.

It is also time to update the Lincoln County Hazard Mitigation Plan (LCHMP). Working with Lincoln County Regional Planning Commission we will look at areas that can benefit from grant funds. These funds will mitigate problem areas, saving time and money while protecting lives and property from winter storms, summer storms, wildland fires and natural disasters.

It has been an enjoyable first year, and I hope to continue to develop the BREM office for many years to come.

Stay safe.

Respectfully submitted,

David W. Cody

dcody@boothbayharbor.org



TOWN OF BOOTHBAY HARBOR

WILLIAM H. BREWER

Certified Public Accountant 858 Washington Street P.O. Box 306 Bath, Maine 04530 ------(207) 443-9759

INDEPENDENT AUDITORS' REPORT

Board of Selectmen Town of Boothbay Harbor Boothbay Harbor, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Boothbay Harbor, as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

2020 ANNUAL REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Town of Boothbay Harbor as of June 30, 2020 and 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Bath, Maine

November 12, 2020

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR, MAINE Management's Discussion and Analysis June 30, 2020

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, 2020.

FINANCIAL AND DISCUSSION HIGHLIGHTS

- The Town's net position increased by \$90,674.26 (Exhibit B).
- ➤ General fund actual revenues exceeded expenditures by \$107,552.80 (Exhibit F).
- ➤ In business-type activities (i.e. Fish Pier Enterprise Fund), revenues increased by 1.10% from the previous year from \$49,902.65 to \$50,449.60. Operating expenses, which includes depreciation, increased by \$1,811.30 resulting in an operational gain of \$10,106.07 for the Fish Pier Enterprise Fund.
- Sovernmental revenues increased by \$221,116.14 from the previous year due to an increase in general government collections.
- Mil rate of 11.95 per thousand is a 0.35 per thousand increase from last year. Assessed value of \$611,855,620.00 was listed as of April 1, 2019.

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.

2020 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR, MAINE Management's Discussion and Analysis, Continued June 30, 2020

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

	2020	2019
Assets:		
Current and Non-Current Assets	\$ 2,818,044.00	\$ 2,581,305.68
Capital Assets - Net of Accumulated Depreciation	4,769,887.46	4,887,541.63
Deferred Outflows of Resources	58,191.23	53,441.44
Total Assets	\$ 7,646,122.69	\$ 7,522,288.75
Liabilities:		
Current Liabilities	\$ 421,034.17	\$ 316,551.02
Noncurrent Liabilities	540,985.13	579,863.60
Total Liabilities	\$ 962,019.30	\$ 896,414.62
Deferred Inflows of Resources	\$ 40,293.00	\$ 72,738.00
Net Position:		
Net Invested in Capital Assets	\$ 4,327,544.14	\$ 4,391,029.53
Restricted for:		
Capital Purposes	325,578.39	118,905.18
Other Purposes	185,876.31	67,836.71
Unrestricted	1,844,378.64	1,975,364.71
Total Net Position	\$ 6,643,810.39	\$ 6,553,136.13
Total Liabilities and Net Position	\$ 7,646,122.69	\$ 7,522,288.75

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR, MAINE Management's Discussion and Analysis, Continued June 30, 2020

The Condensed Statements of Revenues, Expenses, and Changes in Net Position are provided below as a summary for the fiscal years ended December 31, 2020 and 2019.

Condensed Statements of Activities

	2020	2019	
Program Revenues:	 		
Charges for Services	\$ 414,344.81	\$ 426,229.50	6
Operating Grants and Contributions	19,857.20	37,830.34	4
Total Program Revenues	\$ 434,202.01	\$ 464,059.90	0
General Revenues:			
Property Taxes	7,311,674.91	7,066,259.78	8
Homestead and BETE Reimbursement	51,741.00	50,075.00	
Excise Taxes	424,634.50	448,746.54	
Intergovernmental	77,881.00	41,900.00	0
Loss on Disposal of Assets		(35,113.0	0)
Interest and Investment Earnings	 40,032.09	44,181.43	5
Total Revenues	\$ 8,340,165.51	\$ 8,080,109.6	7
Expenses:			
Business-Type Activities	\$ 40,343.53	\$ 38,532.23	3
General Government	906,478.78	776,812.04	4
Health, Welfare, and Recreation	922,121.08	835,278.48	8
Public Works	594,432.54	524,965.6	1
Community School District	2,803,202.12	2,799,775.4	7
Special Assessments	1,176,631.60	1,174,896.02	2
Public Safety	1,766,478.55	1,522,865.62	2
Interest Expense	14,391.60	15,991.90	6
Capital Budget	25,411.45	134,893.38	8
Total Expenses	\$ 8,249,491.25	\$ 7,824,010.8	1
Change in Net Position	\$ 90,674.26	\$ 256,098.80	6
Net Position, July 1	6,553,136.13	6,297,037.2	7
Net Position, June 30	\$ 6,643,810.39	\$ 6,553,136.13	

The Town's total net position (or difference between total assets and liabilities of all governmental activities) for the period ending June 30, 2020 was \$5,635,493.08. In contrast, the total net position for the prior period was \$5,554,924.89. The difference between the two periods is \$80,568.19. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2020 was \$1,008,317.31, while the beginning assets for the same period were \$998,211.24, an increase of \$10,106.07. In both cases, the Town's equity position (or net worth) has changed moderately from the previous year. Management will monitor for any variance in accounting to ensure continued compliance and stewardship responsibility.

The Town's total position, which includes anything that the Town owns of value, is \$6,643,810.39 compared to \$6,553,136.13 in 2019. 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 \$962,019.30, of which \$421,034.17 of the long-term liabilities is due within one year (Exhibits A and B).

2020 ANNUAL REPORT

TOWN OF BOOTHBAY HARBOR, MAINE Management's Discussion and Analysis, Continued June 30, 2020

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.

<u>Governmental funds</u>: 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.

<u>Proprietary funds</u>: 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 2020, governmental revenues increased by \$221,116.14 from the previous year. Governmental expenditures decreased \$384,598.06 for the same period. Revenues exceeded expenditures by \$107,552.80. The fund balance of the governmental funds is \$2,290,071.52 (\$1,954,637.08) for general fund, \$325,578.39 for capital projects, and \$9,856.05 for the shellfish account). The unassigned fund balance of the general fund of \$1,818,183.91 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 2020 was \$8,129,700.96 compared to \$8,110,705.89 last year. The total amount that our taxpayers financed for these activities through property taxes was \$7,301,937.27 in comparison to \$7,059,801.89 in 2019. The tax collection rate of 98.88% was an increase over last year's rate of 98.54%. The amount of uncollected taxes for the year ending 2020 was \$68,984.81 compared to the previous year of \$55,266.40. The Town established the dates and installments that taxes were due and payable. The rate of interest was set at 8.00%, the same as last year's rate.

TOWN OF BOOTHBAY HARBOR

TOWN OF BOOTHBAY HARBOR, MAINE Management's Discussion and Analysis, Continued June 30, 2020

Analysis of Fund Financial Statements (Cont'd)

Business-Type Activities

The Fish Pier revenues for the year ending 2020 were \$50,449.60 (Exhibit G), with operating expenses and depreciation of \$40,343.53 for an operational gain of \$10,106.07. In contrast, revenues for the previous year were \$49,902.65 with operating expenses and depreciation of \$38,532.23 for an operational gain of \$11,370.42. Net position at the beginning of the year was \$998,211.24. Net position at the end of the year was \$1,008,317.31.

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 2020, expenditures exceeded revenue by \$99,000.41 (Schedule A-1) and budgeted revenues exceeded actual revenues by \$20,766.64. 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, 2020

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, 2020, the Town had \$7,734,228.26 in governmental capital assets.

Capital Assets at Year End:

	2020	2019
Land	\$ 1,496,288.00	\$ 1,496,288.00
Buildings	1,956,460.00	1,956,460.00
Improvements	1,844,739.42	1,689,453.48
Vehicles	1,573,143.84	1,774,143.95
Equipment	863,597.00	847,641.00
Total Capital Assets	\$ 7,734,228.26	\$ 7,763,986.43
Less: Accumulated Depreciation	(3,866,494.00)	(3,811,940.00)
Capital Assets Net of Accumulated		
Depreciation	\$ 3,867,734.26	\$ 3,952,046.43

Debt

The Town's long-term liability for the year ended June 30, 2020 was \$357,767.28 in governmental activities and \$84,576.04 in business-type activities. Long-term debt in governmental activities consists of a Refinance Note (Note I). The total notes payable for both governmental and business-type activities were \$442,343.32 of which \$56,412.19 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 \$18.356 million state imposed limit.

Other obligations include \$93,899.97 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, 2020

CONCLUSION TO MD&A REPORT

In March of 2020 the town was impacted by the Coronavirus. We received multiple Keep Maine Healthy grants to retrofit the town properties and place signage throughout the community to promote social distancing and community safety.

Significant progress was made toward the reconstruction of the footbridge, including securing grants, and we are working on finalizing the repairs and revitalization. Capital improvements to our infrastructure were made through the resurfacing of multiple Town roadways. At the September 10, 2018 selectmen's meeting the Town approved the purchase of a new fire truck for \$405,000.00. We took delivery of the new pumper in December; we also completed the pickleball courts. The Town's annual financial audit was completed. The audit continues to show that the Town is in sound financial shape. Finally, through hard work of the budget committee, the board of selectmen, and the department heads, the annual budget was created through a careful evaluation of the Town's expenses and expected revenue, which will continue to allow the Town to continue to work on current and future anticipated projects.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

TOWN OF BOOTHBAY HARBOR STATEMENTS OF NET POSITION JUNE 30, 2020 AND 2019

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2020 TOTALS	2019 TOTALS					
ASSETS AND DEFERRED OUTFLOWS									
CURRENT ASSETS: Cash (Note B) Prepaid Expenses Accounts Receivable Taxes Receivable (Schedule A-8)	\$ 2,176,658.26 21,819.58 27,195.38 7,060.55	\$ -	\$ 2,176,658.26 21,819.58 27,195.38 7,060.55	\$ 2,211,518.66 20,637.20 7,243.23					
Tax Liens (Schedule A-9) Due From Other Funds Investments (Note F) Total Current Assets	94,052.96 9,856.05 289,807.06 \$ 2,626,449.84	191,594.16 \$ 191,594.16	94,052.96 201,450.21 289,807.06 \$ 2,818,044.00	78,544.22 168,584.30 94,778.07 \$ 2,581,305.68					
PROPERTY, PLANT, AND EQUIPMENT (NOTE G): Land Buildings Improvements Vehicles Equipment	\$ 1,496,288.00 1,956,460.00 1,844,739.42 1,573,143.84 863,597.00	\$ 249,832.00 534,176.00 616,933.20	\$ 1,746,120.00 2,490,636.00 2,461,672.62 1,573,143.84 863,597.00	\$ 1,746,120.00 2,490,636.00 2,306,386.68 1,774,143.95 847,641.00					
Total Property, Plant, and Equipment Less: Accumulated Depreciation Net Property, Plant, and Equipment	\$ 7,734,228.26 (3,866,494.00) \$ 3,867,734.26	\$ 1,400,941.20 (498,788.00) \$ 902,153.20	\$ 9,135,169.46 (4,365,282.00) \$ 4,769,887.46	\$ 9,164,927.63 (4,277,386.00) \$ 4,887,541.63					
DEFERRED OUTFLOWS OF RESOURCES: Related to Pension	\$ 58,191.23	\$ -	\$ 58,191.23	\$ 53,441.44					
Total Assets and Deferred Outflows	\$ 6,552,375.33	\$ 1,093,747.36	\$ 7,646,122.69	\$ 7,522,288.75					
LIABILITIES, DEFERE	RED INFLOWS, AND	NET POSITION							
CURRENT LIABILITIES: Notes Payable (Note I) Accounts Payable - Trade Accrued Wages (Note J) Deferred Tax Revenue (Note O) Deferred Revenue Accrued Interest Due To Other Funds Total Current Liabilities	\$ 45,626.18 50,095.33 93,899.97 7,594.75 7,438.03 3,289.68 201,450.21 \$ 409,394.15	\$ 10,786.01 854.01 \$ 11,640.02	\$ 56,412.19 50,095.33 93,899.97 7,594.75 7,438.03 4,143.69 201,450.21 \$ 421,034.17	\$ 54,354.77 139.05 77,426.88 6,667.53 4,725.22 4,653.27 168,584.30 \$ 316,551.02					
LONG-TERM LIABILITIES: Pension Liability Notes Payable - Net of Current Portion (Note I) Total Long-Term Liabilities Total Liabilities	\$ 155,054.00 312,141.10 \$ 467,195.10 \$ 876,589.25	\$ - 73,790.03 \$ 73,790.03 \$ 85,430.05	\$ 155,054.00 385,931.13 \$ 540,985.13 \$ 962,019.30	\$ 137,706.00 442,157.60 \$ 579,863.60 \$ 896,414.62					
DEFERRED INFLOWS OF RESOURCES: Related to Pension	\$ 40,293.00	\$ -	\$ 40,293.00	\$ 72,738.00					
NET POSITION: Net Invested in Capital Assets Restricted for: Capital Projects	\$ 3,509,966.98 325,578.39	\$ 817,577.16	\$ 4,327,544.14 325,578.39	\$ 4,391,029.53 118,905.18					
Other Purposes Unrestricted Total Net Position	185,876.31 1,614,071.40 \$ 5,635,493.08	190,740.15 \$ 1,008,317.31	185,876.31 1,804,811.55 \$ 6,643,810.39	67,836.71 1,975,364.71 \$ 6,553,136.13					
Total Liabilities, Deferred Inflows, and Net Position	\$ 6,552,375.33	\$ 1,093,747.36	\$ 7,646,122.69	\$ 7,522,288.75					

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

		TOWN OF BOOT	IIDAI III	KBOK			
	2019 TOTALS	\$ (465,933.76) (800,886.15) (518,715.27) (2,799,775.47) (1,164,681.02) (1,470,444.32) (15,991.96) (134,893.38)	\$ (7,371,321.33) 11,370.42	7,0	50,075.00 448,746.54 41,900.00 (35,113.00) 44,181.45	\$ 7,616,049.77	\$ 6,553,136.13
F (EXPENSE) REVENUE AND CHANGE IN NET POSITION	2020 TOTALS	\$ (599,480.36) (868,681.20) (594,432.54) (2,803,202.12) (1,166,939.84) (1,752,856.20) (14,391.60) (25,411.45)	\$ (7,825,395.31)	7,3	51,741.00 424,634.50 77,881.00 40,032.09	\$ 7,905,963.50 \$ 90,674.26	\$ 6,643,810.39
NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION	BUSINESS-TYPE ACTIVITIES	. ≪	\$ - 10,106.07	· ·		\$ 10,106.07	\$ 1,008,317.31
	GOVERNMENTAL ACTIVITIES	\$ (599,480.36) (868,681.20) (594,432.54) (2,803,202.12) (1,166,939.84) (1,752,856.20) (14,391.60) (25,411.45)		\$ 7,311,674.91	51,741.00 424,634.50 77,881.00 40,032.09	\$ 7,905,963.50	\$ 5,635,493.08
ROGRAM REVENUES	OPERATING GRANTS AND CONTRIBUTIONS	\$ 19,857.20	\$ 19,857.20		Homestead and BETE Reimbursement Excise Taxes tergovernmental oss on Disposal of Assets terest and Investment Earnings	ies	
PROGRAM	CHARGES FOR SERVICES	\$ 287,141.22 53,439.88 9,691.76 13,622.35		# E	Homestead and BETE R Excise Taxes Intergovernmental Loss on Disposal of Assets Interest and Investment Ear	Total General Revenues Changes in Net Position	Net Position, June 30
	EXPENSES	\$ 906,478.78 922,121.08 594,432.54 2,803,202.12 1,176,478.55 14,391.60 25,411.45	\$ 8,209,147.72				
	FUNCTIONS/PROGRAMS	Primary Government: Governmental Activities: General Government Health, Welfare, and Recreation Public Works Community School District Special Assessments Public Safety Interest Expense Capital Budget	Total Governmental Activities Business-Type Activities: Fish Pier				

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, 2020 AND 2019

	 2020	 2019
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects	\$ 325,578.39	\$ 118,905.18
Other Purposes (Schedule A-4)	176,020.26	57,860.66
Unrestricted (Schedule A-3)	1,778,616.82	1,995,776.83
Special Revenue	9,856.05	9,976.05
Total Governmental Fund Balances	\$ 2,290,071.52	\$ 2,182,518.72
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	3,867,734.26	3,952,046.43
Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.	58,191.23	53,441.44
	,	,
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(357,767.28)	(401,579.20)
Compensated absences are accrued when earned, not when paid and are reported in the funds.	(93,899.97)	(77,426.88)
Accrued interest expense for notes payable are not reported in the funds.	(3,289.68)	(3,694.23)
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(155,054.00)	(137,706.00)
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.	69,800.00	60,062.61
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(40,293.00)	(72,738.00)
Net Position of Governmental Activities (Exhibit A)	\$ 5,635,493.08	\$ 5,554,924.89

Exhibit D

TOWN OF BOOTHBAY HARBOR RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	 2020	 2019
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 107,552.80	\$ (498,161.40)
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).	(84,312.44)	635,316.00
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	43,811.92	42,226.31
Net book value of disposal of assets reduces the proceeds in the Statement of Activities.		(35,113.00)
The change in accrual for compensated absences is not recorded in the governmental fund statements.	(16,473.09)	(12,217.65)
The change in accrual for interest is not recorded in the governmental fund statements.	404.55	389.80
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	19,847.06	105,830.49
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.	9,737.39	6,457.89
Changes in Net Position of Governmental Activities	\$ 80,568.19	\$ 244,728.44

TOWN OF BOOTHBAY HARBOR BALANCE SHEETS - GOVERNMENTAL FUNDS JUNE 30, 2020 AND 2019

		GOVERN	NME	ENTAL FUND	TYP	ES				
A GODTTO		GENERAL		CAPITAL PROJECTS	Rl	PECIAL EVENUE IELLFISH		2020 TOTALS		2019 TOTALS
ASSETS:	¢.	2 140 996 02	¢.	25 771 22	\$		¢.	2 176 659 26	¢.	2 211 519 66
Cash (Note B) Taxes Receivable (Schedule A-8)	\$	2,140,886.93 7,060.55	\$	35,771.33	Э	-	Ф	2,176,658.26 7,060.55	Ф	2,211,518.66 7,243.23
Tax Liens (Schedule A-9)		94,052.96						94,052.96		78,544.22
Accounts Receivable		27,195.38						27,195.38		20,637.20
Investments		27,173.30		289,807.06				289,807.06		94,778.07
Due From Other Funds				209,007.00		9,856.05		9,856.05		9,976.05
Prepaid Expenses		21,819.58				7,050.05		21,819.58		7,770.00
r		,						,		
Total Assets	\$	2,291,015.40	\$	325,578.39	\$	9,856.05	\$	2,626,449.84	\$	2,422,697.43
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE: Liabilities:										
Accounts Payable	\$	50,095.33	\$	_	\$	-	\$	50,095.33	\$	139.05
Due To Other Funds		201,450.21						201,450.21		168,584.30
Total Liabilities		251,545.54	\$		\$		-\$	251,545.54		168,723.35
		- 4					_	- 4	_	,
Deferred Inflows:										
Deferred Tax Revenue (Note D)	\$	77,394.75	\$	-	\$	-	\$	77,394.75	\$	66,730.14
Deferred Revenue		7,438.03						7,438.03		4,725.22
Total Deferred Inflows	\$	84,832.78	\$		\$		\$	84,832.78	\$	71,455.36
Fund Balance:										
Committed for Capital Projects	\$	-	\$	325,578.39	\$	-	\$	325,578.39	\$	118,905.18
Assigned for Other Purposes		176,020.26						176,020.26		57,860.66
Unassigned		1,778,616.82				9,856.05		1,788,472.87		2,005,752.88
Total Fund Balance	\$	1,954,637.08	\$	325,578.39	\$	9,856.05	\$	2,290,071.52	\$	2,182,518.72
Total Liabilities, Deferred										
Inflows, and Fund Balance	\$	2,291,015.40	\$	325,578.39	\$	9,856.05	\$	2,626,449.84	\$	2,422,697.43

Exhibit F

TOWN OF BOOTHBAY HARBOR STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

GOVERNMENTAL FUNDS SPECIAL **CAPITAL** 2020 2019 **REVENUE GENERAL PROJECTS** SHELLFISH **TOTALS TOTALS** REVENUES: State Revenue Sharing \$ 77,881.00 \$ \$ \$ 77,881.00 41.900.00 Homestead Reimbursement 48,601.00 48,601.00 47,471.00 BETE Reimbursement 3,140.00 3,140.00 2,604.00 7,301,937.27 7,301,937.27 Property Taxes 7,059,801.89 Excise Tax (Auto and Boat) 424,634.50 424,634.50 448,746.54 General Government 306,998.42 306,998.42 310,878.28 Health, Welfare, and Recreation 1,708.10 47,351.78 4,380.00 53,439.88 34,392.33 Interest and Debt Service 30,986.15 9,045.94 44,181.45 40,032.09 Special Assessments 7,191.76 2,500.00 9,691.76 10,215.00 **Public Safety** 13,622.35 13,622.35 52,421.30 Public Works 6,250.34 8,216,700.55 58,897.72 4,380.00 8,279,978.27 **Total Revenues** 8,058,862.13 EXPENDITURES: Education \$ 2,803,202.12 \$ 2,803,202.12 \$ 2,799,775.47 General Government 888,450.70 888,450.70 844,351.62 Public Works 620,734.86 652.02 621,386.88 801,591.03 Public Safety 1,687,198.15 1,687,198.15 1,931,457.46 Health, Welfare, and Recreation 869,464.00 37,572.49 4,500.00 911,536.49 811,450.48 Bayville/Isle of Springs Assessments 99,993.22 99,993.22 95,942.14 Special Assessments - County Tax 1,013,718.29 1,013,718.29 1,022,612.37 Special Assessments - Other 62,920.09 62,920.09 56,341.51 Debt Service 58,608.08 58,608.08 58,608.07 Capital Budget 25,411.45 25,411.45 134,893.38 **Total Expenditures** 8,129,700.96 38,224.51 4,500.00 8,172,425.47 8,557,023.53 Excess of Revenues Over (Under) Expenditures 86,999.59 (120.00)\$ 20,673.21 107,552.80 (498, 161.40)OTHER FINANCING SOURCES (USES): \$ 186,000.00 \$ Operating Transfers - In \$ 186,000.00 \$ 48,843.39 Operating Transfers - Out (186,000.00)(186,000.00)(48,843.39)Total Other Financing Sources (Uses) \$ 186,000.00 (186,000.00)\$ Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses (99,000.41) 206,673.21 (120.00)107,552.80 (498,161.40) Fund Balance, July 1 2,053,637.49 118,905.18 9,976.05 2,182,518.72 2,680,680.12

Fund Balance, June 30

325,578.39

9,856.05

2,290,071.52

2,182,518.72

\$ 1,954,637.08

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, 2020 AND 2019

		2020		2019
REVENUES:				
Rental Income	\$	50,449.60		49,902.65
EXPENDITURES:				
Interest Expense	\$	3,392.76	\$	3,771.46
Depreciation Expense		33,342.00		32,397.00
Licenses and Service Agreements		659.55		659.55
Repairs and Maintenance		2,120.10		
Miscellaneous		829.12		1,704.22
Total Expenditures	-\$	40,343.53		38,532.23
Excess of Revenues Over Expenditures	\$	10,106.07	\$	11,370.42
Net Position, July 1	•	998,211.24	•	986,840.82
Net Position, June 30	\$	1,008,317.31	\$	998,211.24

Exhibit H

STATEMENTS OF CASH FLOWS PROPRIETARY FUND - FISH PIER FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers	\$ 50,449.60 (3,608.77)	\$ 49,902.65 (2,363.77)
Cash Flows Provided by Operating Activities	\$ 46,840.83	\$ 47,538.88
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (3,497.80)	\$ (3,872.65)
Principal Payments on Long-Term Debt	(10,357.12)	(9,982.28)
Funds Held in General Fund	(32,985.91)	(18,126.75)
Purchase of Capital Assets		(15,557.20)
Cash Flows Used in Capital and Related Financing Activities	\$ (46,840.83)	\$ (47,538.88)
Change in Cash	\$ 	\$ -
Cash Balance, July 1	 	
Cash Balance, June 30	\$ _	\$ _

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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, 2020

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Projects Funds:

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

3. Proprietary Funds:

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

4. Basis of Accounting

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

a. Accrual:

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

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

4. Basis of Accounting (Cont'd)

b. Modified Accrual:

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

b. Capital Assets:

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

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

c. Revenues:

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

d. Expenditures:

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

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

5. Financial Statement Amounts (Cont'd)

e. Compensated Absences:

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

f. Deferred Inflows and Outflows of Resources:

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

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

g. Pensions:

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

h. Use of Estimates:

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

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

5. Financial Statement Amounts (Cont'd)

i. Fund Balance:

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

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

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

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

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

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

6. Future Accounting Pronouncements

- a. Statement No. 84, "Fiduciary Activities" effective for the fiscal year ended June 30, 2021. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The Town is currently evaluating whether the government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists to determine if the fiduciary fund should be included in the basic financial statements of future years.
- b. Statement No. 87, "Leases" effective for the fiscal year ended June 30, 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined that the impact of this Statement is not material to the financial statements.

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

6. Future Accounting Pronouncements (Cont'd)

- c. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period" effective for the fiscal year ended 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.
- d. Statement No. 90, "Majority Equity Interests", an amendment of GASB Statements No. 14 and No. 61, effective for the fiscal year ended June 30, 2022. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.
- e. Statement No. 91, "Conduit Debt Obligations" is effective for the fiscal year ended June 30, 2023. 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.
- f. Statement No. 93, "Replacement of Interbank Offered Rates". 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.

7. Subsequent Events:

In March of 2020, the community was impacted by the COVID-19 Virus. The Town has reviewed their operations and is currently evaluating the impact of the virus on their operations. While there is a financial impact to the Town, it is currently unknown the full extent this crisis will have on its operations and funding.

On June 26, 2020 the Town was awarded a \$38,157.00 grant from the Maine Department of Health and Human Services for "Municipal COVID19 Awareness". This award is reimbursement based and is retroactive from June 8, 2020 and ends October 31, 2020.

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

7. Subsequent Events (Cont'd):

On August 12, 2020 the Town was awarded an additional \$51,312.80, bringing the total allowable expenses under the "Municipal COVID19 Awareness" grant to \$89,469.80. The grant period remains the same, June 8 to October 31, 2020.

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 \$2,176,658.26 and the bank balance was \$2,300,210.37. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$2,050,210.37 was collateralized. 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 26, 2019 on the assessed value listed as of April 1, 2019 for all real and personal property located in the Town. One half of the total tax was due September 5, 2019 with the balance due March 5, 2020. Interest of 8.0% was charged on delinquent taxes on the unpaid portion of one-half of the tax bill not paid on or before September 6, 2019, and on the entire portion not paid on or before March 6, 2019.

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

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after the year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

NOTE E - PENSION PLAN - DEFINED BENEFITS:

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

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE F - INVESTMENTS:

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

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

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

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

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

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market date 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, 2020:

Investments at Fair Value as of June 30, 2020

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ 9,668.85	\$ _	\$	\$ 9,668.85
Mutual Funds	280,138.21			280,138.21
Total	\$ 289,807.06	\$	\$	\$ 289,807.06

Investments at Fair Value as of June 30, 2019

	 Level 1	 Level 2	Level 3	 Total
Cash and Cash Equivalents	\$ 1,485.74	\$ _	\$	\$ 1,485.74
Mutual Funds	93,292.33			93,292.33
Total	\$ 94,778.07	\$	\$	\$ 94,778.07

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE G - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2020:

	BALANCE JULY 1, 2019	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2020
General Government:				
Land	\$ 1,496,288.00	\$	\$	\$ 1,496,288.00
Buildings	1,956,460.00			1,956,460.00
Improvements	1,689,453.86	155,285.56		1,844,738.42
Vehicles	1,774,143.84		(201,000.00)	1,573,143.84
Equipment	847,641.00	15,956.00		863,597.00
Total Property, Plant, and				
Equipment	\$ 7,763,986.70	\$ 171,241.56	\$ (201,000.00)	\$ 7,734,228.26
Accumulated Depreciation	(3,811,940.00)	(255,554.00)	201,000.00	(3,866,494.00)
Net Property, Plant, and	, , , , ,	, , ,	,	, , , , ,
Equipment	\$ 3,952,046.70	\$ (84,312.44)	\$	\$ 3,867,734.26
• •				
	BALANCE			BALANCE
	JULY 1, 2019	ADDITIONS	DISPOSALS	JUNE 30, 2020
Business-Type Activities:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Buildings	534,176.00			534,176.00
Improvements	616,933.20			616,933.20
Total Property, Plant, and				
Equipment	\$ 1,400,941.20	\$	\$	\$ 1,400,941.20
Accumulated Depreciation	(465,446.00)	(33,342.00)		(498,788.00)
Net Property, Plant, and	` '	, , ,		, , ,
Equipment	\$ 935,495.20	\$ (33,342.00)	\$	\$ 902,153.20

Depreciation expense for the period totaled \$288,896.00. Of that amount, \$36,807.00 was administration, \$115,414.00 was public works, \$77,033.00 was public safety, \$26,300.00 was health, welfare, and recreation, and \$33,342.00 was for the fish pier.

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE H - EXPENDITURES AND REVENUES IN EXCESS OF APPROPRIATIONS:

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

	APP	ROPRIATION	EXI	PENDITURES			
FUNCTION	AN	D REVENUE	ANI	D REVENUES	\	/ARIANCE	
Expenditures:							
Administration	\$	176,412.00	\$	187,194.43	\$	(10,782.43)	
Assessors	\$	36,598.00	\$	43,311.24	\$	(6,713.24)	
Municipal Buildings and Vehicles	\$	84,546.00	\$	90,198.02	\$	(5,652.02)	
Town Manager	\$	123,404.00	\$	165,681.65	\$	(42,277.65)	
Bayville/Isle of Springs	\$	99,640.00	\$	102,633.22	\$	(2,993.22)	
Community Cable Channel	\$	33,831.00	\$	37,592.29	\$	(3,761.29)	
Street Lights	\$	50,100.00	\$	52,723.80	\$	(2,623.80)	
Selectmen	\$	13,267.00	\$	15,337.45	\$	(70.45)	
Revenues:							
Excise Taxes	\$	424,634.50	\$	442,000.00	\$	(17,365.50)	
Miscellaneous Revenue	\$	18,805.11	\$	31,688.30	\$	(12,883.19)	
Code Enforcement	\$	21,888.76	\$	28,500.00	\$	(6,611.24)	
Interest	\$	30,986.15	\$	36,000.00	\$	(5,013.85)	
Public Safety	\$	1,550.00	\$	1,700.00	\$	(150.00)	
Parking Fees	\$	96,313.36	\$	100,300.00	\$	(3,986.64)	
Pumpout Boats	\$		\$	6,631.00	\$	(6,631.00)	
Licenses and Permits	\$	18,055.70	\$	20,500.00	\$	(2,444.30)	
Parks and Recreation	\$		\$	675.00	\$	(675.00)	

The overdrafts are the result of expenditures exceeding budgeted amounts and revenues not meeting budgeted figures. Current year revenues were impacted by COVID restrictions.

NOTE I - NOTE AND LOANS PAYABLE:

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

	BALANCE JULY 1, 2019	ADDITIONS	REI	DUCTIONS	BALANCE NE 30, 2020
The First: Refinance Loan	\$ 496,512.37	\$	\$	54,169.05	\$ 442,343.32

Refinance Loan:

This loan is an installment note with forty semi-annual principal and interest payments of \$36,231.50. Interest is fixed at 3.75% for the life of the loan. The proceeds from this loan refinanced existing debt for the Parking Facility, The Fish Pier, and the Public Works Garage.

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

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

P	RINCIPAL		NTEREST		TOTAL
\$	56,412.19	\$	16,050.81	\$	72,463.00
	58,547.47		13,915.53		72,463.00
	60,763.59		11,699.41		72,463.00
	63,063.59		9,399.41		72,463.00
	65,450.64		7,012.36		72,463.00
	138,105.84		6,498.72		144,604.56
\$	442,343.32	\$	64,976.24	\$	506,919.56
	_	58,547.47 60,763.59 63,063.59 65,450.64 138,105.84	\$ 56,412.19 \$ 58,547.47 60,763.59 63,063.59 65,450.64 138,105.84	\$ 56,412.19 \$ 16,050.81 58,547.47 13,915.53 60,763.59 11,699.41 63,063.59 9,399.41 65,450.64 7,012.36 138,105.84 6,498.72	\$ 56,412.19 \$ 16,050.81 \$ 58,547.47 13,915.53 60,763.59 11,699.41 63,063.59 9,399.41 65,450.64 7,012.36 138,105.84 6,498.72

NOTE J - COMPENSATED ABSENCES:

As of June 30, 2020, the accrued salaries due for hours worked in the 2020 fiscal year was \$26,812.12, the accrued sick time was \$53,872.23, and the accrued vacation time was \$13,215.62. The amount expected to be paid from current resources is not significant.

NOTE K - RISK MANAGEMENT:

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

NOTE L - OVERLAPPING DEBT:

The Town of Boothbay Harbor is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County for which the Town of Boothbay Harbor would be proportionally responsible in the event the County defaulted amounted to \$3,695,000.00 at December 31, 2019. The Town of Boothbay Harbor's share would be approximately 9.93% of the debt, or approximately \$367,092.00.

The Town of Boothbay Harbor participates in the Boothbay-Boothbay Harbor CSD and is therefore subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in Boothbay-Boothbay Harbor CSD for which the Town of Boothbay Harbor would be proportionally responsible in the event the school defaulted amounted to approximately \$5,432,131.00 at June 30, 2020. The Town of Boothbay Harbor's share would be 32.34% of the debt, or approximately \$1,756,751.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$18,293.95, which was charged as an expense to public safety for \$11,117.23, public works for \$3,678.92, and fish pier for \$3,497.80.

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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.mainepers.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 8.0% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2020, was 10.60% of annual payroll for the regular plan. Contributions to the pension plan from the Town were \$28,464.63 for the year ended June 30, 2020. Starting in November 2019 the Town was required to contribute 5% of retired employees pay to the system. The amount contributed for retired employers total \$2,597.60.

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, 2019, 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, 2020, the Town reported a liability of \$155,054.00 for its proportionate share of the net pension liability. At June 30, 2020, the Town's proportion of the PLD Plan was 0.0503728%.

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE N - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

PLD Plan (Cont'd)

For the year ended June 30, 2020, the Town recognized pension income of \$19,846.79 for the PLD Plan. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		red Outflows Resources		rred Inflows Resources
Differences Between Expected and Actual Experience	\$	18,360.00	<u> </u>	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Ψ	10,500.00	Ψ	38,836.00
Changes in Proportion and Differences Between Town Contributions and				30,030.00
Proportionate Share of Contributions Town Contributions Subsequent to the		916.00		1,457.00
Measurement Date		31,062.23		
Changes in Assumptions		7,853.00		
Total	\$	58,191.23	\$	40,293.00

\$31,062.23 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2020. 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:

2020	\$ 5,670.00
2021	\$ (16,477.00)
2022	\$ (2,336.00)
2023	\$ (25.00)

Actuarial Assumptions - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

Actuarial Assumptions (Cont'd)

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

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

Discount Rate - The discount rate used to measure the total pension liability was 6.75% for the PLD Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town of Boothbay Harbor's proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town of Boothbay Harbor's proportionate share of the net pension liability calculated using the discount rate of 6.75% for the PLD Plan as well as what the Town of Boothbay Harbor's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.75% for PLD Plan) or 1 percentage-point higher (7.75% for PLD Plan) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
PLD Plan	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
Town's proportionate share of			
the net pension liability	\$ (30,295.00)	\$ 155,054.00	\$353,203.00

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

TOWN OF BOOTHBAY HARBOR NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

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

Payables to the Pension Plan - None as of June 30, 2020.

Change in Benefit Terms - None

NOTE O - DEFERRED REVENUE:

Deferred Revenue at June 30, 2021 consists of Prepaid 2020 Taxes of \$7,594.75.

Schedule A-1

TOWN OF BOOTHBAY HARBOR BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2020

DEVENIEG	ORIGINAL AND FINAL BUDGET		ACTUAL
REVENUES:	¢ 77.001.00	¢	77 001 00
State Revenue Sharing Homestead Reimbursement	\$ 77,881.00	\$	77,881.00
BETE Reimbursement	48,599.91		48,601.00
	3,101.62		3,140.00
Property Taxes Excise Tax	7,311,674.66		7,301,937.27
	442,000.00		424,634.50
General Government	305,372.00		306,998.42
Health, Welfare, and Recreation	3,000.00		1,708.10
Interest	36,000.00		30,986.15
Special Assessments	2,640.00		7,191.76
Public Safety	7,198.00		13,622.35
Total Revenues	\$ 8,237,467.19	\$	8,216,700.55
EXPENDITURES:			
General Government	\$ 946,091.00	\$	888,450.70
Health, Welfare, and Recreation	873,019.00		869,464.00
Public Works	714,907.00		620,734.86
Bayville/Isle of Springs	97,000.00		99,993.22
Community School District	2,803,202.12		2,803,202.12
Special Assessments - County Tax	1,013,718.29		1,013,718.29
Special Assessments - Miscellaneous	102,910.78		62,920.09
Public Safety	1,724,524.00		1,687,198.15
Debt Service	77,400.00		58,608.08
Capital Budget	159,695.00		25,411.45
Total Expenditures	\$ 8,512,467.19	\$	8,129,700.96
Excess of Revenues Over (Under) Expenditures	\$ (275,000.00)	\$	86,999.59
Excess of Revenues Over (Onder) Expenditures	\$ (273,000.00)	Ф	80,999.39
OTHER FINANCING SOURCES (USES):			
Operating Transfers - Out	(75,000.00)		(186,000.00)
Excess of Expenditures and Other Uses Over Revenues			
and Other Sources	\$ (350,000.00)	\$	(99,000.41)
Fund Balance, July 1, 2019	2,053,637.49		2,053,637.49
Fund Balance, June 30, 2020	\$ 1,703,637.49	\$	1,954,637.08

TOWN OF BOOTHBAY HARBOR STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Cash Balance, July 1, 2019			\$ 2,187,391.55
ADD: CASH RECEIPTS:			
Tax Collections:			
Current Year	\$ 7,235,458.28		
Prior Year	53,658.75		
Prepaid Taxes	7,594.75		
		\$ 7,296,711.78	
Departmental (Schedule A-4)		778,939.52	
Revenue Sharing		80,593.81	
Homestead Reimbursement		47,608.00	
BETE Reimbursement		3,140.00	
Fish Pier Revenue		50,449.60	
Shellfish Revenue		4,380.00	
Accounts Receivable - Prior Year		2,285.08	
Accounts Payable		11,875.37	
Online Payments		1,116.64	
Total Cash Receipts			8,277,099.80
Total Cash Available			\$ 10,464,491.35
LESS: CASH DISBURSEMENTS:			
Departmental (Schedule A-4)		\$ 8,087,349.51	
Accounts Payable - Prior Year		271.38	
Current Year Accounts Receivables		6,200.26	
Prepaid Expenses		21,819.58	
Fish Pier Expenses		17,463.69	
Shellfish Expenses		4,500.00	
Transfer to Capital Reserves		186,000.00	
Total Cash Disbursements			8,323,604.42
Cash Balance, June 30, 2020 (Schedule A-6)			\$ 2,140,886.93

Schedule A-3

TOWN OF BOOTHBAY HARBOR STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED JUNE 30, 2020

Unappropriated Surplus, July 1, 2019

\$ 1,995,776.83

INCREASE:

Operating Account Balances Lapsed (Schedule A-4)

142,577.38

359,737.39

1,778,616.82

DECREASE:

Appropriated at Town Meeting Increase in Deferred Tax Revenue

\$ 350,000.00 9,737.39

Unappropriated Surplus, June 30, 2020

Schedule A-4

TOWN OF BOOTHBAY HARBOR STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED JUNE 30, 2020

	BALANCE FORWARD 7/1/19	NCE ARD	APPROPRIATI	ATIONS	CA REC	CASH RECEIPTS	C C	OTHER		TOTAL	DISI	CASH DISBURSED	O. CH/	OTHER CHARGES	TO	TOTAL	UNEX (OVE)	UNEXPENDED (OVERDRAFT)	BAI FOR 6/.	BALANCE FORWARD 6/30/20
GENERAL GOVERNMENT: Administration	⇔		921	176 412 00	se:		€.		64	176412 00	se.	187 194 43	64		<u>×</u>	87 194 43	64	(10.782.43)	64	
Assessors	+		'		÷		.		÷	36,598.00	÷	43,311.24	+			43,311.24)	(6,713.24)	÷	
Contracted Services	25	25,999.10	168	168,000.00		19,857.20				213,856.30		109,264.69			10	09,264.69		(29,817.09)	_	134,408.70
Supplemental Membership/Flex Account			2,011	2,800.00						2,800.00		2,735.00			0	2,735.00		65.00		
Finance			8118	98 000 00						98 000 00		89,002.26			ю ос	82,002.26		15 266 95		
Meetings			13	13.468.00						13,468.00		12.441.12			_	12,441.12		1.026.88		
Municipal Buildings and Vehicles			84	84,546.00						84,546.00		90,198.02			. 6	90,198.02		(5,652.02)		
Selectmen			13,	13,267.00						13,267.00		13,337.45			-	13,337.45		(70.45)		
Economic Development	31	31,861.56	20,	20,000.00						51,861.56		10,250.00			_	10,250.00				41,611.56
Town Clerk			06	90,978.00						90,978.00		81,798.49			∞	81,798.49		9,179.51		
Town Manager			123,	123,404.00						123,404.00		165,681.65		000000	16	65,681.65		(42,277.65)		
Kevaluation Keserve		0000	1	75,000.00	•	000	6		6	/5,000.00		100	6	75,000.00		00.000,67		(00 00 1 01)		000
GOVERNMENTAL REVENTIES:	0	57,860.66	\$ 1,021,09	001.00	A	19,827.20	A		•	1,098,808.86	A	887,947.40	A	/5,000.00	96	962,947.40	•	(40,158.80)	- -	1/6,020.26
Excise Taxes	S	,	89	,	\$	424,634.50	69	,	S	424,634.50	8	,	8	442,000.00	\$	442,000.00	S	(17,365.50)		
State Revenue Sharing								77,881.00		77,881.00				77,881.00	-	77,881.00				
Miscellaneous Revenue						17,155.11		1,650.00		18,805.11		503.30		31,185.00	6	31,688.30		(12,883.19)		
Code Enforcement					(4	21,888.76				21,888.76				28,500.00	2	28,500.00		(6,611.24)		
Interest					(-,	30,986.15				30,986.15				36,000.00	60	36,000.00		(5,013.85)		
Cable TV Fees					0.1	37,592.29				37,592.29				33,831.00	60	33,831.00		3,761.29		
Public Safety						1,550.00				1,550.00				1,700.00		1,700.00		(150.00)		
Parking Fees					01	96,313.36				96,313.36			-	100,300.00	10	00,300.00		(3,986.64)		
Parking Fines						6,085.00				6,085.00				00.000,9		00.000,9		85.00		
Public Works						27,966.00				27,966.00				26,900.00	21	26,900.00		1,066.00		
Harbor Management					4,	58,885.00				58,885.00				49,150.00	4	49,150.00		9,735.00		
Pumpout Boats										1				6,631.00	•	6,631.00		(6,631.00)		
Licenses and Permits						0/.cc0,81				18,055.70				20,500.00	7	20,500.00		(2,444.30)		
Farks and recreation Homestead Reimbursement/BETE Reimbursement								51 741 00		51 741 00				51.701.53	V.	51.701.53		39.47		
	S		S		\$ 72	741,111.87	s	131,272.00	S	872,383.87	8	503.30	8	912,954.53	\$ 91	913,457.83	S	(41,073.96)	s	
HEALTH, WELFARE, AND RECREATION:																				
Ambulance Service	S	,	\$ 295,795	795.00	8	,	S		89	295,795.00	69	295,794.20	S		\$ 29	295,794.20	8	0.80	S	
Boothbay Region Community Resource Council			5,	5,000.00						5,000.00		5,000.00				5,000.00				
Boothbay Region Health and Wellness Foundation			ć.	3,500.00						3,500.00		3,500.00				3,500.00				
District Nurse			25,	25,066.00						25,066.00		25,066.00			7	25,066.00				
Fireworks			15	15,000.00						15,000.00		15,000.00			_	15,000.00				
Harbor Lights Festival			ĸ.	3,000.00						3,000.00		3,000.00				3,000.00				
Memorial Day			i	500.00						500.00		500.00				500.00				
Memorial Library			54	54,000.00						54,000.00		54,000.00			vo ž	54,000.00				
Samtation General Assistance			405	6.000.00		1.708.10				7.708.10		2.445.80		3.000.00	4	5.445.80		2.262.30		
	69		\$ 873.	873,019.00	8	1,708.10	8		8	874,727.10	8	869,464.00	S	3,000.00	\$ 87	872,464.00	S	2,263.10	8	

Schedule A-4 (Cont'd)

TOWN OF BOOTHBAY HARBOR STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED JUNE 30, 2020

	BAI FOR	BALANCE FORWARD 7/1/19	APPRO	APPROPRIATIONS		CASH RECEIPTS	0 5	OTHER	T	TOTAL	CDISB	CASH DISBURSED	0 5	OTHER CHARGES	Т	TOTAL	UNE (OV	UNEXPENDED (OVERDRAFT)	BA FOF 6,	BALANCE FORWARD 6/30/20
PUBLIC WORKS:	4		4		4		4		4			!	4		4	!	4		4	
Paving and Construction	6 9		9	152,000.00	9 9		9		5 9	152,000.00		131,292.47	64	. 407.10	9	131,292.47	64	20,707.53	9	
Fublic works Department				424,642.00						424,642.00	- 1	75.606,065		/,486.10		398,393.47		20,240.33		
Kestrooms				28,549.00						28,549.00		25,009.98				23,009.98		5,539.02		
winter Operations	6		6	714 007 00	6		6		6	109,/16.00		08,030.94	6	7 497 10		08,030.94	6	41,6/9.06	6	
SPECIAL ASSESSMENTS AND	9		9	/14,907.00	9		9		9	14,907,00	9	01.5,246.70	9	1,400.10	9	020,734.00	9	74,172.14	9	
ORGANIZATIONS:																				
Community School District	69	٠	8	2,803,202.12	89	•	89	,	\$	2,803,202.12	\$ 2.8	2,803,202.12	89	•	\$ 2	2,803,202.12	69	•	69	'
County Tax Assessment			-	1,013,718.29					_	1,013,718.29	1,0	1,013,718.29			T	1,013,718.29				
Overlay, Abatements, and Supplementals				48,867.78				4,551.76		53,419.54				5,115.80		5,115.80		48,303.74		
Bayville/Isle of Springs				97,000.00		2,640.00				99,640.00		99,993.22		2,640.00		102,633.22		(2,993.22)		
Community Cable Channel				33,831.00						33,831.00		37,592.29				37,592.29		(3,761.29)		
Cemetery				15,000.00						15,000.00		15,000.00				15,000.00				
Support Organizations				5,212.00						5,212.00		5,212.00				5,212.00				
	S		\$	4,016,831.19	ss	2,640.00	SS	4,551.76	8	4,024,022.95	\$ 3,9	3,974,717.92	se.	7,755.80	& &	3,982,473.72	s-s	41,549.23	89	
PUBLIC SAFETY:																				
Animal Control	69	٠	S	7,208.00	S	•	S	,	S	7,208.00	8	5,699.84	8	•	S	5,699.84	8	1,508.16	8	٠
Parking Facilities				37,116.00						37,116.00		30,517.61				30,517.61		6,598.39		
Code Enforcement				83,026.00						83,026.00		81,978.54				81,978.54		1,047.46		
Emergency Management				8,847.00		10,531.87				19,378.87		6,897.90		5,898.00		12,795.90		6,582.97		
Fire Department				79,315.00		325.00				79,640.00		76,000.54				76,000.54		3,639.46		
Harbor Management				40,056.00						40,056.00		36,669.94				36,669.94		3,386.06		
Police Department				808,230.00		2,765.48				810,995.48	7	756,334.43		31,049.55		787,383.98		23,611.50		
Street Lights				50,100.00						50,100.00		52,723.80				52,723.80		(2,623.80)		
Hydrant Rental				610,626.00						610,626.00	9	510,626.00				610,626.00				
	SS		e	1,724,524.00	89	13,622.35	S		\$	1,738,146.35	\$ 1,6	1,657,448.60	89	36,947.55	\$ 1,	1,694,396.15	8	43,750.20	se	'
DEBT SERVICE	89	-	8	77,400.00	S		8		€	77,400.00	S	58,608.08	S		8	58,608.08	8	18,791.92	8	1
CAPITAL BUDGET: Improvements	99	,	€9	159,695,00	€9		€9		€9	159.695.00	€9	25.411.45	99	111,000.00	€9	136.411.45	€9	23.283.55	S	,

TOWN OF BOOTHBAY HARBOR VALUATION, ASSESSMENT, AND COLLECTIONS FOR THE YEAR ENDED JUNE 30, 2020

VALUATION: Real Estate Personal Property	\$ 6	604,820,020.00 7,035,600.00		
Total			\$ 6	511,855,620.00
ASSESSMENT: Valuation x Rate (\$611,855,620.00 x .01195) Supplemental Taxes	\$	7,311,674.66 4,551.76	\$	7,316,226.42
COLLECTIONS AND CREDITS: Cash Collections (98.88% of Assessment) Abatements Prepaid Taxes Taxes to Lien Total Collections and Credits	\$	7,235,458.28 5,115.80 6,667.53 66,544.50	\$	7,313,786.11
2019-20 Taxes Receivable, June 30, 2020			\$	2,440.31
COMPUTATION OF ASSESSMENT				
Tax Commitment Excise Tax State Revenue Sharing Miscellaneous Revenue Code Enforcement Interest Cable TV Bayville Trash Public Safety Parking Fees Parking Fines DOT Urban/Rural PGM BETE Reimbursement Harbor Management Licenses and Permits Parks and Recreation Homestead Reimbursement Fuel Reimbursement Municipal/Agent Fees General Assistance Liens and Notices Surplus/Undesignated Fund Balance	\$	7,311,674.66 442,000.00 77,881.00 34,314.00 28,500.00 26,200.00 33,831.00 2,640.00 1,300.00 6,000.00 25,900.00 3,101.62 49,150.00 20,500.00 675.00 48,599.91 3,100.00 9,000.00 3,000.00 9,800.00 350,000.00	\$	8,587,467.19
REQUIREMENTS: Appropriations	\$	7,524,881.12	\$	8,587,467.19
County Tax OVERLAY		1,013,718.29	\$	8,538,599.41 48,867.78

Schedule A-6

TOWN OF BOOTHBAY HARBOR RECONCILIATION OF TREASURER'S CASH BALANCE FOR THE YEAR ENDED JUNE 30, 2020

Cash on Hand		\$	700.00
GENERAL FUND CHECKING ACCOUNT: The First Balance Per Bank Statement Add: Deposits in Transit Deduct: Outstanding Checks Cash Balance, June 30, 2020	3	,439.04 ,697.36 ,949.47	2,140,186.93 2,140,886.93
	F TAXES RECEIVABLE R ENDED JUNE 30, 2020		Schedule A-7
2019-2020 2018-2019 2017-2018 2016-2017 2015-2016		\$	2,440.31 1,647.20 1,028.61 1,316.11 628.32

TOWN OF BOOTHBAY HARBOR TAXES RECEIVABLE JUNE 30, 2020

Personal Property			
<u>2019-2020</u>			
Andrews, John F., Jr., DMD	\$ 592.72		
BBH Embroidery, Inc.	346.55		
Berry, Thomas A., ESQ	61.67		
Boord, Maria C.	13.15		
BPUMO Enterprises, LTD	182.83		
BRT Properties, LLC	492.93		
Curtis, Pamela	41.83		
Gimbels of Maine, Inc.	47.80		
Gimbels of Maine, Inc.	20.31		
Gimbels of Maine, Inc.	50.19		
Heads of the Harbor, Inc.	60.94		
JMJ Investment Group, LLC	303.53		
Maguire, Adam	10.76		
McLellan, Stacy	83.65		
Mountain Tops, Inc.	90.82		
Timberlake, Leah	34.65		
U.S. Telepacific, d/b/a/ TPX	5.98		
o.s. reiepacine, a/o/a/ 1174	 3.76	\$	2,440.31
2018-2019		Ψ	2,440.31
Andrews, John F., Jr., DMD	\$ 566.08		
BBH Embroidery, Inc.	327.12		
BPUMO Enterprises, LTD	171.68		
Curtis, Pamela	39.44		
Heads of the Harbor, Inc.	59.16		
JMJ Investment Group, LLC	298.12		
Maguire, Adam	11.60		
McLellan, Stacy	83.52		
Savage, Heather	49.88		
Spurgin, Robert L. & Virginia M.	5.80		
Timberlake, Leah	34.80		
2	 2		1,647.20
2017-2018			,
Abbvie US, LLC	\$ 4.56		
Andrews, John F., Jr., DMD	72.19		
BBH Embroidery, Inc.	323.76		
BPUMO Enterprises, LTD	198.36		
Curtis, Pamela	41.04		
JMJ Investment Group, LLC	153.89		
Maguire, Adam	5.67		
Mainely Scooters, LLC	4.56		
McLellan, Stacy	86.64		
Oliphant, Nancy J., MD	101.46		
Timberlake, Leah	36.48		
, 	 20.10		1,028.61
			/

Schedule A-8 (Cont'd)

628.32 7,060.55

TOWN OF BOOTHBAY HARBOR TAXES RECEIVABLE JUNE 30, 2020

Personal Property (Cont'd)			
<u>2016-2017</u>	_		
Adams, Gabriel	\$	85.12	
BBH Embroidery, Inc.		341.60	
Begley, Donna		2.24	
BPUMO Enterprises, LTD		15.73	
Feldmann, Michael F. & Hodder, Susan		348.32	
Mainely Scooters, LLC		4.48	
McLellan, Stacy		96.32	
Mr. Caterer, Inc.		3.98	
Pizer, Richard C.		304.64	
Timberlake, Leah		43.68	
Tri Rowe, Inc.		70.00	
			\$ 1,316.11
<u>2015-2016</u>			
Adams, Gabriel	\$	84.00	
Harbor Optical, LLC		263.20	
Pizer, Richard C.		281.12	

TOWN OF BOOTHBAY HARBOR TAX LIENS JUNE 30, 2020

2019				
55 Oak Street, LLC	\$	6,257.02		
8 Wharf Street, LLC	Ψ	35.89		
Abbott, Donald B.		648.89		
Azarian, Margaret Emery		1,276.26		
Barter, Kevin L.		531.17		
Beane, June L.		772.06		
Brewer, Dorothy		1,046.82		
Brewer, Marc A.		1,531.99		
Carousel Realty, LLC		5,502.98		
Clark, Andrew D. & Katrina C.		1,144.81		
Court Street Ventures, Inc.		4,057.02		
Crocker, Allan R.		2,591.96		
Curtis Osborn, Marcus IV		2,416.29		
Domenech-Cifuentes, Cindy E., Trustee		1,897.66		
Durfee, Joyce		1,652.92		
Garrett, Susan M. & Andrew R. Maxfield Trust		1,591.74		
Gordon, Deborah J.		4,909.06		
Greenleaf, Albert L. & Cleo R.		1,943.07		
Katama Acquisitions, LLC		2,884.73		
Katama Acquisitions, LLC Katama Acquisitions, LLC		1,796.08		
Katama Acquisitions, LLC Katama Acquisitions, LLC		1,609.66		
Kazakos, Takis A.		1,123.30		
Markee, Kenneth A. & Julie P.		1,123.50		
Nightingale, Clyde W. & Todd W.		1,681.36		
Paquette, Susan M.		1,399.34		
Russell, Kim & Joni		1,842.69		
Russell, Kim & Joni		419.44		
Shields, Suzanne L.		1,928.73		
Timberlake, Travis & Leah				
Tupper, Claire		1,731.55		
Vincent, Valerie & Ann Snow		2,041.06		
		1,421.45		
Vincent, Valerie, Ann Snow; Durand, Anne F.		3,827.58		
Wasserman, Harvey P.		154.75		
Yentsch, Colin & Sara W.		1,462.68 63.33		
Yentsch, Colin C. & Carlton R.				
Clark, Andrew D. & Katrina C.		390.77		
Manson, Elizabeth J.		707.44		
Pinkham, Lynn A.	-	51.39	¢.	66 544 50
2010			\$	66,544.50
2018 55 Oak Street, LLC	ď	6.072.76		
55 Oak Street, LLC	\$	6,073.76		
Azarian, Margaret Emery		1,238.88		
Brewer, Marc A.		1,494.08		
Clork Andrew D. & Vetring C.		5,341.80		
Clark, Andrew D. & Katrina C.		1,111.28		
Clark, Andrew D. & Katrina C.		379.32		
Crocker, Allan R.		2,516.04		
Curtis, Osborn Marcus, IV		2,352.48		

Schedule A-9 (Cont'd)

TOWN OF BOOTHBAY HARBOR TAX LIENS JUNE 30, 2020

2018	(Cont'd)
2010	Coma

Domenech-Cifuentes, Cindy E., Trustee	\$ 1,842.08
Garrett, Susan M. & Andrew R. Maxfield Trust	1,545.12
Paquette, Susan M.	1,358.36
Shields, Suzanne L.	1,872.24
Timberlake, Travis & Leah	 383.02

\$ 27,508.46 \$ 94,052.96

Schedule A-10

TOWN OF BOOTHBAY HARBOR CAPITAL PROJECTS JUNE 30, 2020

MATCHING FUNDS FOR FUTURE GRANTS: Balance, July 1, 2019 Add: Interest Balance, June 30, 2020	\$ 332.42 0.24	\$ 332.66
CAPITAL RESERVE:		
Balance, July 1, 2019	\$ 94,785.02	
Add: Interest	6,846.29	
Transfer In	 111,000.00	
Balance, June 30, 2020		212,631.31
ESCROW RESERVE:		
Balance, July 1, 2019	\$ 117.56	
Add: Interest	 0.08	
Balance, June 30, 2020		117.64
FOOTBRIDGE ENHANCEMENT:		
Balance, July 1, 2019	\$ 19,498.89	
Add: Interest	14.37	
Contributions	2,500.00	
Less: Withdrawal	 (652.02)	
Balance, June 30, 2020		21,361.24
FULLER ESCROW RESERVE:		
Balance, July 1, 2019	\$ 3,028.54	
Add: Interest	2.25	
Balance, June 30, 2020		3,030.79
COMMUNITY FIREWORKS FUND:		
Balance, July 1, 2019	\$ 1,142.75	
Add: Contributions	28,561.80	
Less: Withdrawals	 (27,000.00)	
Balance, June 30, 2020		2,704.55
BOOTHBAY LIGHTS:		
Balance, July 1, 2019	\$ -	
Add: Contributions	18,789.98	
Less: Withdrawals	 (10,572.49)	
Balance, June 30, 2020		8,217.49
REVALUATION RESERVE:		
Balance, July 1, 2019	\$ -	
Add: Contributions	75,000.00	
Interest	 2,182.71	
Balance, June 30, 2020	_	 77,182.71
		\$ 325,578.39

Schedule A-12

Schedule A-11

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)*

		2020**		2019**		2018**		2017**		2016**		2015**	
Town's Proportion of the Net Pension Liability	•	050728%	Ů,	.0503170%	-,	.051394%	Ф.	.065614%		.101366%		.084956%	
Town's Proportionate Share of the Net Pension Liability	8	155,054.00	S	137,706.00	∽	\$ 210,430.00	∽	348,627.00	S	271,049.00	S	155,983.00	
Town's Covered-Employee Payroll	8	320,486.13	S	295,540.40	↔	276,553.16	∽	271,810.15	S	345,940.22	S	418,521.28	
Liability as a Percentage of its Covered Paroll		%69.90		214.62%		%60.92		128.26%		78.35%		37.27%	
rian Fiduciary Net Position as a refeenage of the Total Pension Liability		(88.46%)	_	114.01%))	124.90%)	Ŭ	(92.81%)		(92.12%)		(69.56%)	

*Only six years of information available

as of the prior year.

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

		2020		2019		2018		2017		2016		2015
Contractually Required Contribution Contributions in Relation to the Contractually Required Contribution	↔	31,062.23 (31,062.23)	\$	31,031.74 (31,031.74)	∽	27,931.95 (27,931.95)	8	\$ 24,734.75 \$ (24,734.75)	8	\$ 30,788.68 (30,788.68)	€	34,726.91 (34,726.91)
Contribution Deficency (Excess)	8	1	S	1	S		S	1	S	1	S	1
Town's Covered-Employee Payroll	€	320,486.13	∞	295,540.40	↔	276,553.16	∞	271,810.15	8	345,940.22	∽	418,521.28
Contributions as a Percentage of Covered-Employee Payroll Retirees Contribution Percentage of Covered-Employee Payroll		10.6%		10.50%		10.10%		9.10%		8.90%		8.30%

^{*} Only six years of information available

^{**} The amounts presented for each fiscal year were determined

Tax Collector's Report

Unpaid taxes as of 4/5/21			
29 MCKOWN STREET LLC	803.52	GARRETT SUE & ANDREW MAXFIELD	1,651.68
29 MCKOWN STREET LLC	748.96	GIBBONS THOMAS D & ELIZABETH A	1,769.48
29 MCKOWN STREET LLC	639.84	GLEASON MARTHA W & DENNIS J	3,751.00
4 TOWNSEND AVENUE LLC	3,077.57	GRAY J. MAINE QUAL PERS RES TRST	2,492.40
ABBE BENJAMIN O	5,131.12	GUZZO DAWN K & GARY	2,167.52
ABBOTT DONALD B	673.32	HAMM CAROLE & DAVID HOPLA	262.26
ALEXANDER DEVELOPMENT LLC	151.91	HELMAN FRANK G LIFE ESTATE	1,719.88
ALEXANDER DEVELOPMENT LLC	151.91	HOWARD H WYMAN JR	1,794.27
ALEXANDER DEVELOPMENT LLC	151.91	HOWARD H WYMAN JR	206.94
ALEXANDER DEVELOPMENT LLC	151.91	HUNT FRANCIS STUART	1,328.91
ALEXANDER DEVELOPMENT LLC	153.20	JORDAN PETER W & RUTH S	993.24
ALEXANDER DEVELOPMENT LLC	151.91	KATAMA ACQUISITIONS LLC	2,993.36
ALEXANDER DEVELOPMENT LLC	150.66	KATAMA ACQUISITIONS LLC	1,863.72
APPALACHEE VILLAGE ASSOCIATION	234.36	KATAMA ACQUISITIONS LLC	1,670.28
ARMENDARIS JOYCE S	740.90	KENANDALE LLC	1,341.68
AZARIAN MARGARET EMERY	1,324.32	KENANDALE LLC	223.20
BARTER ALLEN J & KATHRYN T	345.60	LAURIAT GRETCHEN E.	133.29
BARTER JAMES C	1,655.40	LEVIN JOEL A	2,419.24
BARTER KEVIN L	1,072.60	LEWIS DANIEL CRAIG	1,573.56
BEGLEY JAMES E & DONNA E	1,766.22	LUTSKY TODD,	4,785.16
BGN HOLDINGS LLC	2,135.28	M & P REALTY INC	3,898.56
BGN HOLDINGS LLC	223.20	MANSON ELIZABETH J	704.32
BLAKE STERLING M	3,769.60	MANSOURIAN MARC A	11,711.80
BREWER DOROTHY	1,071.36	MARKEE KENNETH A & JULIE P	207.08
BREWER MARC A	1,559.92	MAYHEW BRETT H	226.30
BREWER MICHAEL & MARTHA CLAYTER	1,339.92	MAYHEW SAMUEL M	132.00
BROWN LOUISE D & MARIA MCGUIGGAN	898.38	MCALLISTER SHIRLEY A	2,891.68
BURNHAM LISA A	1,982.76	MINERICH THOMAS S	2,832.78
BURNHAM LISA A	3,667.92	MINERICH THOMAS S.	2,125.52
BUTLER DAVID E	1161.07	MOORE DAVID	1,261.23
CARLISLE JOANNE THORP	775.00	NEMC TRUST	349.68
CARTER ARTHUR A	675.80	NIGHTINGALE CLYDE W & TODD W	1,744.68
CLARK ANDREW D & KATRINA C	1,187.92	NIKLA MARTHA C	3,108.68
CLARK ANDREW D & KATRINA C	405.48	NORTON JOSEPH M	467.48
COLCORD DONALD W	994.48	OLIPHANT ANNE DWYRE	4,109.98
COURT STREET VENTURES INC	4,209.80	ONDERKO RONALD P & LYNN R	520.18
CURTIS OSBORN MARCUS IV	2,477.52	PACKARD THEODORE & D. BLASCO	75.94
DANA CONRAD B; CONRAD B DANA II	6,533.56	PAQUETTE SUSAN M	1,452.04
DEPAOLA SUSAN	1,368.96	PINHO PATRICIA L	721.06
DILTS FRANCES	1,134.28	PLUNKETT PATRICK F	603.26
DOMENECH-CIFUENTES CINDY E	1,969.12	POULTON NICOLE J	221.96
DURFEE LAWRENCE W	1,909.12	RACY BARBARA T & ALI JIHAD	1,463.82
EGG PROPERTIES LLC	4,320.16	REED OMER W & CONSTANCE W	1,511.56
EGG PROPERTIES LLC	1,628.12	RUNSER BERNARD & MARY	11,233.78
ENGERT BRUCE C & MARY-ELLEN	4,332.56	RUSSELL KIM & JONI	1,912.08
EVANOFSKI CONSTANTINE & MARY	797.94	RUSSELL KIM & JONI	435.24
FAIR POINT COMMUNICATIONS INC	1,839.54	SALATHE ALEXANDRE J	1,282.16
FERRIS MICHAEL R	1,094.72	SETZ PATRICK	1,640.52
FRIZZELL COREY A	362.08	SHEER STACY	399.40
FULLER LEONARD H & CYNTHIA J	1,071.57	SMITH NORMAN	1,986.34
I OLLLK LEONAKD II & CINIIIIA J	1,0/1.3/	DIVITII INOIMIMIN	1,700.54

SNOW JAMES K	903.34	2019 Tax Liens	
SNOWMAN EVELYN L	1,160.02	AZARIAN MARGARET EMERY	1,490.92
SOUTHERN CROSS LLC	735.32	BREWER MARC A	1,775.13
SPRESSART DEBRA A	1,385.08	CLARK ANDREW D & KATRINA C	1,344.33
STODDARD RONALD & ERNESTINE	4,331.94	CLARK ANDREW D & KATRINA C	497.90
STODDARD RONALD W & ERNESTINE	1,324.94	COURT STREET VENTURES INC	160.87
THAL-LARSEN JOHN PETER	9.48	CURTIS OSBORN MARCUS IV	2,762.23
TUPPER CLAIRE	1,654.16	DOMENECH-CIFUENTES CINDY E	2,183.88
VAN DER VEEN MICHAEL	1,824.04	GARRETT SUSAN & ANDREW MAXFIELD	1,842.73
VAN DER VEEN, MICHAEL	5,185.68	KATAMA ACQUISITIONS LLC	3,284.61
VINCENT VALERIE ANN SNOW	1,474.98	KATAMA ACQUISITIONS LLC	2,070.61
WITT LUCINDA M	1,543.80	KATAMA ACQUISITIONS LLC	1,862.71
WITT LUCINDA M	2,103.66	NIGHTINGALE CLYDE W & TODD W	1,942.67
YASIN SARAH	737.61	PAQUETTE SUSAN M	1,623.82
YENTSCH COLIN & SARA W	1,502.88	RUSSELL KIM & JONI	2,122.57
YENTSCH COLIN C & CARLTON R	65.72	RUSSELL KIM & JONI	535.44
ZHUTOV NIKOLAY	356.71		

2020 Unpaid Personal Property Taxes as of 4/5/2	21
BBH EMBROIDERY INC	324.88
BOORD MARIA C	11.16
BPUMO ENTERPRISES LTD	171.12
CONSOLIDATED COMM OF NORTHERN NE	39.68
CURTIS PAMELA	39.68
FAIRPOINT COMMUNICATIONS INC	39.68
HARBOUR TOWNE INN INC	177.32
HEADS OF THE HARBOR INC	57.04
MAX ROSS	286.44
REID ANYA	43.40
RIGAS MARK	141.36
TAKA MEDITERANIAN BAR & GRILL	513.36
U.S.TELEPACIFIC D/B/A TPX	3.72
2019 Unpaid Personal Property Taxes as of 4/5/2	21
BBH EMBROIDERY INC	346.55
BOORD MARIA C	13.15
BPUMO ENTERPRISES LTD	182.83
CURTIS PAMELA	41.83
HEADS OF THE HARBOR INC	60.94
JMJ INVESTMENT GROUP LLC	303.53
MCLELLAN STACY	83.65
MOUNTAIN TOPS INC	90.82
U.S.TELEPACIFIC D/B/A/TPX	2.80
2018 Unpaid Personal Property Taxes as of 4/5/2	
BBH EMBROIDERY INC	327.12
BPUMO ENTERPRISES LTD	171.68
CURTIS PAMELA	39.44
HEADS OF THE HARBOR INC	59.16
JMJ INVESTMENT GROUP LLC	298.12
MCLELLAN STACY	83.52
SAVAGE HEATHER	49.88
SPURGIN ROBERT L & VIRGINIA M	11.60
2017 Harris I Danier I Danier and Tames and CA151/	11
2017 Unpaid Personal Property Taxes as of 4/5/2 ABBVIE US LLC	
BBH EMBROIDERY INC	4.56
BPUMO ENTERPRISES LTD	323.76 198.36
CURTIS PAMELA	9.29
JMJ INVESTMENT GROUP LLC	153.89
MAINELY SCOOTERS LLC	4.56
MCLELLAN STACY	83.52
OLIPHANT NANCY J MD	101.46
ODITION INDICTORID	101.70
2016 Hungid Daysonal Programmy Towas at 18 4/8/)1
2016 Unpaid Personal Property Taxes as of 4/5/2 BBH EMBROIDERY INC	341.60
BPUMO ENTERPRISES LTD	15.73
DI OMO LIMENI NISES LID	13.73

Assessor Report

VALUATION

Real Estate

Land \$359,287,700.00 \$246,047,100.00 **Buildings**

\$605,334,800.00

\$6,243,600.00 **Personal Property**

\$611,578,400.00

Homestead Exemption Value

\$7,440,000.00 **TOTAL VALUE** \$619,018,400.00

ASSESSMENT

Valuation X Rate \$619,018,400 X .0124= \$7,675,828.16

Homestead Exemption Reimbursement: \$2,604,000 X .0124= \$32,289

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

COMPUTATION OF COMMITMENT

\$4,830,218.00 **Town Appropriation County Tax** \$1,010,029.40 \$2,962,281.00 C.S.D. Overlay \$15,408.70

\$8,817,937.10

LESS:

Revenues \$1,064,727.00 \$102,438.00 **Revenue Sharing** \$64,579.20 **Homestead Exemption BETE Reimbursement** \$2,620.74

\$1,234,364.94

2020 TAX COMMITMENT \$7,583,572.16

ASSESSMENTS

Real Estate \$7,506,151.52 **Personal Property** \$77,420.64

\$7,583,572.16

Less Abatements: \$3,458.07 **Plus Supplementals:** \$2,362.20

NET REVENUE FROM TAXATION \$7,582,476.29

2020 ABATEMENTS

Flanagan, David \$59.52 \$2,362.20 Gimbel, Elizabthy Vose \$116.56 **Everbank Commercial** Key Bank NA \$531.67 Transco \$42.16 Unifi Equipment Finance \$161.20 Boothbay Region Health Center \$184.76

2020 SUPPLEMENTALS

Pingree, Michael \$2,362.20

Owner	Second Owner	Location	Map Lot	Original
161 MCKOWN LLC		161 MCKOWN POINT ROAD	009-030	14,432.36
24 FULLERTON STREET LLC		24 FULLERTON STREET	019-103	2,060.88
29 MCKOWN STREET LLC		29 MCKOWN STREET UNIT 1	015-092-001	1,607.04
29 MCKOWN STREET LLC		29 MCKOWN STREET UNIT 2	015-092-002	1,497.92
29 MCKOWN STREET LLC		29 MCKOWN STREET UNIT 3	015-092-003	1,279.68
34 CROOKED PINE LLC	C/O ALAN FISHER	34 CROOKED PINE ROAD	011-037	1,840.16
34 MCKOWN ST LLC	C/O STEPHEN M RUBICAM	34 MCKOWN STREET	015-076	3,236.40
35 UNION ST LLC	THOMAS MINERICH	35 UNION STREET	020-067	2,530.84
4 TOWNSEND AVENUE LLC		4 TOWNSEND AVENUE	019-158	5,939.60
43 CROOKED PINE LLC		43 CROOKED PINE ROAD	011-046	1,773.20
55 OAK STREET LLC		55 OAK STREET	020-108	6,492.64
56 MASS ROAD LLC		54 MASSACHUSETTS ROAD	004-037	1,004.40
56 MASS ROAD LLC		56 MASSACHUSETTS RD	004-037-A	5,810.64
71 CAMPBELL ST LLC		71 CAMPBELL STREET	020-018-A	1,707.48
78 CREST LLC		78 CREST AVENUE	011-009-B	2,656.08
8 WHARF STREET LLC		19 BY-WAY	015-001	7,523.08
8 WHARF STREET, LLC,		8 WHARF STREET	015-115	5,017.04
A R TANDY JR REVOC TRUST	SALLY J KELLEY	40 EATON ROAD	025-022-A	20,787.36
ABATE FRANK J	HELEN BIRDSONG-ABATE	88 BAYVILLE ROAD	024-015	783.68
ABATE ROBERT R		133 ATLANTIC AVENUE #31A	010-032-031A	2,114.20
ABBE BENJAMIN & HANNAH		180 MCKOWN POINT ROAD	009-009-1	5,131.12
ABBOTT DEREK ARDENE		72 BACK NARROWS ROAD	031-020	618.76
ABBOTT DONALD B		HERON COVE ROAD	026-022-G	673.32
ABBOTT HENRY & CAROL		254 OCEAN POINT ROAD	031-026-A	617.52
ABBOTT RONALD & LAUREL		233 OCEAN POINT ROAD	031-028	92.998
ABRAHAMSEN MAGNE & MARTHA		10 BEACH PATH ROAD	007-007-003	1,628.12
ADDIS CHRISTOPHER & LISA		12 BIRCH ROAD	011-071	4,874.44
ADOLFSSON RALF AKA	ULLA ANN-BRITT ADOLFSSON	33 FACTORY COVE ROAD	005-024	11,455.12
AE CERAMICS LLC		93 TOWNSEND AVE		89.28
AESCHLIMAN LEA H		ISLE OF SPRINGS	027-001-053	1,108.56
*AGAMAN SUSAN L		38 EASTERN AVENUE	022-046	1,454.52
AGOSTINE SHARON E	MORRIS C WILLS	136 ATLANTIC AVENUE	010-042-A	2,636.24
ALBANESE WILLIAM & REGINA		77 MONTGOMERY ROAD	030-002-011	436.48
ALBAUM JILL M & RICHARD		27 VIRGINIA STREET	031-036-B	2,881.76
ALBERDING JESSIE A	JESSIE ALBERDING REV TRUST	14 CENTRAL AVENUE	001-009	16,635.84
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-B	300.08
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-C	300.08
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-D	300.08

Owner	Second Owner	Location	Map Lot	Original
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-E	300.08
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-F	302.56
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-G	300.08
ALEXANDER DVELOPMENT LLC		PARK STREET	020-190-H	297.60
ALLEN BRUCE; NANCY THAYER	ERIK H ALLEN JR	CREST AVENUE	006-002-3	62.00
ALLEN BRUCE; NANCY THAYER	ERIK H ALLEN JR	CREST AVENUE	006-001	264.12
ALLEN BRUCE; NANCY THAYER	ERIK H ALLEN JR	7 ROSS LANE	006-002	1,300.76
ALLEN BRUCE; NANCY THAYER	ERIK H ALLEN JR	OLD STONEWALL ROAD	006-002-G	529.48
ALLEN LESLEY D	CAROL WENTWORTH	28 WEST STREET	019-017	3,231.44
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-003	157.48
AMBROSIO ANTHONY J		HANSEN ROAD	020-192-004	161.20
AMERIGAS PROPANE LP				1.24
AMES ROBERT	SHARON MACHON-AMES	1 PATTON LANE	029-040-L	1,300.76
ANAGNOST ALLAN J	LINDA MURPHY-ANAGNOS	30 WARREN LANE	026-033-H	1,582.24
ANANIAN JOSEPH V		296 TOWNSEND AVENUE	030-021	2,122.88
ANDERSON JOSEPHINE C		98 COMMERCIAL STREET	015-019	3,944.44
ANDERSON JUDITH R		24 POWDER HILL FARMS ROAD	025-014-B-002	3,958.08
ANDERSON KENNETH & LINDA		184 CREST AVENUE	002-005	2,642.44
ANDERSON WILL & JULIANA		111 LAKEVIEW ROAD	026-017	1,953.00
ANDERSON WILL & JULIANA		LAKEVIEW ROAD	026-018	78.12
ANDREWS CAROLINE & CHARLES	CATHARINE H ANDREWS	165 MCKOWN POINT ROAD	009-028	2,239.44
ANDREWS CAROLINE & CHARLES	CATHARINE H ANDREWS	165 MCKOWN POINT ROAD	009-029	9,301.24
ANDREWS DANIEL		WALL POINT ROAD	021-013-A	302.56
ANDREWS DANIEL & EVELYN		3 APPALACHEE ROAD	021-004	1,314.40
ANDREWS JOHN F JR		228 MIDDLE ROAD	029-033	3,686.52
ANDREWS JOHN F JR DMD		228 MIDDLE ROAD		555.52
ANDREWS JOHN F JR & LISA		24 BRADLEY ROAD	031-015-A	633.64
ANDREWS LAWRENCE & DEBRA		OFF LAKESIDE DRIVE	029-021-D	136.40
ANDREWS MALCOLM		183 LOBSTER COVE ROAD	021-019	1,559.92
ANGEL JACK DELANO & SARA T		25 BAYBERRY ROAD	011-009-K	1,024.24
ANGELONE MARY; JENNY FREDETTE	JESSICA TAYLOR	26 WARREN LANE	026-033-F	1,836.44
ANNE BUTLER REVOC TRUST	ANNE P & WILLIAM BUTLER	24 WILLIAMS STREET	018-040	2,140.24
ANNENBERG MARCIA		130 MIDDLE ROAD	029-041-003	1,448.32
ANTHONY VAUGHAN C & JOANNE A		OFF SAMOSET ROAD	029-007	295.12
ANTHONY VAUGHAN C & JOANNE A		OFF SAMOSET ROAD	029-007-A	357.12
APOLLONIO SPENCER & ANNMARIE		43 EASTERN AVENUE	022-054	1,635.56
APOLLONIO TAYLOR		23 LAKESIDE DRIVE	029-028	1,898.44

Owner APPALACHEE VILLAGE ASSOCIATION	Second Owner	Location APPALACHEE ROAD	Map Lot 021-044	Original 468.72
AREY CATHERINE G ARLENE G MCINTOSH TRUST		18 WARREN LANE 2 HARBOR ISLAND	026-033-D 015-118-002	1,562.40
*ARMENDARIS JOYCE S		11 WEST STREET	019-127	1,481.80
*ARNOLD GARY L & RITA E		18 WAWENOCK TRAIL	026-007	3,196.72
ARSENAULT JOHN N & LAURA		57 SCHOOL STREET	022-060	1,691.36
ASLAN & ASSOCIATES LLC		61 BARROWS ROAD	017-033	5,126.16
ASPLUNDH EDWARD K & GWENDOLYN		87 APPALACHEE ROAD	021-068	4,418.12
ASPLUNDH EDWARD K & GWENDOLYN		83 APPALACHEE ROAD	021-069	4,302.80
ASPLUNDH EDWARD K & GWENDOLYN		79 APPALACHEE ROAD	021-071	5,472.12
ASPLUNDH EDWARD K & GWENDOLYN		81 APPALACHEE ROAD	021-071-A	6,245.88
AT&T MOBILITY LLC		45 SUMMIT		184.76
ATKINSON SCOTT E		21 POOLER ROAD	004-001-A	3,778.28
ATKINSON SCOTT E & SYDNEY		23 POOLER ROAD	004-001	10,504.04
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-001	318.68
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-002	362.08
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-003	345.96
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-004	362.08
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-005	323.64
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-006	334.80
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-007	407.96
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-008	1,980.28
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-009	409.20
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-010	341.00
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-011	352.16
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-012	513.36
ATLAS ENTERPRISES LLC		SUNSET ROAD	010-054-013	424.08
AUDIN CURTIS H	JANIS AUDIN GUELZOW	OFF SUNSET ROAD	010-059	130.20
AUDIN CURTIS H		54 SUNSET ROAD	010-064	1,128.40
AZARIAN MARGARET EMERY		45 SUNSET ROAD	010-003	1,324.32
BAGONZI ELIZABETH	WILLIAM & JANE COLLINS WIL-	40 VIRGINIA STREET	024-050	4,017.60
BAILEY DARLENE R		86 LOBSTER COVE ROAD	016-099	1,315.64
BAKER DONALD	BARBARA SANDS	42 CAMPBELL STREET	020-031	1,532.64
BALLS ANN K & VINCENT		LAKEVIEW ROAD	018-064-A	1,664.08
BALMY DAY CRUISES RAI MY DAYS-MADANRO II INC		38 MCKOWN STREET	015-079	870.48
BALSDON ELIZABETH C		41 WILLIAMS STREET	018-001	799.80

Owner	Second Owner	Location	Map Lot	Original
BALSDON RUTH S		10 HUTCHINSON DRIVE	029-040-C	1,408.64
BAINK OF OKLAHOMA NA BARNES ARTHUR P & HELENE	JAMES B KITE JK THE BARNES REVOC TRUST	122 MCKOWN POINT ROAD 34 JUNIPER POINT ROAD	009-001 004-015	25,168.28 6,312.84
BARNHURST KEVIN J & DONNA A		160 WESTERN AVENUE #3B	014-020-003B	3,179.36
BARR PAUL T & ILENE A		62 WALL POINT ROAD	017-014	3,813.00
BARRETT MARY E		36 JUNIPER POINT ROAD	004-017	5,136.08
BARKETT MIKANDA BARRS CHARLES S JR & KATHLEEN		/ STONEHEDGE DRIVE 19 CROOKED PINE ROAD	022-007-A 011-054-A	1,455.76 4,919.08
BARRY BRUCE & VIVIAN		POWDER HILL FARMS ROAD	025-014-B-003	2,256.80
BARTER ALFRED A		21 KENNEY FIELD DRIVE	020-185	1,288.36
BARTER ALFRED A		KENNEY FIELD DRIVE	020-186	111.60
BARTER ALLEN J & KATHRYN T		45 REED ROAD	026-021	1,055.24
BARTER CALVIN W & SALLY P		47 LAKESIDE DRIVE	029-026	700.60
BARTER DONALD; FLOYD HELLER	WYMAN HOWARD; ROB HASLAM	WAWENOCK TRAIL	026-008-A	22.32
BARTER GARY R & AARON T		106 OCEAN POINT ROAD	031-007	4,198.64
Barter Gregory W & Lucy H		102 KENNEY FIELD DRIVE	022-050	1,522.72
Barter House LLC		EAMES ROAD	015-025	296.36
Barter House LLC		15 EAMES ROAD	015-026-001	6,733.20
BARTER JAMES C	BARTER NELLIE S	260 OCEAN POINT ROAD	031-034	1,655.40
BARTER KEVIN L		24 SCHOOL STREET	020-139	1,072.60
BARTER M ROBERT	C/O MERRILL E BARTER	11 ATLANTIC AVENUE	020-054	5,236.52
BARTER MICHAEL A	KIMBERLY R SOLER	6 WILDER LANE	025-001-B	1,762.04
*BARTER MILES N & SHARON		20 SEA STREET	015-050	1,799.24
BARTER SANDRA L		21 HUTCHINSON DRIVE	029-040-F	1,067.64
BARTLES MICHAEL L & HARLEY R		437 LAKESIDE DRIVE	013-009	2,316.32
Bartlett Hilary e		53 LAKESIDE DRIVE	029-021	1,722.36
BARTON ALEXANDRA, SARAH & LISA	WILLIAM F BARTON	MASSACHUSETTS ROAD	004-032	2,729.24
BARTON FREDERICK D	KATHRYN LUNNEY	58 MASSACHUSETTS ROAD	004-038	7,802.08
BARTON ROBERT BRADFORD		46 JUNIPER POINT ROAD	004-020	5,903.64
BARTON WILLIAM E	WILLIAM BARTON REV TRUST	28 MASSACHUSETTS ROAD	004-033	4,220.96
BARTON WILLIAM E	WILLIAM BARTON REV TRUST	50 MASSACHUSETTS ROAD	004-025	12,273.52
BASILIERE ROBERT J & JUDITH		183 WESTERN AVENUE	013-026	4,719.44
BASS JOHN R II TRUSTEE		24 POOLER ROAD	004-063	14,609.68
BALAKIS MARY I	HOLIGE VITABLE LINES	LAKESIDE DRIVE	029-008	2/4.04 2 82E 06
BATES SUSAIN IN TRUSTEE	ROCKWELL FAMILY TRUST	SIGNAL POINT CONDOS	015-043-051	2,823.90
BATH SAVINGS INSTITUTION		TODD AVENUE	015-096	12,132.16
BATH SAVINGS INSTITUTION		TODD AVENUE		720.44
BATTIT SUZANNE		9 HIGH STREET	016-050	2,930.12

Owner BAYBERRY HOUSE INC	Second Owner	Location 106 TOWNSEND AVENUE	Map Lot	Original 252.96
BAYBERRY HOUSE LLC		106 TOWNSEND AVENUE	020-104	4,397.04
BAZINET RONALD		60 NAHANADA ROAD	011-063-A	1,259.84
BAZINET RONALD A BBH EMBROIDERY INC		62 NAHANADA ROAD 45 COMMERCIAL STREET	011-063-B	1,170.56 324.88
BBH MONTGOMERY ROAD LLC		15 MONTGOMERY ROAD	022-043	2,529.60
BBH REALTY LLC		COMMERCIAL STREET	015-072	8,179.04
BBH REALTY LLC		45 COMMERCIAL STREET		124.00
BBH VACATION RENTALS LLC	C/O JAMES BARROWS	86 LAKEVIEW KOAD	018-065	3,713.80
BEACH COVE HOTEL & RESORT		1 OAN 31 48 I AKEVIEW ROAD		307.56
BEACH CREST II C		CREST AVENUE	007-008-B	1.612.00
BEACH POINT LLC		38 BEACH ROAD	007-008-C	8,724.64
BEAL KAREN L TRUSTEE	KAREN L BEAL REV INT TRUST	166 COMMERCIAL STREET	015-030	4,118.04
BEALE DANIEL	PAUL D MAVRIS	10 CRANBERRY ROAD	011-006	2,116.68
BEALS DAVID A & VIRGINIA	BEALS FAMILY VAC HOME TRST	CAROUSEL CONDOMINIUMS	010-032-081B	2,179.92
BEAN DAVID A		53 ROADS END		21.08
BEAN DAVID A & KATHRYN		53 ROADS END	010-020	11,885.40
BEAN LAURIE L		61 ROADS END	010-019	3,578.64
BEAN THOMAS R & VIVIAN	BEAN JOINT REVOC TRUST	109 CREST AVENUE	010-067	1,231.32
BEAN THOMAS R & VIVIAN	BEAN JOINT REVOC TRUST	OFF CREST AVENUE	010-068	130.20
*BEANE GLADYS D BFANF GI ADYS:PATRICIA CI ARK	ROB 1 FON & GARY BI ACKMAN	290 LAKESIDE DRIVE	025-007-ON	39.68 555 52
BEANE 11 INF 1		19 HEDON COVE DOAD	025 08/ 026-022-E	1 275 FE
BEATTIE CHARLES ROBERT III		19 HERON COVE ROAD 8 HAHN COVE RD	026-022-E 009-021	3,565.00
BEAUCHEMIN FAMILY REVOC LIV TRST	ALFRED & GEORGIA BEAUCHEMIN 152 ATLANTIC AVENUE	152 ATLANTIC AVENUE	010-047	2,001.36
BEES ABIGAIL M & JONATHAN D		8 PINKHAM COVE ROAD	002-002	9,450.04
BEGLEY JAMES E & DONNA		19 UNION COURT	020-157	1,779.40
BELL VICTORIA A & SUMNER		41 HIGHLAND PARK ROAD	023-011	538.16
BENARDETE DIEGO		8 HILLCROFT ROAD	020-010	1,439.64
BENEDICT ANDREW		36 LAKEVIEW ROAD	018-054	1,292.08
BENEDICT PETER B & JAN		:	015-089	2,972.28
BENICA AKTHUK G	BENICA SHEKKY L	43 UNION STREET UNIT #3	020-063-003	1,096.16
BENNER DAVID R & EMMA		49 KENNEY FIELD DRIVE	022-086	1,826.52
BENNETT ELIZABETH F	ELIZABETH BENNETT LIV TRST	10 CAMPBELL STREET	016-048	1,610.76
BENOIT ANDRE EUGENE JR BENOIT KENNETH J JR & PATRICIA		227 SAMOSET ROAD 12 FACTORY COVE ROAD	028-011-A 005-019	4,989.76 13,377.12

Owner	Second Owner	Location	Map Lot	Original
BERGER STEVEN		18 GILEAD STREET	020-131	2,153.88
BERGERON JACQUELINE		100 TOWNSEND AVENUE #4	020-102-004	1,403.68
BERGQUIST FAMILY REVOC TRUST	FRED & CAROL BERGQUIST	9 UNION COURT	020-159	1,816.60
BERRILL MICHAEL & DEBORAH		100 WALL POINT ROAD	017-019	5,079.04
BERRILL MICHAEL & DEBORAH		OFF BARROWS ROAD	017-026	55.80
BERRY LOIS-JEAN		96 ATLANTIC AVENUE #3D	016-018-A-03D	2,493.64
BERRY THOMAS A		23 OAK STREET	019-145	5,521.72
BERRY THOMAS A ESQ		23 OAK STREET		152.52
BERTIN CHRISTOPHER & CATHERINE			028-008-C	1,071.36
BEST LISA N		56 CAMPBELL STREET	020-034-A	861.80
BEST LISA N		25 HARBOR HEIGHTS ROAD	016-130	2,147.68
BEVERIDGE JOHN W & ANDREA		86 OLD STONEWALL ROAD	006-002-N	1,403.68
BEVERIDGE JOHN W & ANDREA		OLD STONEWALL ROAD	006-002-0	282.72
BGN HOLDINGS LLC	7 WESTERN AVE TRUST	7 WESTERN AVENUE	018-014	2,135.28
BGN HOLDINGS LLC	7 WESTERN AVE TRUST	WESTERN AVENUE	018-021	223.20
BIGOS KELLIE		228 ATLANTIC AVENUE	006-026	1,194.12
BILLARD PHILIP W		62 TOWNSEND AVENUE	020-094	3,259.96
BILLIG MICHAEL D & ELIZABETH L		260 SAMOSET ROAD	028-004	8,635.36
BILLIS MITCHELL J		8 FULLERTON STREET	019-125	1,593.40
BIRD LESLIE JEAN		55 EASTERN AVENUE	022-052	1,755.84
BISSELL SONIA L		39 ROADS END	010-024	8,056.28
BISTRO INC		12 BY WAY		332.32
BLACKMAN BETH A		7 PATTON LANE	029-040-M	1,666.56
*BLACKMAN CHARLES E		93 EASTERN AVENUE	023-022	429.04
BLAKE GARY I & CATHY L		96 KENNEY FIELD DRIVE	022-051-A	2,483.72
BLAKE SCOTT S	ELIZABETH A RETTENMAIER	11 OLD ICE HOUSE ROAD	014-026	1,440.88
BLAKE STERLING M		24 OLD ICE HOUSE ROAD	014-025	3,769.60
BLAKE TYLER G & LYNN A		5 VILLAGE COURT #3	019-042-A-003	3,702.64
BLAKE'S BOATYARD INC		118 MCKOWN POINT ROAD		396.80
BLAKESLEE MERRITT R & MARTHA		226 LAKESIDE DRIVE	029-001-002	6,226.04
BLAKESLEY ROBERT G & ALINA C		94 BAYVILLE ROAD	024-018	2,173.72
BLAMEY BEVERLY T & JEROME		9 SEA STREET	019-020	2,411.80
BLANCHARD BARBARA A	DEBORAH HANSEN	42 WILLIAMS STREET	018-039	1,424.76
BLANCHARD BARBARA A	DEBORAH HANSEN	34 WILLIAMS STREET	018-039-ON	722.92
BLINKHORN ANN L	RODERICK E KESTING	16 MOUNTAIN VIEW ROAD	029-006-D	2,148.92
BLINKHORN ANN L	RODERICK E KESTING	LAKESIDE DRIVE	029-006-B	106.64
BLOIS ELLEN M BLUEWATER INC		24 EASTERN AVENUE MIDDLE ROAD	022-029 030-040-041	1,826.52 651.00

Owner BLUEWATERVISTA LLC BOGART FAMILY LLC	Second Owner	Location 8 ROBERTS CIRCLE ISLE OF SPRINGS	Map Lot 024-019 027-001-226	Original 1,867.44 902.72
BOGGS BLANCHE D		36 SEA STREET	015-054	1,757.08
BOGGS DAVID II & BLANCHE D BOHEMOND CORP		133 ATLANTIC AVENUE #91B	010-032-091B	2.179.92
BOHEMOND CORP	HOLDING CAPITAL GROUP INC	133 ATLANTIC AVENUE #91A	010-032-091A	2,498.60
BOND CHRISTOPHER		65 MCKOWN STREET	015-088	2,747.84
BOORD DRUMMOND R		269 WESTERN AVENUE	008-001	4,623.96
BOORD MARIA C BOOTHBAY HARBOR ARTISANS INC		2 WHARF STREET		11.16 24.80
BOOTHBAY HARBOR FRAMERS INC		185 TOWNSEND AVENUE		99.20
BOOTHBAY HARBOR MARINE SVCS		67 ATLANTIC AVENUE		40.92
BOOTHBAY HBR WATERFRONT PRES		65 ATLANTIC AVENUE	W3016-024	20,985.76
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-022	1,134.60
BOOTHBAY HARBOR YACHT CLUB		143 WESTERN AVENUE	014-023	2,496.12
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-023-A	124.00
BOOTHBAY HARBOR YACHT CLUB		6 OLD ICE HOUSE ROAD	014-024	3,534.00
BOOTHBAY HARBOR YACHT CLUB		150 WESTERN AVENUE	014-017	9,929.92
BOOTHBAY HARBOR YACHT CLUB		WESTERN AVENUE	014-018	2,514.72
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE	014-019	9,112.76
BOOTHBAY HARBOR YACHT CLUB		156 WESTERN AVENUE		1,288.36
BOOTHBAY HOLDINGS LLC		185 TOWNSEND AVENUE	022-017	32,364.00
BOOTHBAY LOBSTER WHARF INC		97 ATLANTIC AVENUE		399.28
BOOTHBAY REGION ART FOUNDATION		TOWNSEND AVENUE		44.64
BOOTHBAY REGION HEALTH CENTER		185 TOWNSEND AVENUE		184.76
BOOTHBAY REGION LAND TRUST		93 APPALACHEE ROAD	021-066	6,109.48
BB REGION MARITIME FOUNDATION		87 ATLANTIC AVENUE	016-021	5,510.56
BORKOWSKI BENJAMIN J			013-010-A	3,039.24
BORSIG JAMES		59 OCEAN POINT ROAD #27	022-039-027	481.12
BORSIG JAMES & KATHERINE		18 PERKINS ROAD	019-054-A	3,102.48
BOSCO JOSEPH A & CAROL B		86 BAYVILLE ROAD	024-014	1,428.48
BOTTI JAMES & GERALDINE		61 SUNSET ROAD	010-001	2,860.68
BOUCHER DANIEL & CATHIE		21 BAY STREET	016-109	1,325.56
BOUFFARD RONALD P BOUFFARD RONALD P BS DC		18 WEST STREET 18 WEST STREET	019-015	2,648.64 52.08
BOURASSA CYNTHIA A		WALL POINT ROAD	017-023	933.72
BOURETTE GEORGE & ROSEMARY		80 PARK STREET	021-039-D	3,303.36

Owner	Second Owner	Location	Map Lot	Original
BOWDEN JONATHAN D	BIANCA LAPOINTE	20 BAY STREET	016-060	1,800.48
BOWDITCH ROAD LLC		32 OAK POINT ROAD	012-002	9,406.64
BOWDITCH ROAD LLC		48 OAK POINT ROAD	012-003	9,675.72
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-A	233.12
BOWDITCH ROAD LLC		47 OAK POINT ROAD	012-006	18,555.36
BOWDITCH ROAD LLC		41 OAK POINT ROAD	012-007	8,234.84
BOWDITCH ROAD LLC		31 OAK POINT ROAD	012-008	7,156.04
BOWDITCH ROAD LLC		OAK POINT ROAD	012-003-00B	9,985.72
BOWDITCH ROBERT & LOUISE	LORING WOLCOTT & COOLIDGE	129 MCKOWN POINT ROAD	004-060	11,662.20
BOWER AMY S	DAVID C FISICHELLA	127 LOBSTER COVE ROAD	021-025-A	2,281.60
BOYD ANN M		250 WESTERN AVENUE	013-006	2,233.24
BOYD DANIEL & ALYSON		16 JORDAN DRIVE	030-002-009	2,925.16
BOYD KATHERINE M		23 HOWARD STREET	019-001	2,152.64
BOYD KATHERINE M		14 WEST STREET	019-014	3,448.44
BOYD R GARRY		8 JORDAN DRIVE	030-002-010	440.20
BOYD ROBERT W		35 HOWARD STREET	019-018	6,508.76
BOYD ROBERT W		248 WESTERN AVENUE	013-005	2,085.68
BOYD ROBERT & KATHERINE		35 HOWARD STREET		226.92
BOYNTON ROBIN L.		29 CREST AVENUE	016-001-A	1,506.60
BPUMO ENTERPRISES LTD		5 OAK STREET		171.12
BRADLEY SUSAN F	CHARLES FLETCHER	BAYVILLE ROAD	024-011	233.12
BRADLEY SUSAN F	CHARLES FLETCHER	103 BAYVILLE ROAD	024-036	2,884.24
BRADLEY SUSAN F	BRADLEY FAMILY RES TRUST	135 APPALACHEE ROAD	024-054-C	5,686.64
BRADLEY BRUCE		OCEAN POINT- OFF	031-029-5	248.00
BRADLEY SUE E		63 GILES ROAD	031-029	1,765.76
BRADSELL KENNETH & MARCIA		35 BARROWS ROAD	017-035	5,495.68
BRANCH ANETA ROXANA KISS		21 ARTHUR DRIVE	029-013-I	2,204.72
BRANCH KRISTINA		70 WALL POINT ROAD	017-017	5,675.48
BRANCH MARGARET & STEPHAN		23 ATLANTIC AVENUE	020-051	4,917.84
BRANCH STEPHAN & MARGARET		87 EASTERN AVENUE	022-049	276.52
BRANDT FAMILY TRUST	ANN BRANDT	34 EASTERN AVENUE	022-044	2,282.84
BREEN VALERIE & MICHAEL		236 LAKESIDE DRIVE	029-001	6,110.72
BREMER JACK M & SUSAN		25 VILLAGE COURT #9	019-042-A-009	3,798.12
BREWER DOROTHY		332 TOWNSEND AVENUE	030-029-A	2,142.72
BREWER HERBERT K JR		17 HIGHLAND PARK ROAD	023-016	1,006.88
BREWER HERBERT K JR		15 HIGHLAND PARK ROAD	023-018	411.68
BREWER HERBERT K JR		HIGHLAND PARK ROAD	023-026-B	279.00
BKEWEK JENNIFEK L		22 HIGHLAND PARK KOAD	U23-U26-UU5A	1,926.96
BREWER MARC A		36 BAY STREET	016-073	1,559.92

Owner	Second Owner	Location	Map Lot	Original
BREWER MICHAEL A		23 HIGHLAND PARK ROAD	023-026-001	1,685.16
BREWER MICHAEL M	MARTHA J CLAYTER	89 PARK STREET	021-036	1,347.88
BREWER PATRICIA A		10 HACKMATACK ROAD	030-056	2,404.36
BREWER RUSSELL & HEATHER		102 TOWNSEND AVENUE	020-103	3,282.28
BREWER SHAWN		27 HIGHLAND PARK ROAD	023-026-002	1,607.04
BREWER TERRY O		250 ATLANTIC AVENUE	009-030	885.36
BREWER WAYNE A & LUCY A		3 BRADLEY ROAD	031-026-C	778.72
BRIGGS CRAIG H		42 ATLANTIC AVENUE	016-042	2,708.16
BROGDON DANIEL F	BRENDA A BURT	4 GILES PLACE	019-021	2,890.44
BROOKS DAVID A & ANNE G		WESTERN AVENUE	014-016-A	105.40
BROOKS DAVID A & ANNE G		131 WESTERN AVENUE	014-030	4,263.12
BROOKS DAVID A & ANNE G		ON R/W OFF LAKEVIEW	014-030-A	73.16
BROWER STUART L		18 CREST AVENUE	016-145	7,349.48
BROWN BARBARA E		12 WEST STREET	019-013	1,387.56
BROWN BROS INC		121 ATLANTIC AVENUE	010-034	29,368.16
BROWN BROS INC		ATLANTIC AVENUE	010-035	100.44
BROWN BROS INC		112 ATLANTIC AVENUE	010-038	3,157.04
BROWN BROS INC		124 ATLANTIC AVENUE	010-040	2,943.76
BROWN BROS INC		130 ATLANTIC AVENUE	010-041	2,653.60
BROWN BROS INC		121 ATLANTIC AVENUE		1,692.60
BROWN BUDDY				24.80
BROWN ELIZABETH & TIMOTHY		45 HERON COVE ROAD	029-042-E	2,393.20
BROWN JOAN		118 ATLANTIC AVENUE	010-039	4,025.04
*BROWN JOAN		18 CAMPBELL STREET	016-049	2,284.08
BROWN KAY LIFE TENANT		HARBOR HEIGHTS ROAD	016-134	1,076.32
BROWN LAWRENCE & ROSEMARY		49 BAY STREET	016-081	2,570.52
BROWN LINWOOD L III	LISA A KLUMB TRUST	101 LINEKIN ROAD	003-002-009	10,130.80
BROWN LOUISE D	CATHY MCDANIEL	11 LAKESIDE DRIVE	029-029	1,796.76
MCGUIGGAN MARIA & HEATHER				
BROWN MARY LEE		133 ATLANTIC AVENUE #51B	010-032-051B	2,024.92
BROWN MICHELLE J		169 ATLANTIC AVENUE	010-009	1,466.92
BROWN RICHARD & SANDRA		LOBSTER COVE ROAD	016-135	229.40
BROWN SANDRA L		117 LOBSTER COVE ROAD	021-025	5,031.92
BROWN TED BROWN TIMOTHY		4 PICKOWIN STREET	U-040-000	14.00 876 68
BROWN TIMOTHY E		HERON COVE ROAD	029-042-B	303.80
BROWN TIMOTHY E		HERON COVE ROAD	029-042-C	226.92
BRT PROPERTIES LLC	KATHLEEN MORKELL-BROWN	65 COMMERCIAL STREET	022-039-025 015-069	311.24 9,037.12

Owner BRT PROPERTIES LLC BRT PROPERTIES LLC	Second Owner	Location 71 COMMERCIAL STREET 65 COMMERCIAL STREET	Map Lot 015-063	Original 8,742.00 930.00
BRT PROPERTIES LLC		71 COMMERCIAL STREET	022-062	200.88
BRUNNER FAM TRUST AGREEMENT		41 ROADS END	010-023	7,363.12
BRYER STEPHEN & ROBERTA		231 LAKESIDE DRIVE	029-002-A	2,136.52
BRYER STEPHEN & ROBERTA		221 LAKESIDE DRIVE	029-002-C	2,167.52
BUA ROBERT		1 BY WAY		373.24
BUA ROBERT & SARAH		47 LINEKIN ROAD	001-001	15,221.00
BUCHANAN JAN & DAVID		44 BAY STREET	016-075	1,502.88
BUCKLEY HENRY T JR & DIANE		73 BAY STREET	016-106	2,095.60
BUNCE BILL M & MARCIA K BURGESS ROBERT 1R & BARBARA		33 MOUNTAIN VIEW ROAD	029-006-G 005-012	1,693.84
BURGOYNE WALLACE C & DAWN		20 HARRIS POINT ROAD	017-002-A	4,199.88
BURLEY PHYLLIS NORTON ESTATE		ISLE OF SPRINGS	027-001-137	92.089
BURNHAM DOUGLAS		33 BARROWS ROAD	017-036	4,310.24
BURNHAM LISA A		95 LOBSTER COVE ROAD	016-137	3,667.92
BURNHAM LISA A		98 LOBSTER COVE ROAD	016-102	1,982.76
BURNS LAURA E		114 WESTERN AVENUE	014-013	2,828.44
BURT RICHARD & BARBARA		9 SCHOOL STREET	020-149	1,376.40
BUSH PORTER D	BUSH WESTERN AVE TRUST	124 WESTERN AVENUE	014-014	1,935.64
BUSSELL BERNI H		160 WESTERN AVENUE #10A	014-020-010A	3,148.36
BUTLER DAVID E		15 FULLERTON STREET	019-092	2,329.96
BUXTON CAROL D		61 MCKOWN POINT ROAD	2008-007	7,183.32
BOALON CAROL D	SVB CT INCT INCT AND 1	O CLIDE POINT BOAD	017 0050	4.30 17.677.00
BYRU KIMBERLEY L	BYRD IRUSI U/a MAY 1, 2021	9 SHIPS POINT ROAD	014-005C	17,622.88
BYRNE JAMES L		128 LAKESIDE DRIVE	029-013-C	3,357.92
CABOOSE COLLAGE LLC	SCOTT 10BDAN	KOCK KOAD 191 MCKOWN POINT ROAD	009-017 009-018	141.36 2.349.80
CAGLE NATHAN E JR & LINDA		14 MADDOCKS ROAD	018-049-001B	2,172.48
CAGLE NATHAN E JR & LINDA	CAGLE, LINDA	12 MADDOCKS ROAD	018-049-001A	2,172.48
CAIN RICHARD A & JOANNE		BAYVILLE	024-012-B	8.68
CAIN RICHARD A & JOANNE		BAYVILLE	024-012-C	8.68
CALDWELL JANA		ATLANTIC AVENUE	010-011-A	947.36
CALDWELL JANA L		8 ROADS END	010-011	4,946.36
CALTESO INC		30 COMMERCIAL STREET		24.6U 20F 12
CAMILLE F RICHARDSON REV TRUST	CAMILLE F RICHARDSON	52 MCFARLAND POINT DR #6	015-043-026	293.12 4,599.16
CAMPBELL BELINDA L		137 LOBSTER COVE ROAD	021-022	923.80

Owner CAMPBELL CREEK HOUSING PARTNERS	Second Owner PRESERVATION MANAGEMENT	Location 1 ANDREA LANE	Map Lot 018-045-A	Original 12,727.36
CAMPBELL CREEK HOUSING PAKTNEKS CAMPBELL DAN	PRESEKVALION MANAGEMENI	ANDKEA LANE	U18-045-D	10,425.92 146.32
CAMPBELL DANIEL, THOMAS & SYLVIA		41 KENNEY FIELD DRIVE	022-088	1,731.04
CAMPBELL JAMIE		24 HACKMATACK RD		40.92
CAMPBELL JASON L & IRICIA A		1/ FULLEKTON STREET	160-610	1,781.88
CAMPBELL JOINE CAMPBELL RONNIE & JAMIE		36 CAMPBELL STREET 24 HACKMATACK ROAD	020-029 030-027-00A	1,581.00 2,932.60
CAMPBELL THERESA A		10 ATLANTIC AVENUE	020-045	1,855.04
CAMPBELL THOMAS & BELINDA		139 LOBSTER COVE ROAD	021-021	4,132.92
CAMPBELL WILLIAM R		52 MCKOWN STREET	015-080	2,658.56
CAMPBELL WILLIAM K & RELLY J		122 LAKESIDE DRIVE	029-013	3,976.68
CAMPBELL COVE INVESTMENT CORP		12 MCKOWN STREET	015-102	6,614.16
CANE CLIFTON & ANNE		3 BY-WAY 3 BV WAV	015-003	2,802.40
CANN DAVID J	PATRICIA STROHMAN-CANN	50 OAK STREET	019-137	3,250.04
CAP'N FISH REAL ESTATE HOLDINGS		44 COMMERCIAL STREET	015-010	9,730.28
CAPORALE ERNEST J & MARY R		112 LAKEVIEW ROAD	026-016	2,627.56
CAPOZZI FAMILY LTD PARTNERSHIP		49 APPALACHEE ROAD	021-074	2,742.88
CAPTAIN DUNTON'S RENTAL		10 HIGH STREET	020-027	3,154.56
CARBONE LISA J		47 KENNEY FIELD DRIVE	022-086-A	2,455.20
CARBONE STEPHEN L III		15 GILEAD STREET	020-132	2,579.20
CARD I KOINICS OSA INC		225 IOWINSEIND	011	9.20
CARLISLE JOANINE I HORP CARMODY WILLIAM F III & TRINA		31 NAHANADA KUAD 46 SCHOOL STREET	011-00/ 022-001	1,550.00
CARMOLLI PATRICIA P		7 BY-WAY	015-002	2,704.44
CAROLIN DENNIS & TRACIE Y		30 HOWARD STREET	019-026	1,805.44
CARON WENDY & THOMAS		19 TURKEY HILL DRIVE	030-006-B	3,188.04
CAROSIELLI SHERRY L		5 HILLCROFT ROAD	016-069	1,589.68
CAROUSEL MOSIC INEATRE LEC				47.007
CAROUSEL REALTY LLC		196 TOWNSEND AVENUE	026-037-D	5,710.20
CARPENTER E JANE		9 SECRET COVE LANE	018-029-A	1,442.12
CARIER ARIHUR		26 WILLIAMS STREET		29.76
CARIER ARIHUR A		26 WILLIAMS STREET	018-041	1,351.60
CARIER DOUGLAS & REBECCA		182 LUBSTER COVE ROAD	021-040	1,021.76
CARTER DOUGLAS & REBECCA		62 WESTERN AVENUE	018-028	7,183.32
CARTER DOUGLAS A CARTER DOUGLAS A		HIGHLAND PARK ROAD HIGHLAND PARK ROAD	023-026 023-026-006	498.48 218.24

Owner CARTER DOLIGIAS A	Second Owner	Location HIGHLAND DADK DOAD	Map Lot	Original
CANTEN DOUGLAS A		WALL BOINT BOAD	023-020-007	109 12
CARTER DOUGLAS ANDREW		63 CREST AVENUE	010-074-A	1,729.80
CARTER MATTHEW		95 EASTERN AVENUE	023-021	09.699
CARTER MATTHEW		1 ECHO LAKE ROAD	031-013	3,397.60
CARTER MATTHEW		14 SNOW ROAD	020-001	570.40
CARTER VICTORIA		12 BRADLEY ROAD	031-013-B	1,495.44
CARTER VICTORIA A		12 BRADLEY ROAD		9.92
CARTWRIGHT ERIN		32 CREST AVENUE	016-147	9,385.56
CARVER DOLORES M		82 LOBSTER COVE ROAD	016-098	2,347.32
CARVER DOLORES M		37 SUMMIT ROAD	020-000	693.16
*CARVER ERNEST & VICKIE		18 LOGAN ROAD	018-048	1,355.32
CARY BARBARA		27 WEST STREET	019-109	1,748.40
CASE NANCY P		95 KENNEY FIELD DRIVE	023-025-A	1,971.60
CASEY ADAM PAUL & CINDY LOU		14 WILLIAMS STREET	018-038	1,769.48
CASEY DIANA		36 FULLERTON STREET	019-105	913.88 14.88
CELLED DONAL D. H. & ADLENE E		I OBSTED COVE DOAD	016-007-4	30003
CELLET CONALD H & API ENE E		4 WATERS ENGE TRAIL	016-085	2 644 92
CENTER OF ANTINE POWER				2011.072
CENTRAL MAINE POWER	OC THEMESON WANTED	163 TOWNSEND AVENILE	010-660	332.32 2 346 08
CENTRAL MAINE POWER	AVAINGRED PAINAGEMENT CO	TONINGEIND AVENUE	000 000	2,340.00
CENTRAL MAINE POWER	AVANGKID MANAGEMEN I CO		660-660	91,8/0.36
CHADBOURNE LINDSAY & TROY		OCEAN POINT ROAD - OFF	031-029-4	285.20
CHAMBERLIN DOREEN M	RICHARD & JEDDA MARTEL	39 EASTERN AVENUE	022-055	1,359.04
CHAMBERS ERIKA & MICHAEL		115 APPALACHEE ROAD	021-058	4,399.52
CHAMBERS MARCIA L		WEST HARBOR POND CONDO	014-039-014D	2,912.76
CHAPMAN KATHLEEN A H REV TRUST		12 PINKHAM COVE ROAD	900-500	13,993.40
CHAPMAN LAURA		65 TOWNSEND AVENUE		89.28
CHAPMAN LAURA W		65 TOWNSEND AVENUE	020-077	6,192.56
CHAPMAN MARGARET M		14 TODD AVENUE	015-093-A	1,579.76
CHAPPELLE DONNA R		56 MONTGOMERY ROAD	030-001-A	2,328.72
CHARLES D WICK REVOCABLE TRUST	CHARLES D WICK	49 BLOW HORN ROAD	007-002	1,665.32
CHASE CORDELIA V		27 BLOW HORN ROAD	007-004	1,532.64
CHASE PETER W		8 SHERMAN STREET	019-113	1,934.40
CHASE ROBERT C & JOAN S		116 LAKEVIEW ROAD	026-012	4,194.92
CHEN JIE		43 COMMERCIAL STREET	015-073	3,457.12
CHEN JIE		41 COMMERCIAL STREET	015-074	4,242.04
CHEN JIE CHTZTNSKT JAN & BDENDA		43 COMMERCIAL STREET	002-005-001	37.20
		OI LINENIN NOAD	T00-000-000	21.17.6

Owner	Second Owner	Location	Map Lot	Original
CHOWDER HOUSE INC		22 GRANARY WAY		58.28
CHRISTOPHER MICHAEL SR	MARCIA LYNNE CHRISTOPHE	15 HARBOR HEIGHTS ROAD	016-132	1,579.76
CHRISTOPHER RICHARD & NANCY		422 LAKESIDE DRIVE	013-021	3,382.72
CHURCH OUR LADY QUEEN OF PEACE		ATLANTIC AVENUE	016-122-00	1,905.88
CHURCH OUR LADY QUEEN OF PEACE		85 ATLANTIC AVENUE	016-022	5,294.80
CHURCHILL THOMAS J	MONICA KANTOR-CHURCHIL	WESTERN AVENUE	018-027-A	223.20
CHURCHILL THOMAS J	MONICA KANTOR-CHURCHIL	22 OLD QUARRY LANE	018-031-B	4,259.40
CIANELLI SHELIA; GILL REALTY LLC	PATRICIA J SAVERY DEVISES	LAKEVIEW ROAD	026-020	1,051.52
CIANELLI SHELIA; GILL REALTY LLC	PATRICIA J SAVERY DEVISES	LAKEVIEW ROAD	018-067	1,154.44
CICCI2 LLC		28 UNION STREET	020-128	3,162.00
CIRUTI JOAN		70 BAY STREET	020-208-B	768.80
CLADIS HARRISON & LISA		16 BEAR END ROAD	013-007	11,385.68
CLADIS HARRISON & LISA	SUSANNE G HAMBLEN	16 HODGDON COVE ROAD	013-014	2,812.32
CLAPP LINDA & DAVID		LAKESIDE DRIVE	029-006-K	79.36
CLAPP LINDA & DAVID		5 MOUNTAIN VIEW ROAD	029-006	2,883.00
CLARK ANDREW D & KATRINA C		99 LAKESIDE DRIVE	029-018	1,187.92
CLARK ANDREW D & KATRINA C		LAKESIDE DRIVE	029-019	405.48
CLARK GLENNA & ROBERT		36 WAWENOCK TRAIL	026-002	1,824.04
CLARK REALTY TRUST	ROBERT H & GLENNA C CLARK	28 WAWENOCK TRAIL	026-004	3,057.84
CLARK SARAH R & THOMAS E		58 WALL POINT ROAD	017-013	3,928.32
CLARKSON TOBY J DMD				355.88
CLAY S ORMSBEE REVOCABLE TRUST	CLAY S ORMSBEE	15 SNOW ROAD	020-003	1,439.64
*CLOSSON DONNA L		9 WEEKS ROAD	016-103	1,881.08
CLOSSON DONNA LEE		LOBSTER COVE ROAD	016-136	199.64
CLOSSON JERRY WAYNE JR		21 CAMPBELL STREET	016-053	1,838.92
CLOSSON MARY E & JERRY JR		23 CAMPBELL STREET	016-052	1,970.36
COADY JOHN ALLEN		7 WARREN LANE	026-034	1,086.24
COADY JUDITH A		78 EASTERN AVENUE	022-048	1,056.48
COASTAL CAR WASH INC		TOWNSEND AVENUE		827.08
COASTAL MAINE POPCORN CO INC		15 TOWNSEND AVENUE		241.80
COATES MARK		10 PERKINS ROAD	019-054	2,563.08
COCA COLA COMPANY				26.04
COCA-COLA BOLLLING OF NORTHERN				683.24
COCHRAN CAROLE C		2 MCFARLAND POINT DR #34	015-043-034	2,623.84
COFFEY CATHERINE A & JOHN B		21 VILLAGE COURT #7	019-042-A-07	3,789.44
COFFIN CLAUDIA		70 ATLANTIC AVENUE	016-121	3,197.96 43.40
COLA SHARYN A & DEREK A		4 HERON COVE ROAD	026-022-C	1,692.60

Owner	Second Owner	Location	Map Lot	Original
COLBURN SUZANNE F		56 WEST STREET UNIT C 14 STMMONS DRIVE	019-038-C 022-039-004	1,178.00
COLBY MARK		28 EASTERN AVENUE	022-030	1.102.36
COLBY RALPH HAYES		19 MADDOCKS ROAD	018-058	3,248.80
COLCORD DONALD W		26 LAKESIDE DRIVE	030-042	994.48
COLCORD LARRY E & MARY H		25 PINE STREET	020-203	1,860.00
COLEMAN JAMES JR	COLEMAN MAINE NOMINEE TRST	14 ROBERTS CIRCLE	024-024	1,536.36
COLEMAN MARION T		54 WEST STREET	019-037	3,777.04
*COLL WILLIAM F & CATHERINE M		141 SAMOSET ROAD	025-018-002B	4,526.00
COLLINS BENTLEY & BRENDA		20 LINEKIN ROAD #9B	001-017-A-009B	3,656.76
COLLINS CRAIG S	PAMELA A GARDINER	BLACKSTONE ROAD	024-026-D-001	148.80
COMERFORD JEFFREY & DELIGHT		46 OAK STREET	019-134	2,173.72
CONLEY PAUL & CLAIRE		28 VILLAGE COURT #37	019-042-A-037	4,098.20
CONN ROBERT H JR & LISA A		34 POWDER HILL FARMS ROAD	025-014-B-004	9,851.80
CONNELL WALTER A & SUSAN E		20 LUPINE LANE	029-011-A	1,915.80
*CONNELLY MARY P		56 KENNEY FIELD DRIVE	022-067	1,743.44
CONNELLY-LYELL MARGARET		61 LAKEVIEW ROAD	018-071	1,660.36
CONNELLY-LYELL MARGARET		WEST HARBOR POND CONDO	014-039-001	1,600.84
CONSOLIDATED COMM NORTHERN NE				39.68
CONZELMAN STEPHANIE G	FREDERICK MUNRO JR	14 KENNEY FIELD DRIVE	020-171	1,783.12
CONZELMAN STEPHANIE G	FREDERICK MUNRO JR	KENNEY FIELD DRIVE	020-171-A	597.68
COOK PETER R		64 APPALACHEE ROAD	021-045	3,217.80
COOPER GEORGE JR		15 GREENLEAF LANE	015-067-B	2,072.04
COPE DAVID G & LAURIE		64 MCFARLAND POINT DR #18	015-043-018	4,987.28
COPELAND PAUL		117 OCEAN POINT ROAD	031-008-B	1,427.24
COPELAND SUSAN J		BAYVILLE	024-006	424.08
COPELAND SUSAN J		93 BAYVILLE ROAD	024-008	2,735.44
COPP BRUCE & TRACY		17 WEST STREET	019-123	2,189.84
CORBIN DAVID C & LEE		9 LEDGE ROAD	200-600	10,206.44
CORBIN ROBERT & SUSAN		11 MONTGOMERY ROAD	20-022-046-A	1,656.64
CORREA JILL M		28 LOBSTER COVE ROAD	016-126	1,780.64
CORREA JILL M & ROBERT S JR		27 HARBOR HEIGHTS ROAD	016-129	3,159.52
CORREA KRISTIN L		OLD STONEWALL ROAD	006-002-S	256.68
CORREA KRISTIN L		OLD STONEWALL ROAD	006-002-S-001	529.48
CORSON CAMILLE		45 CROOKED PINE ROAD	011-045	3,741.08
COSELMAN CARRIE L		41 BAY STREET	016-083 011-009-H	1,320.60 952 32
COTTER THOMAS & PATRICIA		26 ATLANTIC AVENUE	016-036	2,434.12
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Owner	Second Owner	Location	Map Lot	Original
COTTON LORI & ANTHONY		220 ATLANTIC AVENUE	006-024	1,071.36
COURT EBEN D		17 BAY STREET	016-110	1,533.88
COURT STREET VENTURES INC		17 OCEAN POINT ROAD	022-020-A	4,209.80
COURT STREET VENTURES INC		19 OCEAN POINT ROAD		186.00
COVE LANDING ASSOCIATION	JAMES YARDLEY	SPRUCE POINT	005-006	517.08
COVELL PEGGY		63 MCKOWN POINT ROAD	900-800	6,553.40
COVIELLO JOHN M JR & NANCY M		28 SCHOOL STREET	020-140	1,770.72
COWDERY MARTHA H		ROADS END	010-017	64.48
COWDERY MARTHA H		59 ROADS END	010-018	1,500.40
COX ROBIN		29 OAK STREET	019-143	2,336.16
COZY CONDO INC		56 WEST STREET UNIT D	019-038-D	1,010.60
CRAGIN CAROL E		8 PEAR STREET	020-121	1,412.36
CRAIG SUSAN		58 COMMERCIAL STREET	015-013	8,510.12
CRAINDALL MARION G CRANE JAMES	SUSAN KIRBY	37 LINENIN ROAD 79 WESTERN AVENUE	014-042	9,777.40 1,993.92
CRESSEY LEIGHTON R & LUCILLE R		15 LOBSTER COVE ROAD	016-012	1,598.36
MORACHE SCOTT & MARTHA	ELLEN HUNTER; CREST TRUST	31 CREST AVENUE	016-001	2,220.84
CROCKER ALLAN R	BARBARA M CARBONE-CROCKER	30 TURKEY HILL DRIVE	900-080	2,689.56
CROMWELL RONALD ALFONS	RONALD CROMWELL REV TRUST	8 WALL POINT ROAD	021-009	2,576.72
CROMWELL RONALD ALFONS	RONALD CROMWELL REV TRUST	WALL POINT ROAD	021-010	96.989
CROSS KERNAN M	JANE BERKOWITZ	65 SUMMIT ROAD	020-194	1,481.80
CROSS RALPH H & LOIS P		11 WEEKS ROAD	021-031	2,450.24
CROW POINT PARTNERS LLC		24 WEST STREET	019-016-A	2,844.56
CROWPOINT YOGA INC		24 WEST		121.52
CRUDEN WALTER K		199 LOBSTER COVE ROAD	021-015-B	4,709.52
CRUICKSHANK GORDON S		119 APPALACHEE ROAD	021-057	1,919.52
CSC SERVICE WORKS INC				17.36
CUCCI KATHLEEN A		40 CAMPBELL STREET	020-030	1,676.48
CURITS ASHLEY & XIAOWEI		2 SKY LEDGE LANE	031-029-2	2,326.24
CURITS ASHLEY & XIAOWEI		OCEAN POINT ROAD - OFF	031-029-3	229.40
CURTIS JEFFREY D		24 PARK STREET	020-189	3,100.00
CURTIS JEFFREY D		10 COMMERCIAL STREET	015-005	10,536.28
CURIIS JEFFKEY D		S COMMERCIAL STREET	015-111	8,831.28
CURTIS OSBORN MARCUS IV		20 ATLANTIC AVENUE	020-049	2,477.52
CURTIS PAMELA		20 ATLANTIC AVENUE		39.68
CURITS RAKEIN B	ANNE MABTE CHRILLA	83 MIDDLE ROAD 7 BPADI EY ROAD	026-032 031-026-E	1,426.00 1,862.48
CONCEED MICHAEL 1 CB		CONTINUE OF THE PERSON OF THE	020 020	1,002.10
CUSUMANO MICHAEL J SK CYGNUS MEADOWS LLC	HARVEY OEST	00 OAK STREET 30 WESTERN AVENUE	020-113 018-024	2,1//.44 7,731.40

Owner DALENA DAVID A	Second Owner	Location 132 LAKESIDE DRIVE	Map Lot 029-012	Original 2,794.96
DALTON WILLIAM E DALTON WILLIAM E JR & LISA C		66 NAHANADA ROAD 11 CROOKED PINE ROAD	011-063 011-055	1,031.68 5.064.16
DALTON WILLIAM E JR & LISA C		CROOKED PINE ROAD	011-030	50.84
D'AMELIO ANTHONY J		31 FULLERTON STREET	019-080	1,693.84
D'AMELIO ANTHONY J		4 PAINE ROAD	019-081	469.96
D'AMELIO ANTHONY J		BARTER ROAD	019-074	167.40
DANA CONRAD B; CONRAD B DANA JR	GWEN A ZINCK	67 MCKOWN POINT ROAD	9008-002	6,533.56
DANIEL & LAURA KRESS FAM LIV TRST	DANIEL & LAURA KRESS	99 LINEKIN ROAD	003-002-008	10,915.72
DANIELS VIVIENNE I & PAUL		72 EASTERN AVENUE	022-039-019	456.32
DANNELS MARK D REV trust		REED RD	018-039-001	1,352.84
DARMSTADER DAVID	SUSAN J WRIGHT	43 BIRCH ROAD	007-007-C	3,383.96
DARMSTADER DAVID		42 SCHOOL STREET	020-142	1,647.96
DASC PROPERTY LLC		47 OAK STREET	020-038	1,899.68
DASC PROPERTY LLC		3 WEST STREET	019-097	1,891.00
DAVID W IVERSON REVOCABLE TRUST		131 APPALACHEE ROAD	024-002	2,974.76
DAVID W IVERSON REVOCABLE TRUST	DAVID WILLIAM IVERSON	APPALACHEE ROAD	024-002-A	1,888.52
DAVIDSON CHARLES B & JOSEPHINE	DAVIDSON TRUST	15 WEEKS ROAD	021-030	2,462.64
DAVIS MARJORIE A		OFF REED ROAD	026-025	328.60
DE FAZIO'S HOLDINGS INC		20 LINEKIN ROAD #8A	001-017-A-008A 3,982.88	٨ 3,982.88
DE JARNETT RODNEY & ANNETTE		15 EATON ROAD	025-023-A	4,751.68
DEAD RIVER COMPANY		OFF LAKESIDE DRIVE	029-024	1,669.04
DEAD RIVER COMPANY		216 MIDDLE ROAD	029-035	1,824.04
DEAD RIVER COMPANY		216 MIDDLE ROAD		47.12
DECARLO SALVATORE & ADELAIDE		64 KENNEY FIELD DRIVE	022-069	1,783.12
DECOSTA MARY C		20 PAINE ROAD	019-087	837.00
DEEGLER VAN P & MARCIA		160 WESTERN AVENUE #8C	014-020-008C	3,060.32
DEETJEN JOHN H SR & CAROLE E		28 SEA STREET	015-052	1,574.80
DEGENHARD JULIA ANN	KAREN PRITCHARD	56 WEST STREET UNIT A	019-038-A	1,178.00
DEJARDINS DONNA M		JORDAN DRIVE	030-002-008	421.60
DEJARNETT RODNEY V & ANNETTE		2 LAKEVIEW ROAD	014-036	2,383.28
*DEKKER THOMAS A M		10 PATTON LANE	029-040-K	1,102.36
DELUCA CAROLYN JANE		47 WEST STREET	019-067	2,111.72
DEMELLO PATRICIA		11 SEA STREET	019-019	1,350.36
DENSLOW BRUCE K JR & JAN M		96 ATLANTIC AVENUE #4C	016-018-A-004C 2,535.80	22,535.80
DENTON JOHN G & GLORIA		26 PINE STREET	020-198-A	1,660.36
DEPAOLA SUSAN		11 GRANARY WAY	020-086	2,737.92
DEREZIN MICHAEL & LISA REV LIV TRST		45 JUNIPER POINT ROAD	004-022	8,518.80
DESHAZO MICHELLE		9 HILLCROFT ROAD	016-068	1,514.04

Owner DESISTO NANCY M & MICHAEL J	Second Owner	Location 23 FULLERTON STREET	Map Lot 019-090	Original 2,797.44
DEV RAAM MAHA DEY SUSAN HALLOCK		89 APPALACHEE ROAD	021-067 010-032-051A	7,309.80
DICKSON DONALD & LISA		5 CREST AVENUE	016-007	2,336.16
DICKSON FAMILY LLC		TUMBLER ISLAND	005-036	9,789.80
DIGHTON WILLIAM E	KATHY S FRIZZELL	5 REED ROAD 156 MCKOWN POINT POAD	026-026	558.00
DILLEY R JAMES		4 MASSACHUSETTS ROAD	004-050	8,652.72
DILTS FRANCES	CHRIS DILTS	33 REED ROAD	026-022-A	2,189.84
DINNAR KENNETH L & JOYCE R		OFF UNION STREET	020-062	292.64
DINNAR KENNETH L & JOYCE R		49 UNION STREET	020-060	2,178.68
DINNAR KENNETH L & JOYCE R		21 PARK STREET	020-036	2,230.76
DIONNE STEVEN N	STEVEN DIONNE RES TRUST	261 ATLANTIC AVENUE	005-002	4,227.16
DIRECTV LLC	NANCY E DIRLIBBO	133 ATI ANTIC AVENIJE #72B	010-032-072B	96.72 2 869 36
DISH NETWORK LLC				106,64
DMX LLC		ROCKTIDE		1.24
DOBENS JAMES M & MARIE A		48 WESTERN AVENUE	018-026	4,659.92
DOBSON BETTY J		WEST HARBOR POND CONDO	014-039-016B	3,016.92
DOLAN DENNIS F & EMILY C		76 APPALACHEE ROAD	021-045-A	4,580.56
DOLLOFF ANN ELIZABETH		175 COMMERCIAL STREET	015-041	2,460.16
DOLLOFF ANN ELIZABETH		COMMERCIAL STREET	015-042	120.28
DOMBERT DAVID G ESTATE	LINDSEY DOMBERT	OLD STONEWALL ROAD	006-002-M-003	529.48
DOMENECH-CIFUENTES CINDY	SUSAN A & HONDO PERDOMO	17 GREENLEAF LANE	015-067	1,969.12
*DONAHUE SALLY M & THOMAS A		30 CAMPBELL STREET	020-028-A	1,421.04
DONATELLI JAMES S & LAUREL S		9 PERKINS ROAD	019-056	2,508.52
DOOLEY ANNE T		4 LEDGE ROAD	000-600	2,773.88
DORAN GEORGE R & SARALYN B		39 UNION STREET	020-065-003	2,318.80
DORAY NICOLE L		24 HIGHLAND PARK ROAD	023-026-005	1,733.52
DOW GEOFFREY L & LINDA L		91 KENNEY FIELD DRIVE	022-076	1,874.88
DOWLING THEODORE		30 SIMMONS DRIVE #12	022-039-012	503.44
DOWNEAST CANDIES INC		7 BY WAY		104.16
DOYLE JOSEPH D	JOSEPH D DOYLE LIVING TRST	61 ATLANTIC AVENUE	016-025	5,360.52
DRISKO-JOHNSON MARGARET		3 PARK STREET	020-040	1,717.40
*DRUCE JOHN DIX JR	JOHN DRUCE LIV TRST 11/21/94	54 GRANDVIEW AVENUE	002-004	13,952.48
DRUCKER MARGARET L		SPRUCE POINT HILL ROAD	006-002-D	292.64
DRUMMOND MICHAEL W DRUMMOND MICHAEL W		PAKK STREET 67 PARK STREET	021-038 020-193	6/2.08 1,323.08

Owner DUBOIS JEAN & MARYBETH	Second Owner	Location 67 LINEKIN ROAD	Map Lot 003-005-003	Original 12,051.56
DUFFY JAMES G & MARY ELIZABETH		144 SAMOSET ROAD	025-025	9,308.68
DUMPHY JESSICA	MARK MANFREDI	14 PARK STREET	020-168	2,126.60
DUNBAR LONDA L		32 BAYVILLE ROAD	031-038	1,256.12
DUNCAN WILLAIM & LIZBETH	DUNCAN MANAGEMENT TRUST	119 BAYVILLE ROAD	024-032	4,266.84
DUNSFORD JONATHAN H		336 LAKESIDE DRIVE	025-014-A	4,444.16
		SI LOWINGEIND EEDGE DR	600-000	2/:066//
DUNION ELIZABETH A		37 LAKEVIEW ROAD 15 DINE STDEET	018-0//	1,4/0.64 1,263,56
DOI NIN DEBONALI		15 FINE STREET	010-010	1,203.30
EAMES ANNE		264 TOWNSEND AVENUE		29.76
EAMES ANNE C & COOK N		264 TOWNSEND AVENUE	030-015	1,553.72
EAMES STANLEY		43 MCFARLAND POINT DR #10	015-043-010	4,083.32
EARLE BREWSTER & GENEVIEVE	SEA STREET REALTY TRUST	32 SEA STREET	015-053	1,368.96
EARLE STEPHEN B		29 PENNINGTON LANE	029-034-F	979.60
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	600-500	32.24
EASTWOOD DAVID B & JUDITH M		9 BREAKWATER ROAD	005-013	12,897.24
EASTWOOD DAVID B & JUDITH M		ATLANTIC AVENUE	005-014	81.84
EASTWOOD JUDITH M		7 FACTORY COVE ROAD	005-029	4,297.84
EATON DEBORAH W	HEATHER MALONE	163 CREST AVENUE	006-003-A	1,726.08
EATZ JACQUELINE T		HARBORVIEW CONDOS	020-063-001	913.88
EDGEWATER PLUS INC		48 LAKEVIEW ROAD	018-061	14,303.40
EDWARDS PETER B & CAROLINE C	CAROLINE CARY	16 POOLER ROAD	004-062	13,719.36
EDWARDS SHARON; MELISSA MARCOS	SARAH LOUISE TURPIN	75 SUNSET ROAD	006-027-002	2,052.20
EDWARDS PETER B	BEVERLY A SIMMONS	43 LINEKIN ROAD	001-002	12,019.32
EGG PROPERTIES LLC		39 COMMERCIAL STREET	015-075	3,256.24
EGG PROPERTIES LLC		14 COMMERCIAL STREET	015-006	8,640.32
EIFLER DAVID M JR	RACHEL MORELLO-FROSCH	BLOW HORN ROAD	007-008-R	540.64
EIFLER DAVID M JR	RACHEL MORELLO-FROSCH	54 MCKOWN STREET	015-067-C	3,263.68
EISELE ROBERT M		11 MCCOBB ROAD	026-035	2,436.60
EKELUND JENNIFER LYNN RILEY	EKELUND REV TRUST 6/19/13	40 JUNIPER POINT ROAD	004-019	5,622.16
ELAVON				48.36
ELIZARKOV LAKISSA & ANDKEI ELLIOTT RICHARD W & LYDIA C		42 LAKEVIEW KOAD 37 MCKOWN STREET	015-090	1,995.16 3,848.96
ELLIOTT RICHARD W ESQ		37 MCKOWN STREET		28.52
EMERY DAVID R & GLENDA		LINEKIN ROAD	003-005-010	1,609.52
EMERY DAVID R & GLENDA		66 LINEKIN ROAD	003-005-011	6,114.44
EMS OAK GROVE LLC		160 WESTERN AVENUE #9B	014-020-009B	3,054.12

Owner	Second Owner	Location	Map Lot	Original
ENDICOTT JEFFREY & PAULA		32 WILLIAMS STREET	018-042	1,439.64
ENDICOTT SUSAN FNDRFS ANDREW R & 11.11 TF ANNF		25 WEST STREET	019-110 021-015-A	2,028.64
ENGERT BRUCE C & MARY-ELLEN		58 ROADS END	010-008-A	4,332.56
EQUITY TRUST CO CUSTODIAN	FBO JOHN GRAY IRA	9 GILEAD STREET	020-133	2,253.08
ERICKSON GEORGE E & CYNTHIA B		15 BARTER ROAD	019-077	796.08
ERICKSON GEORGE E & CYNTHIA B		252 SAMOSET ROAD	028-010	4,052.32
ERWIN MICHAEL A & KATHERINE M		28 MONTGOMERY ROAD	022-034	1,164.36
ESCOBAR EDWARD C SR & ESPERANZA		15 LAKEVIEW ROAD	018-082	1,657.88
ESTERBERG ROBERT, ROBIN & MELODIE	KRISTIN & DONALD OSTERBORG	ISLE OF SPRINGS	027-001-234	773.76
EVANOFSKI CONSTANTINE & MARY		16 MILL COVE CREST	019-048	1,595.88
EVANS WILLIAM J & ELIZABETH ANN	EVANS IRREVOCABLE TRUST	66 GRANDVIEW AVENUE	002-003	11,647.32
EVANS WILLIAM JOHN JR & PATRICA		ATLANTIC AVENUE	800-500	901.48
EVANS WILLIAM JOHN JR & PATRICA		36 OAK STREET	019-130	2,584.16
EVENTIDE EPICUREAN SPECIALTIES				181.04
EVERBANK COMMERCIAL FINANCE				116.56
EWING ROBERT		50 SUNSET ROAD	010-058	1,303.24
FACKLER III GEORGE H		23 BARROWS ROAD	017-039	6,570.76
FACTORY COVE DOCK ASSOCIATION		FACTORY COVE ROAD	005-021	463.76
FAIR POINT COMMUNICATIONS INC		8 EASTERN AVENUE	022-026	3,679.08
FAIRBROTHER MARCUS & MARGARET		40 WAWENOCK TRAIL	026-001	2,054.68
FAIRFIELD FRANCES & HAROLD		LOBSTER COVE ROAD	021-007	177.32
FAIRFIELD FRANCES & HAROLD		204 LOBSTER COVE ROAD	021-008	1,631.84
FAIRHAVEN DOCK TRUST	W. HAMBLEN & K. LAWRENCE	HODGDON COVE ROAD	013-018-A	626.20
FAIRPOINT COMMUNICATIONS INC				39.68
FALLON PATRICIA G		61 EASTERN AVENUE	022-051	1,965.40
*FALLON PATRICIA G & HARLIN		63 EASTERN AVENUE	022-051-B	2,143.96
FAMILY DOLLAR STORES				629.92
FANSLAU ERNEST & ELIZABETH		77 CREST AVENUE	010-074	1,635.56
FARM 23		102 OCEAN POINT ROAD		84.32
FARNHAM CINDY L		209 ATLANTIC AVENUE	005-032	1,097.40
FARNHAM FREDERICK L		193 LOBSTER COVE ROAD	021-016	1,430.96
		SO HIDDEL NOAD	140-020 140-020	TT:070,1
FARNHAM HELEN M FARNHAM HFI FN M		194 LOBSTER COVE ROAD APPAI ACHFF ROAD	021-006 021-007-A	1,620.68
FARNHAM HELEN M		APPALACHEE ROAD	021-002	121.52
FARNHAM JONATHAN A		BRADLEY ROAD	031-026-B	277.76

Owner	Second Owner	Location	Map Lot	Original
FARNHAM JONATHAN M & CHARITY L		30 LAKESIDE DRIVE	030-043	1,520.24
FARNHAM MERLE W	GARY FARNHAM	48 SCHOOL STREET	022-003	740.28
FARRELL RICHARD KENNETH & BINJIE		91 BAY STREET	020-201	1,225.12
FARRIN CLIVE D LIFE TENANT		86 ATLANTIC AVENUE	016-015	2,053.44
FARRIN JONATHAN M		355 TOWNSEND AVENUE	030-036	22.32
FASSETT FRANK C & MICHELLE		LAKESIDE DRIVE	029-021-E	244.28
FASSETT FRANK C & MICHELLE		111 LAKESIDE DRIVE	029-014	405.48
#FASSETT FRANK C & MICHELLE	TREE GROWTH	OFF LAKESIDE DRIVE	029-015	86.80
FASSETT MICHELLE L		MADISON ROAD	029-021-B	2,548.20
FAY PAUL E & VIRGINIA K	FAY LIVING TRUST	43 MCFARLAND POINT DR #11	015-043-011	4,105.64
FEDERAL DISTRIBUTORS				8.68
FELDMANN STEVEN	MARIE FELDMANNOVA	169 LAKESIDE DRIVE	029-006-A	2,414.28
FEMD HOLDINGS, LLC		12 BRIDGE STREET	020-093	4,776.48
FEKKELL DOKOTHY KOTH	SUSAIN LEE REYNOLDS	190 ATLANTIC AVENUE	010-093	3,008.24
FERRELL ROGER FERREII ROGER & CAROLINE		111 EASTERN AVENUE 64 RFFD ROAD	031-004 018-046	1,169.32
		02 - AKEVIEW DOAD	010 050 4	1,107,101
FERRIS MUSIC SERVICE INC		93 LAKEVIEW KOAD	018-068-A	1,094.92 19.84
FIEDLER ROBIN		438 LAKESIDE DRIVE	013-023	1,829.00
FIGINI JOSEPH C	JASON DENBY	47 CROOKED PINE ROAD	011-042	5,930.92
FINELLI ANTON J	MARGARET SAWYER	16 EATON ROAD	025-020	10,228.76
FINNIGAN PAMELA	MICHAEL COURT MCCARTHY	64 UNION STREET	020-164	1,765.76
FIORE JILL K		CREST AVENUE	010-084	334.80
FIRST DATA MERCHANT SVCS				62.00
FIRST FEDERAL SAVINGS & LOAN	ASSOCIATION OF BATH	41 TOWNSEND AVENUE	020-081	5,804.44
FIRST FEDERAL SAVINGS & LOAN				427.80
FIRST N A (THE)		79 OAK STREET		186.00
FIRST NAT'L BANK OF DAMARISCOTTA		79 OAK STREET	022-008	6,811.32
FIRST UNITED METHODIST CHURCH	PARSONAGE	79 TOWNSEND AVENUE	020-074-ON	944.88
FISCHER JANET A		OFF BAYBERRY ROAD	011-019	132.68
FISCHER JANET A		6 BAYBERRY ROAD	011-014	1,314.40
FISCHER JANET A		8 BAYBERRY ROAD	011-017	1,178.00
FISHER CATHY E		132 LOBSTER COVE RD	021-037	1,473.12
FLAGSHIP MOTOR INN LLC		204 TOWNSEND AVENUE		96.99
FLANAGAN DAVID J		38 SUMMIT ROAD	020-015	2,460.16
FLANAGAN DAVID J		63 HIGH LEDGE LANE	030-031-005	115.32
FLANAGAN DONALD & WAHLEAH	KEVIN & MAUREEN FLANAGAN	12 PINE STREET	020-197	973.40
FLANAGAN DONALD & WAHLEAH	KEVIN & MAUREEN FLANAGAN	PINE STREET	020-196	121.52

Owner	Second Owner	Location	Map Lot	Original
FLASH STEPHEN B & ELENA S		24 FACTORY COVE ROAD	005-022	10,190.32
FLOWER CHRISTOPHER & JANE		180 COMMERCIAL STREET	015-032	14,534.04
*FOGG NORMAN F		29 WILLIAMS STREET	018-003	727.88
FOLGER WILLIAM S		340 LAKESIDE DRIVE	025-014	4,802.52
FONTAINE ROBERT E & JUDITH F		52 Bay street	016-077	1,566.12
FORD ANNE K		39 BACK NARROWS ROAD	031-014	1,215.20
FORLIVESI CARLA		40 ATLANTIC AVENUE	016-041	3,174.40
FOSS SUSAN D		39 MONTGOMERY ROAD	022-036	1,225.12
FOSSETT CHESTER F	FOSSETT REVOC LIVING TRUST	ATLANTIC AVENUE	020-057	4,935.20
FOSTER DAVID & LINDA		141 LOBSTER COVE ROAD	021-020-A	6,710.88
FOSTER DAVID A SR & LINDA B		11 OLD STONEWALL ROAD	006-A-004	1,242.48
FOSTER DAVID A SR & LINDA B		18 OLD STONEWALL ROAD	006-A-005	531.96
FOSTER DAVID A SR & LINDA B		35 SCHOOL STREET	020-144-B	1,847.60
FOUR STAR LLC	RICHARD MOORE	28 GRANDVIEW AVENUE	002-011	13,994.64
FOX MARGARET A		47 LAKEVIEW ROAD	018-074	1,979.04
FRANCIS CLAIRE		28 SIMMONS DRIVE	022-039-013	372.00
FRANKE JAMES & JENNIFER		61 LINEKIN ROAD	003-002-00	16,307.24
FRANKO-FRYNCKO LIV TRUST		34 UNION STREET	020-134	5,872.64
FRANKO-FRYNCKO LIV TRUST		38 UNION STREET	020-135	1,608.28
FRANZ CHARLENE L		294 SAMOSET ROAD	028-006	1,154.44
FRASER STEPHEN & SHEILALEE		34 SCHOOL STREET	020-141-A	617.52
FRAZEL HUGH S III & ANNABELLE		17 BLOW HORN ROAD	007-004-A	2,181.16
FRAZER JAMES A & PATRICIA		78 LAKEVIEW ROAD	018-064	2,656.08
FRED'S COFFEE				13.64
FREEMAN BARBARA H	FREEMAN REVOCABLE TRUST	11 EAMES ROAD	015-027	7,748.76
FREEMAN PAUL G		83 KENNEY FIELD DRIVE	022-078	1,802.96
FREITAG CYNTHIA R		104 APPALACHEE ROAD	021-051	1,309.44
FREUDIGMANN RUSSELL E & LINDA		69 BAY STREET	016-107	1,409.88
FRIANT HOWARD L JR	DENISE J DEMASI	10 SUNSET ROAD	010-051	1,588.44
FRIANT GEORGE D	STACEY A MILLER FRIANT	38 HOWARD STREET	019-028	2,813.56
FRITZ F CARL		160 WESTERN AVENUE #11B	014-020-011B	2,999.56
FRITZ FAMILY LOBSTER COVE LLC		54 LOBSTER COVE ROAD	016-096	2,560.60
FRITZY ENTERPRISES LLC		93 TOWNSEND AVENUE	020-072	4,233.36
FRIZZELL COREY A		29 BRADLEY ROAD	031-023	362.08
FRIZZELL SARA E		169 KENNEY FIELD DRIVE	022-081	249.24
FKIZZELL SARA E		69 KENNEY FIELD DRIVE	022-082	1,81/.84
FULLER JACQUELINE B ESTATE		9 MASSACHUSELLS KUAD	0.04-048	5,0/4.08
FULLER LEONARD FULLER LEONARD H & CYNTHIA J		59 CREST AVENUE 57 CREST AVENUE	010-076-ON 010-077	228.16 1,249.92

Owner	Second Owner	Location	Map Lot	Original
FULLER LEONARD H & CYNTHIA J		CREST AVENUE	010-076	518.32
FULLER LEONARD H & CYNTHIA J FULLERTON FOUR LLC		CREST AVENUE 18 FULLERTON STREET	010-075 019-102	104.16 2,050.96
G4S RETAIL SOLUTIONS USA INC		CIRCLE K		63.24
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-002-D	851.88
GAECKLEIN DAVID A & NANCY H		LAKESIDE DRIVE	029-003-A	173.60
GAECKLEIN DAVID A & NANCY H		189 LAKESIDE DRIVE	029-002-B	3,122.32
GAECKLEIN NANCY H	STEPHEN E BRYER	LAKESIDE DRIVE	029-003	217.00
GAGNE BARBARA M		10 JUNIPER POINT ROAD	004-006	1,453.28
GAGNE DAVID A & CHRISTINE M		38 FULLERTON STREET	019-106	926.76
GAGNE LINDA M		59 MCFARLAND POINT RD	015-043-013	4,218.48
GAGNON DAN & SUE		59 OCEAN POINT ROAD #26	022-039-026	561.72
GARDNER PETER N & JANE		36 WEST STREET	019-033	1,511.56
Garrett Susan & Andrew Maxfield	SUSAN M GARRETT TRUST	70 LAKESIDE DRIVE	029-013-A	1,651.68
GARRITY KEVIN; PAUL GERARD JR	SEAN RICHARDS GARRITY	TOWNSEND AVENUE	030-035	966.76
GARRITY SEAN R & DENISE M		186 COMMERCIAL STREET	015-033	6,268.20
GARVIN DAVID T		LINEKIN ROAD	003-005-013	1,576.04
GASBARRONE LESLEY	SIGNE KLINGER	156 TOWNSEND AVENUE	022-013	1,822.80
GATES SANDRA L		13 W. HARBOR POND RD #13B	014-039-013B	2,887.96
GAY THEODORE R & DORA		183 CREST AVENUE	006-002-C	1,212.72
GAYLE BLAKELEY FARRIS TRUST 2000	GAYLE FARRIS	331 LAKESIDE DRIVE	025-009	11,850.68
GAYS RICHARD F & SUSAN		BAYBERRY ROAD ACCESS	011-007-K	678.28
GEDDRY CYNTHIA A		43 MCFARLAND POINT DR #7	015-043-007	3,809.28
*GELARDEN ROBERT J & SUSAN S		36 BRADLEY ROAD	031-015	3,070.24
GENTRY GINA L		84 EASTERN AVENUE	022-048-A	1,953.00
GEORGE WILLIAM M & ANNE M		133 ATLANTIC AVENUE #41T	010-032-041T	1,976.56
GERHARDT CHARLES & LESLIE	THE GERHARDT TRUST	2 MCFARLAND POINT DR #35	015-043-035	2,725.52
GERMAIN SARA W & EDWARD B		ISLE OF SPRINGS	027-001-031	874.20
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	HARBOR HEIGHTS ROAD	016-131	912.64
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	16 HARBOR HEIGHTS ROAD	016-092	992.00
GETCHELL BROS INC				21.08
GIBBONS FAMILY TRUST	JAMES F & MARY LYNN GIBBONS	39 JUNIPER POINT ROAD	004-023	2,912.76
GIBBONS SHEILA E		133 ATLANTIC AVENUE #21B	010-032-021B	2,434.12
GIBBONS THOMAS D & ELIZABETH		44 ATLANTIC AVENUE	016-043	3,538.96
GIGUERE LISA JEANNE	GIGUERE FAMILY TRUST	74 CREST AVENUE	011-009-Q	1,082.52
GIGUERE RONALD C & JULIE A		96 ATLANTIC AVENUE #2A	016-018-A-002A 2,258.04	۸ 2,258.04
GILBERT WAYNE	GILBERT MICHAEL	16 SIMMONS DRIVE	022-039-005	92.089

Owner	Second Owner	Location	Map Lot	Original
GILCHRIST FAMILY 2017 TRUST	DEBORAH & BARRETT GILCHRIST	5 BRIGGS LANE	024-039	1,954.24
GILCHRIST FAMILY 2017 TRUST	DEBORAH & BARRETT GILCHRIST	56 VIRGINIA STREET	024-053	6,330.20
GILES ELBRIDGE		HERON COVE ROAD	029-042	425.32
GILES ELBRIDGE		OFF LAKEVIEW ROAD	, , , , , , , , , , , , , , , , , , ,	4/3.68
GILES ELBRIDGE A		OFF MADDOCKS ROAD	018-056	147.56
GILES ELBRIDGE A & JUNE		JI CANEVIEW NOAD MADDOCKS ROAD	018-0/3 018-057-B	147.56
GILES ELBRIDGE A & JUNE		HERON COVE ROAD	026-022	649.76
GILES ELBRIDGE A & JUNE		39 LAKEVIEW ROAD	018-076	643.56
GILES ELBRIDGE A & JUNE		38 LAKEVIEW ROAD	018-055	1,714.92
GILES JUNE P		LOGAN ROAD	018-049-002	679.52
*GILES SARAH E & CRAIG L		6 CAMPBELL STREET	016-047	1,271.00
GILKE L.; SONYA; AMOS;FKOUWKJE P.	LANGDON GILKE IRUSI	60 MASSACHUSETTS ROAD	004-039	10,552.40
GILL ROBERT E & KATHLEEN		16 LOBSTER COVE ROAD	016-123	3,103.72
GILL STEPHEN H & CHERYL L		125 CREST AVENUE	006-016	1,287.12
GILL STEPHEN H & CHERYL L		CREST AVENUE	006-011	274.04
GILL STEPHEN H & CHERYL L		OFF SUNSET ROAD	006-015	220.72
GILLETTE DENNIS		133 ATLANTIC AVENUE #52A	010-032-052A	2,564.32
GILLIES JOHN & PATRICIA W		10 SUNNY LANE ROAD	004-054A	5,613.48
GIMBEL ELISABETH VOSE		6 ABENAKI ROAD	021-039-E	2,362.20
GIMBELS OF MAINE INC		16 COMMERCIAL STREET		45.88
GIMBELS OF MAINE INC		39 COMMERCIAL STREET		18.60
GIMBELS OF MAINE INC		14 COMMERCIAL STREET		47.12
GINN HERBERT E	GINN REAL ESTATE	OFF WEST STREET	019-042-B	917.60
GIOVANGELO STEVEN		42 WEST STREET	019-034	1,846.36
GLASER WAYNE R & LOIS A		18 ARTHUR DRIVE	029-013-F	2,256.80
GLASRUD THOMAS T & LAURIE A		BARROWS ROAD	017-041	1,247.44
GLASRUD THOMAS T & LAURIE A		12 BARROWS ROAD	017-025	3,290.96
GLASS FRANCOISE		37 KENNEY FIELD DRIVE	020-181	1,368.96
GLASS FRANCOISE		OFF KENNEY FIELD DRIVE	020-183	96.72
GLEASON FINE ART INC		31 TOWNSEND AVENUE		33.48
GLEASON MARTHA W & DENNIS J		31 TOWNSEND AVENUE	020-088	7,502.00
GLEN GARRY OF BAYVILLE LLC		10 GLENSIDE ROAD	024-044	8,701.08
GOGGIN LAWRENCE R & BLANCH B		133 ATLANTIC AVENUE #31B	010-032-031B	2,114.20
GOLD/SMITH GALLERY INC		8 MCKOWN STREET	015-100	1,971.60
GOLDEN MICHAEL & PATRICIA		17 WALL POINT ROAD	021-011	1,376.40
GOLDENBERG WILLIAM J		11 SHERMAN STREET	019-118	1,721.12
GOLDSMITH BILLIE HOWARD		3 PEAR STREET	020-126	2,539.52
GOLDSMITH ELIZABETH F		21 BAYBERRY ROAD	011-009-M	1,072.60

Owner GOMES JOAQUIM & HELGA	Second Owner	Location 119 LAKESIDE DRIVE	Map Lot 029-011-B	Original 2,630.04
GONZALES CAROLE M		CREST AVENUE	011-011	166.16
GONZALES CAROLE M		56 CREST AVENUE	011-010	1,108.56
GONZALES G KENT & CAROLE M		CREST AVENUE	011-010-A	1,447.08
GONZALES G KENT & CAROLE M		CREST AVENUE	011-013	109.12
GOODNOW JUDITH V			023-002-001	3,288.48
GORDON ABIGAIL E		12 GRANARY WAY UNIT #2	020-083-002	4,287.92
GORDON DEBORAH J	EWING GLENN E	267 WESTERN AVENUE	008-002	10,187.84
*GORMAN RUTH ANNE		10 FULLERTON STREET	019-099	2,465.12
GORTON EUGENE E & DEBORAH G		20 LINEKIN ROAD #8B	001-017-A-08B	3,662.96
GOSSELIN MARK A & JENNIFER		5 TOWNSEND LEDGE DRIVE	8-600-800	3,066.52
GOSSELIN RICHARD R		3 HARBOR ISLAND	015-118-001	3,712.56
GOULD CORINNE H		21 HOWARD STREET	019-001-A	1,826.52
GRANDVIEW LANDING LLC		5 GRANDVIEW AVENUE	002-014	12,030.48
GRANGER NORTHERN INC		OFF BARTER ROAD	026-038-C	368.28
GRANGER NORTHERN INC		PAINE ROAD	026-038-D	365.80
GRANGER NORTHERN INC		OFF FULLERTON STREET	026-038	3.72
GRANT ANNE MCMANUS		OFF WEEKS ROAD	021-028	73.16
GRANT CHRISTOPHER E & SHARON L		OFF CROOKED PINE ROAD	011-043	248.00
GRANT CHRISTOPHER E & SHARON L		53 CROOKED PINE ROAD	011-041	3,728.68
GRANT MARIANNE BERRIGAN		30 ATLANTIC AVENUE	016-038	3,734.88
GRANT RICHARD A & SHARON A		17 MIDDLE ROAD	018-018-B	1,372.68
GRANT SCOTT G	ANNE E MCMANUS	9 GRANTS WAY	021-029	1,512.80
*GRAVES DEBORAH L & DAREN L		11 BAY STREET	016-112	1,634.32
GRAY ARI & SUZANNE		46 WEST STREET	019-035	3,903.52
GRAY BLAIR MCGREGOR & KRISTEN C		12 LOGAN ROAD	018-047	1,900.92
GRAY DAVID H & DOROTHY ANNE	GRAY REVOCABLE TRUST	23 HAHN COVE RD	009-024	14,516.68
GRAY J. ME QUALIFIED PERS RES	GRAY T. ME QUAL PERS RES	26 APPALACHEE ROAD	021-042	2,492.40
GRAYHAWK LEASING LLC				393.08
GREAT HILL LLC		94 ATLANTIC AVENUE	016-017	2,468.84
GREATAMERICA FINANCIAL SVCS CO				260.40
GREEN EDWIN J	SUE E MCLEOD	9 HANSEN ROAD	020-192-002	2,830.92
GREENE ROBERT A	THE ELLEN GREENE TRUST	114 APPALACHEE ROAD	021-054	1,070.12
GREENLEAF ALBERT L		34 HOWARD STREET		24.80
GREENLEAF ALBERT L & CLEO R		34 HOWARD STREET	019-027	1,986.48
GREENLEAF ALBERT L & CLEO R		8 WEST STREET	019-011	2,396.92
GREENLEAF EILEEN B		15 PATTON LANE	029-041-001	1,469.40
GRIFFIN CARL R III & DENISE		59 ATLANTIC AVENUE	016-026	5,240.24

Owner	Second Owner	Location	Map Lot	Original
GRIFFIN CARL R III ESQ		59 ATLANTIC AVENUE		172.36
GRIFFIN DENISE C GRIFFIN DONALD G		195 ATLANTIC AVENUE 32 PENNINGTON LANE	005-033-B 029-034-D	15,113.12 2.336.16
GRIFFIN DONALD G & JANE A		116 GRANDVIEW AVENUE	001-011	18,157.32
GRIFFIN JANE A 2006 REVOC TRUST	JANE A GRIFFIN	110 GRANDVIEW AVENUE	001-012	7,389.16
GRIFFIN JENNIFER Z	JENNIFER Z GRIFFIN LIV TRUST	25 LOBSTER COVE ROAD	016-009	3,650.56
GRIFFIN JENNIFER Z	JENNIFER Z GRIFFIN LIV TRUST	104 ATLANTIC AVENUE	010-037	2,980.96
GRIFFIN KAREN U & WILLIAM		88 CREST AVENUE	011-009-D	664.64
GRIFFITHS VICTORIA A		47 BIRCH ROAD	007-007-E	2,651.12
GRIMMEL FAMILY TRUST	MARK & KIMBERLY GRIMMEL	20 FACTORY COVE ROAD	005-020	10,912.00
GRINDALL HARRY S III		107 WESTERN AVENUE	014-034	1,838.92
GRINNELL BARRY G & LORI L		192 MIDDLE ROAD	029-036-A	2,203.48
GROTON NEAL F & SUSAN		133 SAMOSET RD	025-018-002A2	503.44
GROTON NEAL F & SUSAN		137 SAMOSET ROAD	025-018-002A1	3,321.96
GROVER MERRITT B & PATRICIA A		2 MONTGOMERY ROAD	022-031	1,908.36
GROVER ROBERT F		47 TOWNSEND AVENUE	020-080	4,488.80
GROVER'S HARDWARE INC		47 TOWNSEND AVENUE		496.00
GRUENER WILLIAM & NICIA N		144 ATLANTIC AVENUE	010-045	3,522.84
GUADIZ PATRICK H & JENNIFER A		8 MCFARLAND POINT DR #33	015-043-033	2,871.84
GUDROE DARRELL & SARAH		32 KENNEY FIELD DRIVE	020-177	2,455.20
GUDROE SARAH K		206 TOWNSEND AVENUE	026-37E-00N	198.40
GUDROE SARAH K		206 TOWNSEND AVE		68.20
GUERIN KARIN E		21 OLD QUARRY LANE	018-031-A	1,883.56
GUZZO DAWN K & GARY		23 WEST STREET	019-111	2,167.52
GUZZO LEE A & BARBARA		28 HARRIS POINT PLACE	017-003	10,614.40
GUZZO LEE A & BARBARA		30 HARRIS POINT ROAD	017-003-A	2,137.76
HABITAT FOR HUMANITY 7 RIVERS		35 CAMPBELL STREET	020-026	1,473.12
*HAGGETT CHARLES E III & MARTHA A		134 LAKEVIEW ROAD	026-011	2,078.24
HAGGETT MARTHA A		23 LAKEVIEW ROAD	018-081	1,288.36
HAHN MICHELLE J		82 BACK NARROWS ROAD	031-021	11.16
HAHNEL JUDITH M		CORNER OF PARK & CAMPBELL	020-035	462.52
HAINES GERALD C & RITA M		40 LOBSTER COVE ROAD	016-092-A	1,491.72
*HALE CYNTHIA E		44 UNION STREET	020-151	3,765.88
*HALE DONALD G & FRANCES H		14 MOFFAT LANE	025-017-003	3,884.92
HALE STEPHANIE J		8 ABENAKI ROAD	021-039-F	2,607.72
HALLINAN DENNIS		ATLANTIC AVENUE (REAR)	005-015	50.84
*HALLINAN DENNIS & MARY HALLINAN KATHI FEN P & WILLIAM F		239 ATLANTIC AVENUE	005-016 020-187	2,946.24
HALLINAN RICHARD M		6 SEA STREET	015-048	1,244.96
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Owner HALLINAN ROBERT A & DEBRA S	Second Owner	Location 12 SUNSET ROAD	Map Lot 010-052	Original 2,326.24
HALLINAN ROBERT A & DEBRA S		18 HIGHLAND PARK ROAD	023-026-004	1,888.52
HALLINAN WILLIAM F & KATHLEEN		7 KENNEY FIELD DRIVE	020-188	1,391.28
HALLMARK MARKETING COMPANY LLC				48.36
HALTER NIKOLAUS		100 TOWNSEND AVENUE #2	020-102-002	1,448.32
HAMBLEN DAVID G & SUSANNE G		399 LAKESIDE DRIVE	013-018	3,643.12
HAMBLEN JANET K		347 LAKESIDE DRIVE	025-012	5,293.56
HAMILTON THERESA & GEORGE FAM TRST		133 ATLANTIC AVENUE #41A	010-032-041A	2,480.00
HAMM CAROLE	DAVID HOPLA	9 JORDAN DRIVE	030-002-012	8,521.28
HAMM CAROLE	DAVID HOPLA		030-002-001	524.52
HAMMOND LESLIE H	HOLLY LENHARDT 2010 REV TRST 15 HAMMOND WAY	F 15 HAMMOND WAY	006-012	1,176.76
HAMMOND LESLIE H	HOLLY LENHARDT 2010 REV TRST HAMMOND WAY	F HAMMOND WAY	600-900	171.12
HAMMOND LUMBERCOMPANY				1,227.60
HAMRIN KRISTINA W		7 SUNSET ROAD	010-006	1,838.92
HANDH LLC		20 LINEKIN ROAD #7B	001-017-A-07B	3,650.56
HANLEY KATHY L	ALLISON H LLERAN	98 MCKOWN POINT ROAD	004-056	3,547.64
HANNAFORD BROS CO #8143		180 TOWNSEND AVE		9,427.72
HANNULA EDWARD A & ELIZABETH		201 LOBSTER COVE ROAD	021-015	3,904.76
HANSEN JERRETT L	LAURA INGERSOL	22 MOUNTAIN VIEW ROAD	029-006-E	1,773.20
HANSON DARRYL D		8 HIGHLAND PARK ROAD	023-026-A	602.64
HARBOR BAIT INC				1,191.64
HARBOR LAKE FARM ASSOCIATES INC		ISLAND-WEST HARBOR POND	029-048	204.60
HARBOR MART/COUNTRY STORE		15 COMMERCIAL STREET		24.80
HARBOR TECH SOLUTIONS		185 TOWNSEND AVENUE		234.36
HARBOR VIEW HOUSING ASSOCIATES		23 SCHOOL STREET	020-144-A	13,840.88
HARBORAGE INN INC		75 TOWNSEND AVENUE		131.44
HARBORFIELDS INC		24 MCKOWN POINT ROAD		791.12
HARBORFIELDS INC HABRODSIDE CENTED FOR WELLEFING		24 MCKOWN POINT ROAD	008-013	17,028.92 18 60
HARBORSIDE CENTER FOR WELLBEING		115 TOWNSEND AVENUE	020-115	2 922 68
			750 000	7,721,00
HARBOUR TOWNE INN INC HARBOUR TOWNE INN INC		71 TOWNSEND AVENUE 71 TOWNSEND AVENUE	9/0-070	6,560.84 177.32
HARDING CURTIS E & JEANNE C		87 CREST AVENUE	010-072	1,155.68
HARDING CURTIS E & JEANNE C		83 CREST AVENUE	010-073	968.44
HARDSCRABBLE LLC	WILLIAM ALLISON	VIRGINIA STREET	024-048	111.60
HARDSCRABBLE LLC	WILLIAM ALLISON	36 VIRGINIA STREET	024-049	8,298.08
HARDSCRABBLE LLC	WILLIAM ALLISON	VIRGINIA STREET	024-052-A	5,991.68

Owner	Second Owner	Location	Map Lot	Original
HARDWICK SCOTT ALAN	HAILI VANESSA KARG	15 SHERMAN STREET	019-117	2,297.72
HARMONY HILL REALTY TRUST		WEST STREET	019-041	274.04
HARMONY HILL REALTY TRUST		8 MILL COVE CREST	019-042	2,269.20
HAROLD W BISHOP AGENCY		3 BRIDGE STREET		71.92
HARRIGER BARBARA S		21 WEST STREET	019-121	1,630.60
HARRINGTON SPECIAL NEEDS TRUST	C/O CARL R GRIFFIN III	9 BAYVILLE ROAD	031-036	1,879.84
HARRINGTON SPECIAL NEEDS TRUST	C/O CARL R GRIFFIN III	BAYVILLE ROAD	031-037	576.60
HARRIS BRUCE M & MEDEA D		MIDDLE ROAD	029-038	1,054.00
HARRIS BRUCE N		2 GRANDVIEW AVENUE	002-016	5,847.84
*HAKKIS LEE S III & PIETEKNELLA	C/O SOULE SOULE & LOGAN	12 BEAK END KOAD	013-00/-A	15,447.92
HARRISON ANN S & JILL H	HUME HARKISON	96 ATLANTIC AVENUE #3C	016-018-A-03C	2,382.04
HARTFORD P CHAPIN		5 SEA STREET	019-025	2,072.04
HARTGROVE JOSEPH D & SUSAN M		69 LAKEVIEW ROAD	026-021-A	2,230.76
HARTT KENNETH L JR & LINDA E		21 MCCOBB ROAD	026-036	575.36
HASTINGS/REECE COTTAGE LLC		ISLE OF SPRINGS	027-001-193	1,171.80
HATCH MARY T		15 VIRGINIA STREET	031-036-A	2,449.00
HAWKE ANDREW C		78 PARK STREET	021-039-C	4,679.76
HAWKE ASSOCIATES LLC		203 TOWNSEND AVENUE	030-008	7,410.24
HAWKE BEATRICE A		20 KENNEY FIELD DRIVE	020-172	1,743.44
HAWKE BEATRICE A		32 TODD AVENUE	015-085	2,204.72
HAWKE BEATRICE A		32 TODD AVENUE		29.76
HAWKE LAND HOLDINGS LLC		TOWNSEND AVENUE	022-017-1	633.64
HAWKE MOTORS		203 TOWNSEND AVENUE		233.12
HAYES FAMILY CORPORATION		48 BLOW HORN ROAD	007-010	6,301.68
HAYES JAMES A II	BARBARA H GRAY	BLOW HORN ROAD	007-010-00A	1,848.84
HAYNES GEORGE P & JUDITH L		55 ATLANTIC AVENUE	016-027	3,298.40
HAZELTON MARK W	HAZELTON FAMILY TRUST	44 MASSACHUSETTS ROAD	004-026	2,978.48
HEABERLIN IRMA L LIFE ESTATE		52 KENNEY FIELD DRIVE	022-066	1,535.12
HEADS OF THE HARBOR INC		52 UNION STREET		57.04
HEALY MAURICE & VALERIE		52 MCFARLAND POINT DR #25	015-043-025	3,987.84
HEALY MAURICE & VALERIE		33 MCFARLAND POINT DR #2	015-043-002	3,396.36
HEDBERG CATHERINE & BRETT		33 HARRIS POINT ROAD	017-005-B	5,882.56
*HELMAN FRANK G LIFE ESTATE	MARTHA H PEAK	88 APPALACHEE ROAD	021-048	3,439.76
HENNESSY JOHN R & COLLEEN		21 SEA STREET	015-045	4,589.24
HENNIGAR HOWARD V JR & SUSAN		205 207 SAMOSET ROAD	028-013	7,629.72
HEPBURN EVAN		47 REED ROAD	026-021-H	1,657.88
HEPBURN SUE T		65 REED ROAD	026-021-E	2,256.80
HEKMANN GEORGE A & MYRL D		96 ATLANTIC AVENUE #3B	016-018-A-03B	2,481.24

Owner	Second Owner	Location	Map Lot	Original
HESSE SHIRLEY MCKAY		47 WESTERN AVENUE	018-033	2,793.72
HEVERLING DAVID R & HEATHER H		116 CREST AVENUE	9-200-200	2,139.00
HEYL ANTHONY		17 TOWNSEND AVENUE		52.08
HIGGINS JOSHUA & EMILY		OLD STONEWALL ROAD	006-002-E	546.84
HIGGINS JOSHUA P & EMLY P HIGGINS RACHEI		53 OLD STONEWALL KOAD	006-002-M-002	1,955.48
HIGH LEDGE LLC		57 HIGH LEDGE LANE	030-031-006	115.32
HIGH LEDGE LLC		53 HIGH LEDGE LANE	030-031-007	146.32
HIGH LEDGE LLC		47 HIGH LEDGE LANE	030-031-008	117.80
HIGH LEDGE LLC		49 HIGH LEDGE LANE	030-031-012	128.96
HIGH LEDGE LLC		310 TOWNSEND AVENUE	030-024	1,863.72
HIGH LEDGE LLC		HIGH LEDGE LANE	030-031	48.36
HIGH FEDGE II O		73 HTCH LEDGE LANE	030-031-001	116.56
HIGH LEDGE LLC		71 HIGH LEDGE LANE	030-031-003	117.80
HIGH LEDGE LLC		69 HIGH LEDGE LANE	030-031-004	121.52
HIGH LEDGE LLC		147 TOWNSEND AVENUE	022-022	4,513.60
HIGH LEDGE LLC		SOPHIA WAY	020-192-012	161.20
HIGH LEDGE LLC		10 OAK STREET	019-006	4,373.48
HIGI SH LLC		RITE AID		27.28
HILARY L FRITZ RIPP REVOCABLE TRUST		11 SCHOOL STREET	020-148	1,929.44
HILL HIGH SEA STAR LLC		MCKOWN POINT ROAD	009-031	10,119.64
HILL LOIS BOON		52 MCFARLAND POINT DR #28	015-043-028	4,403.24
HILSCHER ROBERT B & DEBORAH S		80 OAK STREET	026-037-B	2,976.00
HINDS TIMOTHY		62 BAY STREET	020-005	1,438.40
HINRICHS CELIA A	SAUL A BLOOM	139 MCKOWN POINT ROAD	009-032	8,233.60
HOCHS I EIN SUSANN & JOHN		142 ATLANTIC AVENUE	010-044	3,433.56
HODGDON ALICE & JENNIFER		5 HILLSIDE ROAD	024-013	956.04
HODGDON CLARA G HEIRS		139 WESTERN AVENUE	014-027	2,577.96
HODGDON CLARA G HEIRS		WESTERN AVENUE	014-027-A	148.80
HODGDON DANA & CATHY		175 LAKESIDE DRIVE	029-004	2,952.44
HODGDON DANA & CATHY		LAKESIDE DRIVE	029-005	124.00
HODGDON YACHT SERVICES LLC		85 MACFARLAND POINT DR		472.44
HODGDON YACHT SERVICES LLC		85 MCFARLAND POINT DR	015-043-B	9,199.56
HOFFMAN RUSSELL H	SARAH M FOULGER	33 POWDER HILL FARMS RD	025-014-B-005	6,113.20
HOLBROOK VERONICA		37 MIDDLE ROAD	026-042	607.60
HOLLY WILLIAM C & EMILY ANNE HOLMES JAMES S	CRYSTAL R BERNIER	19 CENTRAL AVENUE 90 EASTERN AVENUE	001-010 023-001	12,/34.64 1,104.84

Owner	Second Owner	Location	Map Lot	Original
HOLMES JAMES S JR & DIANA LEE		250 OCEAN POINT ROAD	031-033	921.32
HOLMES JULIA		OCEAN POINT ROAD	031-029-1	768.80
HOLT JOSEPH J & DEBORAH C		97 APPALACHEE ROAD	021-064	3,490.60
HOMESTEAD PARTNERS LLC	STEPHEN PITCHER	8 SEA VIEW PLACE	014-008-A	3,261.20
HOMESTEAD PARTNERS LLC	STEPHEN PITCHER	ST ANDREWS LANE	014-007	1,267.28
HOPKINS RAYMOND F; MARK R	KATHRYN C HOPKINS	16 CRANBERRY ROAD	011-002	3,612.12
HORGAN KATHARINE D		25 CAMPBELL STREET	016-051	1,029.20
HOSKEER CHRISTIAN J & JULIE M		63 KENNEY FIELD DRIVE	022-083	2,553.16
HOUSE FRANCES S & RICHARD A		26 BLOW HORN ROAD	007-008-P	627.44
HOUSE OF LOGAN		20 TOWNSEND AVENUE		135.16
HOUSE OF LOGAN		34 TOWNSEND AVENUE	1	74.40
HOUSTON RIVERTON PROPERTIES LLC		15 SEA STREET	015-047	2,212.16
HOWARD H WYMAN JR	THE HOWARD FAMILY TRUST	20 WAWENOCK TRAIL	026-006	1,798.00
HOWARD H WYMAN JR	THE HOWARD FAMILY TRUST	HERON COVE ROAD	029-042-A	207.08
HOWARD HOUSE		347 TOWNSEND AVENUE	030-034	8,491.52
HOWARD HOUSE INC		34/ I OWINSEIND AVENUE		76.97
HOWARD HUGH W JR		WAWENOCK TRAIL	029-047	318.68
HOWE BRIAN M & DIANE M		32 SUMMIT ROAD	020-013	1,0/4.00
HOWE MELANIE L		54 BLOW HORN ROAD	007-011	5,159.64
HUGHES JANET F		31 CROOKED PINE ROAD	011-051	2,613.92
HUGHES NETWORK SYSTEMS LLC				8.68
HUIZING TIMOTHY C & ARLENE J		24 HARBOR HEIGHTS ROAD	016-093	980.84
HULL JERRY L	MARIE ROSE RUFFALO	63 BAY STREET	016-078	1,387.56
*HULL MARY		12 SIMMONS DRIVE #3	022-039-003	429.04
HULTIN THOMAS & LINDA		22 OLD STONEWALL ROAD	006-B-004	1,536.36
HUMPHREY RICHARD & KATHLEEN		41 SCHOOL STREET	022-062-A	1,660.36
HUNT FRANCIS STUART & BLAIR P		15 MASSACHUSETTS ROAD	004-046	2,656.08
HURD TIMOTHY D & SUZANNE M		OFF CREST AVENUE	016-002	667.12
HURD TIMOTHY D & SUZANNE M		52 FULLERTON STREET	019-108	2,582.92
HURFORD HENRY J JR CPA		2 MCKOWN STREET		13.64
HURFORD HENRY JOHN III		BOOTHBAY TOWN LINE	029-007-B	2.48
HURST NANCY S		15 WILLIAMS STREET	018-007	1,435.92
HUTCHEON PAUL & SUSAN		CREST AVENUE	010-086	446.40
HUTCHESON THAD T JR & REBECCA		8 MCKOWN POINT ROAD	008-012	9,145.00
HUTCHINS DAVID C		10 PARK STREET	020-167	1,486.76
HUTCHINS DEANE L & VIRGINIA B		SUNSET ROAD	010-055	186.00
HUTCHINS DEANE L & VIRGINIA B		42 SUNSET ROAD	010-056	1,249.92
HUTCHINSON ALBERT N & SUSAN J		ISLE OF SPRINGS	027-001-152	1,018.04

Owner	Second Owner	Location	Map Lot	Original
HUTCHINSON CHARLES H & REBECCA T		14 CROOKED PINE ROAD	011-029	804.76
HYDE JENNIFER	DAVID M BRONSTEIN	17 HARRIS POINT ROAD	017-007	6,748.08
HYSON RONALD		48 BAYVILLE ROAD	031-037-A	1,238.76
IANNONI F JOSEPH JR		48 GRANDVIEW AVENUE	002-005	9,122.68
ILIADES KAREN S & EMMANUEL C		177 CREST AVENUE	006-A-001	1,718.64
IMBER ROBIN LEE		OLD STONEWALL ROAD	006-002-M-004	513.36
IMHOF ANGELA M & MICHELE L		133 ATLANTIC AVENUE #71A	010-032-071A	2,179.92
IMHOF LENORE	KIRK MIKKELSEN	43 APPALACHEE ROAD	021-074-A	3,413.72
IMHOF LENORE M		11 WALL POINT ROAD	021-012	1,475.60
INTERFACE SECURITY SYSTEMS				6.20
IRISH PATRICIA E & HOWARD		52 MIDDLE ROAD	026-028	736.56
IRVING OIL LIMITED		209 TOWNSEND AVENUE	030-008-B	7,436.28
IRVING OIL LIMITED		209 TOWNSEND AVENUE		4,054.80
ISLAND OAK CORP		68 OAK STREET	020-114	1,941.84
ISLAND TEAK COMPANY		38 SEA STREET		7.44
ISLE OF SPRINGS ASSOCIATION		RAM ISLAND	027-002	252.96
ISLE OF SPRINGS ASSOCIATION		POWDER HORN ISLAND	027-005	275.28
ISLE OF SPRINGS ASSOCIATION		ISLE OF SPRINGS	027-001-001	21,107.28
ISLER SUSAN L	NANCY F STRONG	17 CREST AVENUE	016-004	1,687.64
ISLER SUSAN L	NANCY F STRONG	OFF CREST AVENUE	016-003	476.16
J & A REALTY LLC		11 COMMERCIAL STREET	015-110	2,942.52
J & L PUCHALSKI REAL ESTATE LLC		102 OCEAN POINT ROAD	031-006	2,824.72
J EDWARD KNIGHT INSURANCE CO		159 TOWNSEND AVENUE		166.16
JACKSON KERRY		38 SCHOOL STREET	020-142-A	850.64
*JACOBSON ROBERT E	ROB JACOBSON INTER VIVOS	36 HARRIS POINT ROAD	017-005	8,122.00
JACQUELINE MONTGOMERY REV TRUST	JACQUELINE L MONTGOMERY	12 GRANARY WAY UNIT #1	020-083-001	5,384.08
JACQUELINE S MUNDY REVOCABLE TRUST		27 HODGON COVE ROAD	025-013	12,728.60
JAEGER LARRY E & SHEILA E		8 BIRCH ROAD	011-070	4,030.00
JAMES BRENT M		22 HUTCHINSON DRIVE	029-040-D	1,641.76
JAMESON SUSAN K	ANNE L WISSLER	63 BARROWS ROAD	017-032	2,543.24
JANICE M. DELOMA	INDENTURE DETOMA KEV TKST	/ KACOON DRIVE	M-800-/00	2,780.08
JARKIEWICZ PAUL S		94 LAKESIDE DRIVE	029-013-B	1,597.12
JU DAKINES PROPERTIES LLC		66 I OWINSEIND AVEINUE	020-030	5,910.90
JEATH LLC		34 TOWNSEND AVENUE	019-148	6,652.60
JEATH LLC		ZU TOWNSEND AVENUE	019-154	9,291.32
JEATH LLC		MCCLINIOCA SI REEI	019-155	1,227.60
JEATH LLC		2 4 & 6 WHARF STREET	015-114	6,408.32

Owner	Second Owner	Location	Map Lot	Original
JEATH LLC		MCKOWN STREET	015-099	4,053.56
JILL DOYLE LIVING TRUST	JILL & JOSEPH DOYLE	52 MCFARLAND POINT DR #27	015-043-027	4,571.88
JOBES THEODORE H & ELIZABETH V		9 WATUTKA WAY	010-083	1,026.72
JOBES THEODORE H & ELIZABETH V		CREST AVENUE	010-085	453.84
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-080	564.20
JOBES THEODORE H & ELIZABETH V		OFF CREST AVENUE	010-081	375.72
JOBES THEODORE H		7 WATUTKA WAY	010-082	2,174.96
JOCELYNE B BLAIS TRUST 2011	MAURICE G BLAIS TRUST 2011	27 LINEKIN ROAD	001-005	12,757.12
JOHNSON CHERYL RAE	MARTHA REED	91 BAYVILLE ROAD	024-007	1,266.04
JOHNSON DAVID I		2 MCFARLAND POINT DRIVE	015-043-036	2,791.24
JOHNSON RONALD	JUNE ROWBOTHAM	52 WESTERN AVENUE	018-027	3,359.16
JOHNSON STEVEN B & JENNIFER W		31 BAY STREET	016-088	1,444.60
JOLLEY THOMAS & STACEY		16 ELVIRA DRIVE	018-002-B	1,655.40
JONES ALLAN R		18 EATON ROAD	025-021-A	14,018.20
JONES DONNA		59 OCEAN POINT ROAD #22	022-039-022	121.52
*JONES JOANNE P		59 OCEAN POINT ROAD #21	022-039-021	100.44
JONES KAREN MILLER		53 WEST STREET	019-065	2,171.24
JONES ROBERT A & LINDA		71 OAK POINT ROAD	012-005	22,462.60
JONES SUZANNE J		2 SIMMONS DRIVE #1	022-039-1	582.80
JONES VIRGINIA B		20 SUMMIT ROAD	016-067	1,132.12
JORDAN ALDEN		60 WEST STREET	019-040	4,289.16
JORDAN CAROLE		39 JORDAN DRIVE	030-002-007	2,389.48
JORDAN CAROLE M		37 JORDAN DRIVE	030-002-006	369.52
JORDAN EDWARD P		LINEKIN ROAD	003-005-017	1,816.60
JORDAN NANCY E	SUSAN M MILLER	99 APPALACHEE ROAD	021-063	4,855.84
JORDAN PETER W & RUTH S		10 ROBERTS CIRCLE	024-022	1,986.48
JOURDET LON W III & GALE L		214 ATLANTIC AVENUE	006-023	2,471.32
JOURNAGAN TRAVIS		22 GRANARY WAY		49.60
JOYAL SCOTT D & DIANE R		15 REED ROAD	026-023	839.48
JSE LLC		COMMERCIAL	015-070	9,469.88
JSE LLC		55 CUMMERCIAL STREET	A CEO A	95.48
		75 MCKOWN POINT BOAD	004-033-A	3 257 48
JUNIPER LEDGE COTTAGE LLC	C/O DORIS RYGELSKI ESQ	62 MASSACHUSETTS ROAD	004-040	9,933.64
JUNIPER PT VILLAGE IMPROVEMENT SOC		87 MCKOWN POINT ROAD	004-031	3,860.12
JUNIPER PT VILLAGE IMPROVEMENT SOC		36 JUNIPER POINT ROAD	004-016	426.56
KAHN MICHAEL A & BEVERLY K		28 BIRCH ROAD	011-074	7,164.72
KALER MARY A & SAM		80 COMMERCIAL STREET		233.12

Owner KALER MARY C REV LIV TRUST KALER MARY C REV LIV TRUST	Second Owner MARY C KALER MARY C KALER	Location 48 COMMERCIAL STREET 28 BAY STREET	Map Lot 015-011 016-062	Original 6,542.24 1,380.12
KAPUSCINSKI BRITTANY M KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	BAYVILLE RD LOGAN ROAD	031-037-C-004 018-049-006	462.52 1,600.84
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	133 WESTERN AVENUE	014-029	6,371.12
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	WESTERN AVENUE	014-029-A	173.60
KARNS ELIZABETH DBA THE PANTRY		BOOTHBAY HOUSE HILL		27.28
KARNS JEFFREY L & ELIZABETH		33 EASTERN AVENUE	022-056	1,449.56
KATAMA ACQUISITIONS LLC		WEST STREET	019-128	1,670.28
KATAMA ACQUISITIONS LLC		5 NAHANADA ROAD	011-008-B	2,993.36
KATAMA ACQUISITIONS LLC		4 NAHANADA ROAD	011-009	1,863.72
KATHLEEN S FANOE TRUST	KATHLEEN S FANOE	48 FULLERTON STREET	019-107	2,316.32
KAZAKOS TAKIS A	C/O ARELITSA KAZAKOS	4 CAMPBELL STREET	016-046	1,135.84
KEARNS THOMAS MICHAEL		160 WESTERN AVENUE #1A	014-020-001A	3,000.80
KEEGAN KEVIN M		4 HILLSIDE ROAD	031-037-B	1,047.80
KEILTY VICTOR A		9 WILLIAMS STREET	018-009	2,346.08
KEISER KATHRYN G			007-013	6,150.40
KEITH RICHARD F & NELDA H		15 ATLANTIC AVENUE #D	020-053-D	1,930.68
KELLER WILLIAM B	JUDITH M BLOOMGARDEN	15 LEDGE ROAD	900-600	6,852.24
KELLEY ANDREW J & KELLY J		33 LAKEVIEW ROAD	018-078	792.36
*KELLEY EUGENE W		226 ATLANTIC AVENUE	006-025	1,337.96
KELLEY FAMILY REV TRUST	WILLIAM & JOY KELLEY	87 OLD STONEWALL ROAD	006-002-R	1,164.36
KELLY FREDERICK L & NANCY J		11 FACTORY COVE ROAD	005-028	4,411.92
KENANDALE LLC		50 UNION STREET	020-152	2,683.36
KENANDALE LLC		UNION COURT	020-161	446.40
*KENDLEY PATRICK & YVONNE		WEST HARBOR POND CONDOS	014-039-003	2,116.68
KENNEDY DONALD J & BETTY D		76 WEST STREET	019-041-A-001	4,214.76
KENNETH M WOODS REVOC LIVING TRUST	KENNETH M WOODS	133 ATLANTIC AVENUE #61B	010-032-061B	2,179.92
KENNETH M WOODS REVOC LIVING TRUST	KENNETH M WOODS	133 ATLANTIC AVENUE #72A	010-032-072A	2,501.08
KENNISTON DONALD H & CHRISTINE		133 ATLANTIC AVENUE #92A	010-032-092A	2,920.20
KENNISTON DONALD H & CHRISTINE		45 ROADS END	010-021	8,373.72
KENT RACHAEL G DEVISEES	C/O SUSAN HILL	ISLE OF SPRINGS	027-001-190	846.92
KENT KATHRYN ORNE & WILLIAM R JR		128 WESTERN AVENUE	014-016	7,767.36
KERNEY MARILY M		8 ROCK ROAD	009-010-A	8,697.36
KERNEY MARILY M & JOHN		197 WESTERN AVENUE	013-024	3,165.72
KEY BANK N A KEYES KAREN		MEADOW MALL 60 KENNEY FIELD DRIVE	022-068	576.60 2,466.36

Owner	Second Owner	Location	Map Lot	Original
KHALSA KAUR SANGAT GURU	SINGH SANGAT GURU KHALSA	44 TOWNSEND AVENUE	019-150	1,917.04
KIEFER DALE A & KATHERINE B		175 SAMOSET ROAD	025-028-A	1,919.52
KILENS MARK		49 WEST STREET	019-066	2,303.92
KILGORE ROGER V & MARGARETE R		59 MCFARLAND POINT DR #16	015-043-016	4,305.28
KIMBALL RALPH A JR & GAIL P		20 BIRCH ROAD	011-073	6,968.80
KING RICHARD A & LINDA M		5 SCHOOL STREET	020-151-A	1,793.04
KINSHIP PARTNERSHIP	T JAY SEALE III	160 WESTERN AVENUE #4B	014-020-004B	3,002.04
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL	015-076-A	7,666.92
KIRBY WILLIAM G		10 BOOTHBAY HOUSE HILL		54.56
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	45 FULLERTON STREET	019-069	1,762.04
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	39 FULLERTON STREET	019-070	983.32
KIRK BEN J & PAMELA K	KIRK FAMILY TRUST	12 HIGH STREET	020-028	2,378.32
KIRK FAMILY REVOCABLE TRUST	BENJAMIN J & PAMELA KIRK	29 SPRUCE POINT HEIGHTS	003-005-016	6,087.16
KIRK FAMILY TRUST	BENJAMIN KIRK	LINEKIN ROAD	003-005-015	1,816.60
KIRK PAMELA & BENJAMIN		FULLERTON STREET	019-070-A	350.92
KLEIN RANDY J & ELAINE A		69 MIDDLE ROAD	026-033-002	527.00
KLEINE BETH A & ROBERT E JR		113 APPALACHEE ROAD	021-060	2,617.64
KLEMENTS KEITH		MOFFAT LANE	025-017-004	620.00
KNOBLOCH MARJORIE S & THOMAS G		138 SAMOSET ROAD	025-024	3,481.92
KNOWLES-CUTLER LAURA C		360 LAKESIDE DRIVE	025-014-C	2,508.52
KOCH BETTY CARY	BETTY CARY KOCH TRUST	64 MCFARLAND POINT DR	015-043-020	4,819.88
KOOPMAN RONALD R		38 MOUNTAIN VIEW ROAD	029-006-H	1,841.40
KOSTER TERESA	TERESA KOSTER 2005 TRUST	16 CENTRAL AVENUE	001-009-00A	17,214.92
KOWALSKI JEFF K		282 SAMOSET ROAD	028-004-B	5,297.28
KREAHLING ROBERT P & SUZANNE R		29 HARRIS POINT ROAD	017-005-A	7,024.60
KRIST ROBERT CHARLES & MARGARET O	KRIST MARGARET	133 ATLANTIC AVENUE #82A	010-032-082A	2,904.08
KRISTAN C MICHAEL & BRYNNE		70 MIDDLE ROAD	026-030	1,408.64
KRISTOFF LISA M		103 KENNEY FIELD DRIVE	023-025	1,402.44
KRUG JOSEPH H & JULIE G		8 SOUTHERN WAY	004-054	8,692.40
KUBISEK BRIAN S		180 ATLANTIC AVENUE	010-092	2,117.92
KUBISEK BKIAN S AND & STEPHANIE L		ATLANTIC AVENUE	010-091	354.64
KUCHARSKY SAMUEL N & MARSHA		14 HIGHLAND PARK	023-026-003	1,872.40
KUMLER KATHERINE C		60 LAKEVIEW ROAD	018-063	2,246.88
KURZ CHRISTOPHER W & DEBORAH K		58 MCKOWN POINT ROAD	008-014	10,904.56
KURZIUS ANNEMARIE L LIFE ESTATE		39 BIRCH ROAD	007-008-E	7,312.28
KURZIUS ANNEMARIE L LIFE ESTATE		38 BLOW HORN ROAD	9-800-200	8,472.92
KYNOR FAMILY REVOCABLE TRUST	DAVID BOUTON KYNOR	19 POOLER ROAD	004-002	4,429.28

Owner	Second Owner	Location	Map Lot	Original
*LABELLE FAMILY TRUST	ERNEST & SHEREDITH LABELLE	25 BEACH ROAD	N-800-200	2,101.80
LABONNE TERRY		96 ATLANTIC AVENUE #2C	016-018-A-02C	2,518.44
LABONTE JENNIFER M		23 BRADLEY ROAD	031-024	486.08
LACHAPELLE BRIAN C		17 BEACH ROAD	002-008-0	1,220.16
LACHMANN NORBERT	NORBERT LACHMANN TRST 2013	7 BARROWS ROAD	021-014	5,725.08
LACROIX MOLLY B & ROBERT A	LACROIX FAMILY TRUST	7 ROBERTS CIRCLE	024-020	2,611.44
LADERER GREGORY S & ELIZABETH E		21 FULLERTON STREET	019-093	3,946.92
LADERER GREGORY S & ELIZABETH E		OFF OAK STREET	019-132	137.64
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE	016-033-B	21,244.92
LAFAYETTE BOOTHBAY HARBOR LLC		ATLANTIC AVENUE	016-035	3,009.48
LAFAYETTE BOOTHBAY HARBOR LLC		31 ATLANTIC AVENUE		1,277.20
LAFAYETTE BOOTHBAY HARBOR LLC		80 COMMERCIAL STREET		1,701.28
LAFAYETTE BOOTHBAY INC		BAY STREET	016-078-A	597.68
LAFAYETTE BOOTHBAY INC		55 BAY STREET	016-080	1,659.12
LAFAYETTE BOOTHBAY INC		80 COMMERCIAL STREET	015-017	46,496.28
LAFAYETTE BOOTHBAY INC		138 TOWNSEND AVENUE	022-011	9,810.88
LAFAYETTE FISHERMANS INC		22 COMMERCIAL STREET		1,375.16
LAFAYETTE FISHERMANS INC		COMMERCIAL STREET	015-007	649.76
LAFAYETTE FISHERMAN'S LLC		22 COMMERCIAL STREET	015-008	33,080.72
LAFAYETTE FISHERMAN'S LLC		COMMERCIAL STREET	015-107	3,385.20
LAFAYETTE GROUP		1 BY-WAY	015-004	30,530.04
LAFAYETTE GROUP		138 TOWNSEND AVENUE		259.16
LAFFERTY HILARY EDDY	CHARLES C STOVER III	109 BAYVILLE ROAD	024-035	2,074.52
LAIL DOUGLAS E & KATHERINE B		WEST HARBOR POND CONDOS	014-039-012B	3,186.80
*LAJOIE ROGER R & SUZANNE B		59 MCFARLAND POINT DR #15	015-043-015	3,454.64
*LAMPKE RICHARD G		19 PEAR STREET	020-124	1,778.16
LANCASTER IDA C		19 ATLANTIC AVENUE	020-052	5,077.80
LANDRY MARTHA DOLLOFF		179 COMMERCIAL STREET	015-040	2,491.16
LANGENHAGEN RODD & MARY		84 BLOW HORN ROAD	003-004	7,037.00
LANGHORNE(TISH)STONEBURGER LIV TRST STONEBURNER LANGHORNE	T STONEBURNER LANGHORNE	20 HAHN COVE RD	009-023	5,766.00
LAPOINTE FAMILY IRREVOCABLE TRUST	WILLIAM E LAPOINTE	16 ROBERTS CIRCLE	024-025	2,827.20
LAPRISE MAURICE P JR		38 BAY STREET	016-074	1,066.40
LARRABEE JAMES A & JOY		37 CROOKED PINE ROAD	011-049	3,219.04
LARRY ANDERSON	LORA JANE ANDERSON LIV TRST	63 NAHANADA ROAD	011-067	4,873.20
LARSEN MARTHA CEDERSTROM		64 BAY STREET	020-006	1,181.72
LARSON SCOTT	STEVE MALCOM	92 WALL POINT ROAD		2,852.00
LATTER CATHY A		12 UNION COURT	020-154	1,858.76

Owner LATTER CATHY A	Second Owner	Location 11 UNION COURT	Map Lot 020-158	Original 839.48
LALIGHLAND LINDA & ANDREW	DANTEL DOWNTNG	4 HIGHLAND PARK ROAD	023-004	972.16 1.113.52
LAURIAT GRETCHEN E		88 LOBSTER COVE ROAD	016-100	1,764.52
LAURIAT GRETCHEN E		LOBSTER COVE ROAD	016-140	256.68
LAVALLEY KATHLEEN		40 MIDDLE ROAD	018-044	1,195.36
LAVALLEY KATHLEEN A		2 HACKMATACK ROAD	030-025	2,329.96
LAWLOR JAMES P		85 LAKEVIEW ROAD	018-065-A	1,980.28
LAWN COTTAGE LLC		BLACKSTONE ROAD	024-026-B	111.60
LAWN COTTAGE LLC		18 ROBERTS CIRCLE	024-027	2,703.20
LAWN COLLAGE LLC LAWRENCE KENT B	KENT B LAWRENCE 1992 TRST	ROBERTS CIRCLE 12 HODGDON COVE ROAD	024-028 013-012	74.40 2,618.88
LAWRENCE RICHARD MCLAUGHLIN		12 LAKEVIEW ROAD	014-040	1,077.56
LEADBETTER JOCELYN		6 HARRIS POINT PLACE	017-002	3,040.48
LEAVITT NANCY A & JAMES		38 PARK STREET	020-191	1,470.64
LECKBAND CRAIG R & ELLEN V		ROADS END	010-029	8,083.56
LEE ANDRU A		BAY STREET	016-083-A	79.36
*LEE VIOLA		229 BEATH ROAD	031-017	1,608.28
LEEMAN MARK G & GEORGIA		79 KENNEY FIELD DRIVE	022-079	1,666.56
LEFEBVRE JOEY	ERIC DEDOSE	32 SCHOOL STREET	020-141	1,024.24
LEFEVRE ALFRED J		16 SUMMIT ROAD	016-065	1,314.40
LEHMAN RANDALL D & MARIA T		OFF CROOKED PINE ROAD	011-032	186.00
LEHMAN RANDALL D & MARIA T	LEHMAN LIVING TRUST	20 CROOKED PINE ROAD	011-031	1,124.68
LEMAY LINDA M		39 UNION STREET #2	020-063-002	885.36
LEMBO-SPLAINE MARGARET		109 WESTERN AVENUE	014-033	2,088.16
LEONARD BARBARA J		8 FACTORY COVE ROAD	005-018	4,263.12
LEONARD MICHAEL D		46 WALL POINT ROAD	017-010	3,959.32
LERNER DANIEL & ELAINE REAL EST TRST		77 LINEKIN ROAD	003-005-004	13,208.48
LERNER DANIEL M	LERNER FAMILY REAL EST TRST	79 LINEKIN ROAD	003-002-002	7,878.96
LESCURE JOHN M & ISABEL		231 ATLANTIC AVENUE	005-017	3,465.80
LETSCH GEORGE V & LINDA S		194 ATLANTIC AVENUE	006-021-002	2,037.32
LEVIN JOEL A	LEVIN REVOCABLE TRUST	133 ATLANTIC AVENUE #81A	010-032-081A	2,419.24
LEVINE SUSAN C		76 OAK STREET	022-010	2,064.60
I FWIS DANIEL CRAIG & BONNIE D		17 PARK STREET	020-037	1 573 56
LEWIS DUANE A		7 SIMMONS DRIVE #16	022-039-016	398.04
LEWIS GAIL		59 OCEAN POINT ROAD #24	022-039-024	301.32
*LEWIS GARY; DANELLE DAVIS	MICHELLE L FARNHAM	21 MIDDLE ROAD	018-018-A	1,525.20
LEWIS ISABELLE G		74 EASTERN AVENUE		689.44

Owner	Second Owner	Location	Map Lot	Original
LEWIS KEVIN LEWIS KOREY A	KATHLEEN PERKINS	14 PENNINGTON LANE 15 CAMPBELL STREET	029-034 016-055	921.32 1,573.56
LEWIS TIMOTHY C		96 MCKOWN STREET	015-083	6,663.76
*LEWIS LESLIE; SABRINA & MARK NGUYEN SCOTT LEWIS; ADAM NGUYEN	N SCOTT LEWIS; ADAM NGUYEN	167 MIDDLE ROAD	030-049	900.24
LEWORTHY THOMAS A & VICTORIA A		WEST HARBOR POND condos	014-039-006a	2,529.60
LEYMARIE OLIVER A		197 ATLANTIC AVENUE	005-033	15,777.76
LEYMARIE OLIVER A		205 ATLANTIC AVENUE	005-033-A	1,609.52
LILLY BEVERLY R		OFF TOWNSEND AVENUE	030-005	384.40
LINEKIN BAY HOLDINGS LLC		350 TOWNSEND AVENUE	030-035-A	9,858.00
LINEKIN BAY HOLDINGS LLC	PERKINS OLSON	92 WALL POINT ROAD	017-018	30,141.92
LINEKIN BAY HOLDINGS LLC	PERKINS OLSON	BARROWS ROAD	017-034-A	818.40
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-022-A	167.40
LINEKIN HEIGHTS ASSOCIATION		OFF BAYBERRY ROAD	011-023-A	164.92
LINEKIN HEIGHTS ASSOCIATION		BAYBERRY ROAD	011-024	127.72
LINEKIN HEIGHTS ASSOCIATION		82 CREST AVENUE	011-009-A	503.44
LINEKIN ROBERT W		66 HILLCROFT ROAD	020-206	963.48
LIPPINCOTT RICHARD B & LOIS R		OFF BAYBERRY ROAD	011-024-A	106.64
LIPPINCOTT RICHARD B & LOIS R		24 NAHANADA ROAD	011-025-A	1,132.12
LIPSHITZ LESLIE J		127 MCKOWN POINT ROAD	004-061	15,126.76
LISA A GRAY TRUST-2010	LISA A & JAMES E GRAY	105 APPALACHEE ROAD	021-061	3,252.52
LITTLE BO PETE'S INC		107 EASTERN AVENUE	023-003	994.48
LITTLE BO PETE'S INC		107 EASTERN AVE		85.56
LITTLEFIELD ANDREW N & WENDY M		137 CREST AVENUE	006-010	1,738.48
LIVINGSTON LAURA; JANE C SHUELL		101 WESTERN AVENUE	014-036-A	1,898.44
LIVINGSTON LINDA M		110 EASTERN AVENUE	031-003	1,697.56
LLOYD SARA A		81 MCKOWN STREET	015-086	2,461.40
LOGAN WILLIAM W		261 SAMOSET ROAD	028-008	3,000.80
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	64 SUNSET ROAD	006-014	269.08
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	62 SUNSET ROAD	006-018	1,008.12
LORETTE KATIE			025-004	1,532.64
LORRAIN LEE		14 HARBOR HEIGHTS ROAD	016-091	1,366.48
LORRAIN STEVEN & JENNIFER		11 SNOW HILL ROAD	030-048-C	1,780.64
LORRAIN WILLIAM E	SUSAN E WEBSTER	HUTCHINSON DRIVE	029-040-0	260.40
LOUISIGNAU SUSAN M		14 MILL COVE CREST	019-046	1,902.16
LOUNSBURY MARGARET P	MARGARET WALL REVOC TRST	SIGNAL POINT CONDOS	015-043-012	3,762.16
LOZZI DANIELLE		8 HARBOR HEIGHTS ROAD	016-090	1,719.88
LUKAS KAREN J & MARGARET L		225 ATLANTIC AVENUE	002-030	3,795.64

Owner	Second Owner	Location	Map Lot	Original
LUKE GEORGE P & SANDRA J		123 CREST AVENUE	006-017	1,257.36
LUKE GEORGE P & SANDRA J		LINEKIN ROAD	003-005-014	1,576.04
LUKE GEORGE P & SANDRA J		CREST AVENUE	010-065	256.68
LUSHER JAMES R	MERLENE COWLES	12 ELVIRA DRIVE	018-002	2,091.88
LUSSIER ROBERT & ELIZABETH		69 SUNSET ROAD	006-027-001	2,337.40
LUTSKY TODD	ANGELA CUCCIO	21 BARROWS ROAD	017-040	4,785.16
LYONS MIRKKA		OFF LAKEVIEW ROAD	018-076-A	155.00
LYONS MIRKKA		27 LAKEVIEW ROAD	018-080	877.92
M & P REALTY INC		15 OAK STREET	019-157	3,898.56
MACCORMAC KENNETH W & MARY N	MARY N MACCORMAC TRUST	81 MCKOWN POINT ROAD	004-052	8,918.08
MACCORMAC MARY N & KENNETH	KENNETH W MACCORMAC TRST	MASSACHUSETTS ROAD	004-051	3,128.52
MACDONALD RICHARD J		7 WALL POINT ROAD 7 WALL POINT ROAD	021-013	1,563.64
MACFARLANE RICHARD & FAYE		37 BAY STREET	016-084	1,450.80
MACGILVRA KEITH & DEBORAH		ISLE OF SPRINGS	027-001-146	720.44
MACGOVERN EDWARD M & BRENDA	MACGOVERN FAMILY TRUST	106 LAKEVIEW ROAD	026-019	2,233.24
MACHULIS GEORJEAN H	CLIFFORD I THAELL	5 WEEKS ROAD	016-105	1,217.68
MACKENZIE JENNITEK		ISLE OF SPRINGS	02/-001-058	610.08
MACKENZIE WILL & PATRICIA		ISLE OF SPRINGS	027-001-077	96.966
MACMAHAN INVESTMENTS LLC		LINEKIN ROAD	003-002-007	6,863.40
MACPHEE BERNARD B & GAIL P TRUST		OFF MIDDLE ROAD	030-031-A	6.20
MACS CONVENIENCE STORES LLC		209 TOWNSEND AVENUE		1,695.08
MACY ADAM D & RUTH E		31 HUTCHINSON DRIVE	029-040-Н	1,569.84
MADDEN STEVEN	SUSAN BILLINGS	37 TOWNSEND AVENUE		48.36
MADDEN STEVEN ROBERT	SUSAN MADDEN BILLINGS	37 TOWNSEND AVENUE	020-082	3,742.32
MADDOCKS BETTY JEANNE & SEWALL T JR		4 COMMERCIAL STREET	015-113	4,724.40
MADDOCKS BETTY JEANNE		188 CREST AVENUE	007-001-B	2,987.16
*MADDOCKS HARMON R & KATHLEEN M		10 ROSS LANE	007-001-A	1,329.28
MADDOCKS SEWALL T		25 HERON COVE ROAD	026-022-Н	1,602.08
MADDOCKS SEWALL T JR & BETTY JEANNE		25 TOWNSEND AVENUE	050-050	3,396.36
MADDOCKS SEWALL T JR & BETTY JEANNE		23 TOWNSEND AVENUE	020-091	7,012.20
MADDOCKS SEWALL T JR	HARMON MADDOCKS	CREST AVENUE	006-003	574.12
MADDOCKS SEWALL T JR		BLOW HORN ROAD	007-001	1,056.48
MADDOCKS SEWALL I JR			003-002-001	1,793.04
MAGUIRE ADAM		66 TOWNSEND	Ç	3.72
MAGUIRE ADAM	VECTOR ENTRY	36 EASTERN AVENUE	022-045	2,108.00 1 542 80
MAHER BASIL & MIRIAM D	JAIME E NOSSET	11 FALLON CANE 43 EATON ROAD	025-040-IN	12,526.48

Owner MAHONEY JAMES & ANNE MARIE	Second Owner J AND A FAMILY TRUST	Location 15 ATLANTIC AVENUE E	Map Lot 020-053-E	Original 2,193.56
*MAIN JIMMY L MAINE #3 RURAL CELLULAR INC		16 PAINE ROAD 47 MONTGOMERY ROAD	019-085 030-002-A-on	1,023.00 2,090.64
MAINE EVENT PROPERTIES LLC		100 COMMERCIAL STREET	015-020	4,595.44
MAINE HARBOR PROPERTIES 2 LLC		12 OAK STREET	019-007	3,402.56
MAINE HARBOR PROPERTIES 2 LLC		6 ATLANTIC AVENUE	020-044	2,457.68
MAINE HARBOR PROPERTIES LLC		6 BRIDGE STREET	020-092-A	3,419.92
MAINE RSA NO 1 INC				603.88
MAINELEN LLC		51 LAKEVIEW ROAD	018-073	1,993.92
MAINELEN LLC		120 COMMERCIAL STREET	015-023	14,599.76
MAINELEN LLC		33 SEA STREET	015-043-A	2,007.56
MAINELY NAUTICAL		17 COMMERCIAL ST		3.72
MAINE-OK ENTERPRISES INC		97 TOWNSEND AVENUE	020-119	2,853.24
MAINE-OK ENTERPRISES INC		4 PEAR STREET	020-120	2,706.92
MAIR SHARON & JOSEPH		64 NAHANADA ROAD	011-063-C	1,567.36
MALCOM RICHARD & STEPHEN		OFF FULLERTON STREET	026-038-001	193.44
MALIZIA STEPHEN A & DEANNE M		21 TURKEY HILL DRIVE	030-006-A	598.92
MALKIN A RICHARD & MARJORIE M	THOMAS STEELE MALKIN ET ALS	5 WATERS EDGE TRAIL	016-095	1,917.04
MAMA D'S MERCANTILE INC		50 UNION STREET		146.32
MANJOURIDES JUSTIN D	LEAH M GOLDMAN	96 ATLANTIC AVENUE #1B	016-018-A-01B	2,620.12
MANSFIELD PRISCILLA D LIFE ESTATE	GEORGE MANSFIELD JR	29 BARROWS ROAD	017-037	3,319.48
MANSON ELIZABETH J		256 ATLANTIC AVENUE	006-031	704.32
MANSON GARY L. SR & JOYCE L	NICCI MANSON DORAY	35 BAY STREET	016-087	1,106.08
MANSOURIAN MARC A & BRIGETTE		50 JUNIPER POINT ROAD	004-021	11,711.80
MANTELL CAROL J		110 WESTERN AVENUE	014-011	2,229.52
MANZI SHERI		3 TOWNSEND		130.20
MARANCI ARUTUN & ANAHID		199 LAKESIDE DRIVE	029-002	2,508.52
MARBURY LUKE		40 GRANDVIEW AVENUE	005-008	7,562.76
MARCELL DAVID W		112 APPALACHEE ROAD	021-053	1,371.44
MARCELS' SUBMARINE SHOP				75.64
MARCOTTE JAMES N	KIMBERLEE A DOW	63 CAMPBELL STREET	020-018	1,181.72
MARDEN BUILDERS INC		31 JORDAN DRIVE	030-002-004	1,589.68
MARDEN ERIC		60 OAK STREET		179.80
MARDEN ERIC A & JENNIFER M		60 OAK STREET	020-110	2,519.68
MARGARET DRUCKER TESTAMENTARY	LAURA DRUCKER	17 SPRUCE POINT HILL RD	006-002-B	2,003.84
MARGARET KING REVOC TRUST OF 1987 MARILYN M DICKSON TRUST	MARGARET V KING MARILYN M DICKSON	8 WILLIAMS STREET 52 MCFARLAND POINT DR #24	018-036 015-043-024	2,292.76 4,377.20

Owner	Second Owner	Location	Map Lot	Original
MARINELL SUZANNE S		24 BAYBERRY ROAD	011-023-B	717.96
MARK D DANNELS REVOC LIVING TRUST	MARK DANNELS	50 REED ROAD	018-045-G	1,625.64
MARKEE KENNETH A & JULIE P		OFF LAKESIDE DRIVE	029-032	207.08
MARKETTE ANNE P		28 ROCK ROAD	009-012	10,134.52
MAROON CASEY P & SARAH		97 BAY STREET	020-199	1,523.96
MAROON CASEY P & SARAH MAROON ROBFRT 1R & SALLY K		OFF WEEKS ROAD	021-02/ 020-084	136.40 4.243.28
MARQUEZ ERNEST R	LYNNE FLANAGAN	45 HIGH LEDGE LANE	030-031-009	121.52
MARR BARBARA JEAN		43 BAY STREET	016-083-B	1,654.16
MARSH ANGELA			006-027-003	597.68
MARSH JONATHAN C		21 SPRUCE HOLLOW LANE	006-027-004	2,058.40
MARSHALL COTTAGE LLC		26 HILLCROFT ROAD	020-202	633.64
MARSHALL COTTAGE LLC		24 HILLCROFT ROAD	020-202-A	109.12
MARSHALL COTTAGE LLC		85 BAY STREET	020-209	1,848.84
*MARSHALL H LOWEN & DORIS R		7 WEST HARBOR POND RD #7B	B 014-039-007B	2,668.48
MARSHALL ALBERT R		46 HOWARD STREET	019-032	2,627.56
MARTHA MORACHE TRUST	MARTHA MORACHE	CREST AVENUE	010-088	483.60
MARTIN ANNE K		44 KENNEY FIELD DRIVE	022-064	2,440.32
MARTIN JANET E	SCOTT A FLAGG	7 ATLANTIC AVENUE	020-055	4,611.56
MARTIN JOHN	DORA ST.MARTIN	12 GILEAD STREET	020-130	1,728.56
MARTIN MELANIE J WOLD		29 SUNSET ROAD	010-004	3,261.20
MARTIN S TENDLER REVOC TRUST	MARTIN S TENDLER	27 BREAKWATER ROAD	005-011	12,659.16
MARUSEK CHRISTINE A		120 LOBSTER COVE ROAD	021-033-A	1,882.32
MARVIN ANDREW S	MARVIN JOAN W	21 SUNSET ROAD	010-005	2,305.16
MARY K OTTO REVOC LIVING TRUST	MARY K & DAVID OTTO	BIRCH ROAD	011-003	952.32
MARY K OTTO REVOC LIVING TRUST	MARY K & DAVID OTTO	14 BIRCH ROAD	011-072	6,415.76
MARY LOU JANDRY DAXLAND REV TRUST	MARY LOU DAXLAND	15 ATLANTIC AVENUE A	020-053-A	2,395.68
MARY W CANNON TRUST	VALORIE ROWE	18 ST ANDREWS LANE	014-003	2,041.04
MASSE FRANCIS X	GAIL A MAGENIS	ALEXANDER WAY	020-190-A	2,348.56
MASTRELLA CINDY L		87 KENNEY FIELD DRIVE	022-077	1,882.32
*MATCHETT HOWARD W JR & ROBERTA		21 LOBSTER COVE ROAD	016-010	1,743.44
MATREGRANO RALPH R JR & NANCY L		17 LOBSTER COVE ROAD	016-011	1,938.12
MATSON ROBERT B & JUNE		23 FACTORY COVE ROAD	005-026	4,834.76
MATTHEWS ANDREW J & PENELOPE T		68 MASSACHUSETTS ROAD	004-041	12,959.24
MAX B ROTHMAN REV TRST AGREEMENT		241 SAMOSET ROAD	028-010-A	6,377.32
MAX ROSS		55 OAK STREET		286.44
MAXWELL JOHN B & CAROL MAYBERRY KEVIN L		102 COMMERCIAL STREET 213 MIDDLE ROAD	015-021 030-047	3,674.12 1,427.24

Owner MAYFIELD JOAN H	Second Owner ELIZABETH FASULO	Location 29 CROOKED PINE ROAD	Map Lot 011-052	Original 1,758.32
MAYHEW BRETT H MAYHEW BRIAN E		BAYVILLE RD BAYVILLE RD	031-037-C-02	452.60 452.60
MAYHEW MICHAEL J & TRUDENCE A	MAYHEW	60 CAMPBELL STREET	020-034	1,940.60
MAYHEW MICHAEL J		CAMPBELL STREET	020-034-B	69.44
MAYHEW SAMUEL M		BAYVILLE RD	031-037-C-001	452.60
MAYHEW TRUDENCE A		BAYVILLE RD	031-037-C	482.36
*MAYNES SUSAN		245 SAMOSET ROAD	028-010-C	4,289.16
MCARTOR ROBERT & LINDA		10 GREENLEAF LANE 212 ATLANTIC AVENUE	015-064 006-021-01	6.451.72
MCARTOR ROBERT E & LINDA J		ATLANTIC AVENUE	006-021-010	417.88
MCBRIDE ROSEMARY & MICHAEL J		32 BAY STREET	016-072	1,971.60
MCCAFFERY MARC C.	BETH E GOLDEN	48 ROADS END	010-016	2,388.24
MCCAMMON JOSEPH N & LAURIE C		65 WALL POINT ROAD	017-015	3,552.60
MCCANDLESS GLEN S		ISLE OF SPRINGS	027-001-202	1,588.44
MCCANN NANCY A S & ROBERT C		160 OAK GROVE CONDOS #2B	014-020-002B	3,190.52
MCCARTHY ANDREW J	C/O THE HAUGHEY COMPANY	180 TOWNSEND AVENUE	022-015	16,952.04
MCCARTHY JAYNE M & MICHAEL G		52 BIRCH ROAD	O-200-200	5,178.24
MCCLENNAN JANE D		ISLE OF SPRINGS	027-001-211	758.88
MCCLINTOCK JAMES I	MCCLINTOCK DECLAR OF TRST	39 CROOKED PINE ROAD	011-048	5,726.32
MCCLINTOCK JAMES I	MCCLINTOCK DECLAR OF TRST	CROOKED PINE ROAD	011-049-A	353.40
MCCOMISKEY MATTHEW J & JOSEPHINA		30 ROCK ROAD	009-013	8,224.92
MCCOMISKEY MATTHEW J & JOSEPHINA		ROCK ROAD	009-016	174.84
MCCOOL ROBERT & PATRICIA		11 VILLAGE COURT #4	019-042-A-004	3,698.92
MCCOURT EMER P	EMER MCCOURT TRUST 2000	12 ROSS LANE	900-200	2,049.72
MCCULLOUGH D SCOTT & KATHERINE		12 HACKMATACK ROAD	030-027	2,855.72
MCDONALD JO ANNE		84 KENNEY FIELD DRIVE	022-072	1,841.40
MCDONALD JO-ANNE		39 UNION STREET UNIT 2	020-065-002	2,222.08
MCDONALD JO-ANNE		100 TOWNSEND AVENUE #3	020-102-003	1,444.60
MCEVOY GEORGE H		25 ROADS END	010-026	13,522.20
MCEVOY GEORGE SR ESTATE	GEORGE H MCEVOY	34 ROADS END	010-014	4,286.68
MCEVOY GEORGE SR ESTATE	GEORGE H MCEVOY	ROADS END	010-015	324.88
MCEVOY KATELIN R		57 LAKEVIEW ROAD	018-072	3,349.24
MCEVOY SARAH E & CALEB	CALEB B HODGDON	302 TOWNSEND AVENUE	030-023	1,714.92
MCFARLAND DAVID & BEVERLY H		14 WAWENOCK TRAIL	079-009	2,333.68
MCFARLAND DAVID & BEVERLY H		17 PENNINGTON LANE	029-034-G	1,515.28
MCFETRIDGE ROBERT M & JUANITA		155 MIDDLE ROAD	030-050-B	726.64

Owner	Second Owner	Location	Map Lot	Original
MCGARRY RODERICK A & MICHELLE A		52 WAWENOCK TRAIL	029-045	1,732.28
MCGARRY RODERICK REVOC LIVING TRUST		WAWENOCK TRAIL	029-044	173.60
MCGEE JAMES A & JOAN P	MCGEE REVOC LIVING TRUST	70 MASSACHUSETTS ROAD	004-042	10,194.04
MCGILLIVRAY FAMILY LLC		49 MASSACHUSETTS ROAD	004-034	7,702.88
MCGILLIVRAY FAMILY LLC		45 MASSACHUSETTS ROAD	004-035	3,041.72
MCGILLIVRAY STUART F & SUSAN H		23 MASSACHUSETTS ROAD	004-045	4,635.12
MCGOVERN NANCY Y		4 PARK STREET	020-165	1,594.64
*MCKAY ROBERT B & JEAN		14 ROADS END	010-012	4,837.24
*MCKAY MICHAEL E		241 MIDDLE ROAD	030-044	841.96
MCKEE ROBERT S & PATRICIA ANN		2 WILLIAMS STREET	018-035	2,776.36
MCKENDRICK STEPHEN J & EVA K		217 SAMOSET ROAD	028-011	3,945.68
*MCKENNA CAROL ANNE		16 EASTERN AVENUE	022-028	2,077.00
MCKENNEY KRAIG A		66 SUMMIT ROAD	020-017	772.52
MCLEAN JOAN B		24 ARTHUR DRIVE	029-013-G	2,885.48
MCLELLAN JEREMY		MIDDLE ROAD	026-032-A	404.24
MCNULTY PAUL J & BRENDA L		72 GRANDVIEW AVENUE	002-002	10,665.24
MCNUTT JOHN DANIEL		5 MCCLINTOCK STREET	019-147	3,045.44
MCNUTT JOHN DANIEL		38 TOWNSEND AVENUE	019-149	4,513.60
MCQUAID ELISE B & C MURRAY		44 GRANDVIEW AVENUE	005-007	8,590.72
MCSEAGULLS RESTAURANT INC		14 WHARF STREET		995.72
MCVICKER STEVEN D & NANCY J		SUNSET ROAD	006-020	549.32
MEADER BERNARD A JR	MICHELLE M BOUCHARD	50 MOFFAT LANE	025-017-008	4,232.12
MEADOW LAND COMPANY		200 TOWNSEND AVENUE		1,036.64
MEADOW LAND COMPANY LLC		200 TOWNSEND AVENUE	026-037-E	25,191.84
MEDAL HECTOR E & ROBERTA TRUST		137 LAKESIDE DRIVE	029-011	2,137.76
MEDIATORE NICHOLAS A		25 HUTCHINSON DRIVE	029-040-G	1,613.24
MEGARGEE CAROLINE		4 SPRUCE POINT HILL RD	006-002-A	1,262.32
MELDA P SMITH REVOCABLE TRUST		100 APPALACHEE ROAD	021-050	3,168.20
MELI 2013 FAMILY TRUST		7 BARTER ROAD	019-079	1,734.76
MERJEN COMPANY LLC		OFF TOWNSEND AVENUE	020-089-A	120.28
MERJEN COMPANY LLC		15 TOWNSEND AVENUE	020-092	3,574.92
MERTEN WILLIAM & BARBARA J		133 ATLANTIC AVENUE #61A	010-032-061A	2,245.64
MERTON JOSEPH B JR & JENNIFER F		25 BARROWS ROAD	017-038	4,673.56
METZ JOSEPH R & JUDITH M		12 ROCK ROAD	009-010-B	9,564.12
METZ JOSEPH R & JUDITH M		6 JUNIPER POINT ROAD	004-005	2,788.76
MEUSE JOAN A		2 BRADLEY ROAD	031-027	96'966
MEYER FAITH J		19 WILLIAMS STREET	018-005	
MICHAEL P VALENTINE PROPERTIES LLC		96 ATLANTIC AVENUE #1D	016-018-A-01D	2,579.20

Owner	Second Owner	Location	Map Lot	Original
MICHAUD FAMILY TRUST	CHARLES & VALEDA MICHAUD	96 ATLANTIC AVENUE #3A	016-018-A-03A	2,379.56
MID COAST MARINE SERVICES INC		125 ATLANTIC AVENUE	010-032-A	11,062.04
MID COAST MARINE SERVICES INC		125 ATLANTIC AVENUE		298.84
MID COAST MARINE SERVICES INC		ATLANTIC AVENUE		210.80
MID TOWN MOTEL INC		96 MCKOWN STREET		75.64
MIDCOAST GATEWAY LLC MIDCOAST PAYROLL & ACCOUNTING INC		350 TOWNSEND AVENUE		1,180.48
MI DRED MCEVOV TRIIST		24 BOADS END	010-013	4 456 56
MILCOVE PIER INC	WILLIAM HALLINAN	18 WESTERN AVENUE	018-022	3,723.72
MILLER ALLAN	PAMELA J BURKE	53 BRIDGE STREET	020-085-A	2,770.16
MILLER BRUCE N & CHRISTINE M	PATRICIA MOORE	101 CREST AVENUE	010-057	1,620.68
MILLER FAMILY EMPIRE LP		26 BEAR END ROAD	013-008-A	14,717.56
*MILLER MARITA H		64 OAK STREET	020-112	1,373.92
MILLER ROGER C & MARY H	MILLER REVOCABLE TRUST	64 MCFARLAND POINT DR #21	015-043-021	4,258.16
MILLER ROLAND M & JUDITH H		ISLE OF SPRINGS	027-001-170	906.44
MILLER WILLIAM S		36 BIRCH ROAD	007-009-001	7,143.64
MILLIAN CHARLES C & MARCIA B		59 KENNEY FIELD DRIVE	022-084	1,909.60
MILLIAN CHARLES C & MARCIA B		KENNEY FIELD DRIVE	022-084-A	240.56
MINDE TORE		321 TOWNSEND AVENUE	030-030-A	822.12
MINE OYSTER LLC		BLAKE'S WHARF		837.00
MINERICH THOMAS S & PATRICIA M		60 UNION STREET	020-163	5,665.56
MINERICH THOMAS S & PATRICIA M		51 UNION STREET	020-029	4,244.52
MINERICH THOMAS S & PATRICIA M		39 SUMMIT ROAD	020-009-B	1,205.28
MIRAMARE LLC		33 ROADS END	010-025	9,678.20
MITCHELL NATHAN M		17 SEA STREET	015-046	1,577.28
MITTERLING RICHARD H		16 ATLANTIC AVENUE	020-048	2,120.40
МJH-BOOTH LLC		276 TOWNSEND AVENUE	030-016	12,118.52
MJH-BOOTH LLC		285 TOWNSEND AVENUE	030-018	7,317.24
MJH-BOOTH LLC		286 TOWNSEND AVENUE	030-019	896.52
MOBILE MINI INC				11.16
MODER ELIZABETH H	STEVEN M BURKE	18 JUNIPER POINT ROAD	004-007	2,853.24
MOLAI SHINGAYI N.		14 SHERMAN STREET	019-114	2,081.96
MONKOE PALSY W & PETEK J		160 WESTERN AVENUE #12B	014-020-012B	3,002.04
MOONEY KARON R		73 MCKOWN STREET	015-087	2,736.68
MOONEY SAMANTHA C		41 UNION STREET	020-064	1,938.12
MOORE DAVID		40 OAK STREET	019-133	2,432.88
MOORE DEBORAN G	TOLIGE DEVOC TELLS	24 FILL EPTON CTREET	019-042-A-03B	4,140.30
MOORE JULIA W & NEINNETH A	JULIA W MOORE REVOC IRUSI	34 FULLER LOIN STREET	019-104	1,2/2.24

Owner	Second Owner	Location	Map Lot	Original
MORAIS PATRICIA MORAN MICHAEL T & BARBARA		9 REED ROAD 47 UNION STREET	026-024 020-061	828.32 3,317.00
MOREHOUSE ANNE S	WRIGHT M THOMAS	ISLE OF SPRINGS	027-001-096	627.44
MOREY DONNA J		260 TOWNSEND AVENUE	030-014	2,391.96
MORGAN SHEILAGH J & DOUGLAS E		126 LOBSTER COVE ROAD	021-033	1,877.36
MORGAN WALTER J III & SUSAN F		37 HIGHLAND PARK ROAD	023-012	432.76
MORIARTY STEPHEN E	DEIRDRA A MURPHY	68 BAY STREET	020-208-C	1,221.40
MORRELL ELEANOR M & RICHARD A	ISLAND TRUST	ISLE OF SPRINGS	027-001-088	1,385.08
MORRELL ELEANOR M & RICHARD A	ISLAND TRUST	ISLE OF SPRINGS	027-001-126	1,526.44
MORRIS MALCOLM J & NANCY L		4 CREST AVENUE	016-143	4,219.72
MORRIS HANS F & ALICIA C		37 LOBSTER COVE ROAD	016-142	3,441.00
MORRISON CHARLOTTE F & FRED	MORRISON REVOC TRUST	15 POOLER ROAD	004-004-A-001	4,705.80
MORRISON DEXTER C & JULIET A		15 CHIMES LANE	008-003-004	6,285.56
MORRISON ERIK T	CYR KARA GRIFFIN	44 ROADS END	010-008	4,769.04
MORSE MARY ANN		103 OCEAN POINT ROAD	031-005	1,212.72
MORTON SETH W; JOSHUA D MORTON	GREGORY S MORTON	117 BAYVILLE ROAD	024-033	7,064.28
MOSER HARRY C & ROBRT H		JUNIPER POINT ROAD	004-030-A	1,098.64
MOTTRAM RONALD J & HOLLY H		39 MOUNTAIN VIEW ROAD	029-006-I	2,111.72
MOULAISON WALTER J JR & KATHRYN J		31 BAYBERRY ROAD	011-009-G	814.68
MOULAISON WALTER J JR & KATHRYN J		18 NAHANADA ROAD	011-025	1,691.36
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-005	934.96
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-006	156.24
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-008	156.24
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	020-192-010	156.24
MOUNT DORA GROUP 1 LLC		46 PARK STREET	020-192-001	2,153.88
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-009	169.88
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-011	158.72
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-013	158.72
MOUNT DORA GROUP 1 LLC		SOPHIA WAY	021-075-014	159.96
MSL HOLDING LLC		80 MCKOWN STREET	015-082	5,355.56
MUCCI NANCY BRIGGS		9 BRIGGS LANE	024-038	7,254.00
MUELLER DARRYL		35 OAK STREET	019-140	3,103.72
MUIR CRAIG D		44 CAMPBELL STREET	020-033	1,382.60
MUIR CRAIG D & KATHERINE	MT PISGAH LODGE NOMIN TRST	42 SUMMIT ROAD	020-020	2,106.76
*MULLEN DEBORAH H		62 OAK STREET	020-111	1,432.20
MULLEK WAKDEN B & JUDITH E		240 ATLANTIC AVENUE	006-029	3,794.40
MULLIN PETER A	BARBARA HEALY SMITH	290 SAMOSET ROAD	028-005	5,057.96

Owner	Second Owner	Location	Map Lot	Original
MULLIS MARK F		132 ATLANTIC AVENUE	010-042	2,844.56
MUNDEE DAVID F & DEBORAH G		57 FULLERTON STREET	019-068	2,786.28
MUNDEE-SAMPLE DEBORAH G		55 FULLERTON STREET	019-063	4,170.12
MUNDY MARION E		3 SHERMAN STREET	019-120	1,024.24
MUNDY SARAH A		19 WEST STREET	019-122	2,147.68
MUNRO FRED		54 COMMERCIAL STREET	,	142.60
MUNRO FREDERICK J		54 COMMERCIAL STREET	015-012	2,167.52
MURPHY FABRY L & HERBERT L JR		48 MOFFAT LANE	025-017-009	3,164.48
MURPHY JOSEPH R & SUSAN		7 SCHOOL STREET	020-150	648.52
MURPHY WILLIAM T & JOAN M	MURPHY REVOCABLE TRUST	14 SUMMIT ROAD	016-064	1,553.72
MURPHY PATRICK L & JANE O		134 LOBSTER COVE ROAD	021-034	1,490.48
MURRAY ELIZABETH A		43 OLD STONEWALL ROAD	006-002-M-001	1,484.28
MURRAY GRETCHEN S	GRETCHEN MURRAY TRUST	38 BIRCH ROAD	007-009-002	6,760.48
MURRAY HILL PROPERTIES INC		COMMERCIAL STREET	015-106	8,291.88
MUTCH ANDREW II & ALICE N		7 CROOKED PINE ROAD	011-057	1,836.44
MUZAK LLC				2.48
MUZZY GREGORY E & DONNA L		23 CROOKED PINE ROAD	011-054	4,769.04
MYSHRALL NORA E		23 PEAR STREET	020-123	1,785.60
NADEAU THOMAS P		143 TOWNSEND AVENUE	022-023	5,611.00
NADEAU THOMAS P OD		143 TOWNSEND AVENUE		245.52
NAJIM RALPH E & JANE H		219 TOWNSEND AVENUE	030-008-A	6,185.12
NANCY SIAGEL REV TRUST	NANCY SIAGEL	18 BAY STREET	016-059	1,134.60
NANTZ REBECCA K	TIMOTHY J BENNETT	41 SUMMIT ROAD	020-009-A	1,964.16
NARAYANAN NISHA		42 WAWENOCK TRAIL	029-043	1,986.48
NASH KIMBALL	LOUISE BURVILL	ISLE OF SPRINGS	027-001-195	798.56
NEE THOMAS & JUDITH		3 SIMMONS DRIVE #18	022-039-018	367.04
NELSON CHERYL A & EDWARD A		58 WEST STREET	019-039	3,568.72
NELSON EDWARD C		6 SHERMAN STREET	019-112	1,920.76
NEMC TRUST		NAHANADA ROAD	011-008	349.68
NESSMITH ELIZABETH N		319 TOWNSEND AVENUE	030-030	1,402.44
NESTLE WATERS NORTH AMERICA INC				17.36
NETHERTON CONNIE S		57 WESTERN AVENUE	018-031	2,296.48
NEWELL STEWART P	SUSAN V MORRIS	15 STEWART POINT ROAD	025-002	4,402.00
NEWTON JAMES		35 CHIMES LANE	008-003-002	3,386.44
NEWTON JAMES B	CYNTHIA E WINNE	36 CHIMES LANE	008-003-003	8,208.80
NEWTON JOHN D & REBECCA A		15 ATLANTIC AVENUE B	020-053-B	2,906.56
NGUYEN DUC		6 PARK STREET	020-166	1,696.32
NGUYEN HAI P		40 BAY STREET	016-074-A	1,590.92
NGUYEN TIENG C & HIEP HAO T		4 ATLANTIC AVENUE	020-043	2,447.76

Owner	Second Owner	Location 80 TOWNSEND AVENUE	Map Lot	Original
NOTIVEN TIENG CONT		80 TOWNSEND AVENUE		11160
*NICKERSON LORAINE		45 MONTGOMERY ROAD	030-002	1,116.00
NIELSEN CHRISTOPHER H & ANDREA G		VIRGINIA STREET	024-046	148.80
NIELSEN CHRISTOPHER H & ANDREA G		28 VIRGINIA STREET	024-047	10,277.12
NIGHTINGALE CLYDE W & TODD W		53 KENNEY FIELD DRIVE	022-085	1,744.68
NIKLA MARTHA C	THE MAINE TRUST	111 APPALACHEE ROAD	021-056	3,108.68
NISSENBAUM MARK B & BARBARA M		130 CREST AVENUE	007-007-3	1,997.64
NISSENBAUM ROBERT J		23 EASTERN AVENUE	022-057	2,354.76
NIVEN ELIZABETH, CYNTHIA & STUART	EDWARD M PARSONS	ISLE OF SPRINGS	027-001-114	1,005.64
*NOAH OSCAR JR & MARILYN		16 FULLERTON STREET	019-101	1,283.40
NOONAN BLAINE & CYNTHIA		26 PENNINGTON LANE	029-034-A	2,115.44
NORMA J HOLMBERG TRUST		16 SCHOOL STREET	020-137	1,294.56
NORMAN F BREITNER LIVING TRUST	EMILY BREITNER LIVING TRST	WHEELER ROAD	026-010-A	2,548.20
NORMAN F BREITNER LIVING TRUST	EMILY BREITNER LIVING TRST	28 HERON COVE ROAD	026-022-D	3,690.24
NORMAN WILLIAM		59 APPALACHEE ROAD	021-073	6,001.60
NORMAN WILLIAM T & LILI R		57 APPALACHEE ROAD	021-072	5,883.80
NORRED CURTIS R & PATRICIA		42 BIRCH ROAD	600-200	6,760.48
NORRED MICHAEL L & VIRGINIA M		37 WILLIAMS STREET	018-016	89.069
NORTH CHARLES E III & ANNE K		OFF LAKESIDE DRIVE	029-032-A	13.64
NORTHEAST COFFEE CO				11.16
NOKI HEKN NEW ENGLAND IELEPHONE				40.92
NORTON JOHN & MARIA	NORTON MARIA	8 MCFARLAND POINT DR #32	015-043-032	2,801.16
NORTON JOSEPH M			031-013-C	467.48
NOTLESAH CORPORATION	KAY WILDER	9 SEA VIEW PLACE	014-008	17,674.96
NUCO2 SUPPLY LLC				14.88
NUTT FAMILY BOOTHBAY HARBOR TRUST	MARGARET MITCHELL NUTT	53 MCKOWN POINT ROAD	800-800	5,262.56
NYBERG NANCY		26 JUNIPER POINT ROAD	004-010	2,856.96
OAK GROVE CONDOMINIUMS INC	C/O GAUTHIER & CO CPA'S INC	WESTERN AVENUE	014-021	1,116.00
OAK STREET PARKING LLC		18 OAK STREET	019-009	2,188.60
OAK TANDY HOLIDAY HOUSE FAMILY TRST	CAROL & A R TANDY	SUNSET ROAD	006-004	375.72
OAK TANDY HOLIDAY HOUSE FAMILY TRST	CAROL & A R TANDY	104 SUNSET ROAD	200-900	2,471.32
O'BRIEN GERARD		78 KENNEY FIELD DRIVE	022-072-B	1,736.00
O'CONNELL EUGENIE W	M R REALTY TRUST	7 CEDAR LANE	004-004-A-003	3,813.00
O'CONNELL JOHN W & EUGENIE W		10 CEDAR LANE	004-004-A-002	4,653.72
O'CONNELL JOHN W & EUGENIE W	JAMES & CONSTANCE OCONNELL	MCKOWN POINT	004-004-A	2,429.16
O'CONNELL JOHN W & EUGENIE W	JAMES & CONSTANCE OCONNELL	JUNIPER POINT ROAD	004-030	1,210.24

Owner O'CONNELL JOHN W & EUGENIE W	Second Owner JAMES & CONSTANCE OCONNELL	Location MCKOWN POINT ROAD	Map Lot 004-055	Original 674.56
O'CONNELL KRISTIN L		15 HIGH STREET	016-050-A	2,672.20
O'CONNOR JOANNE BASS	O'CONNOR QUAL PERS RES TRST	113 BAYVILLE ROAD	024-034	2,352.28
*OEST HARVEY J & JOANA H		42 WESTERN AVENUE	018-025	13,957.44
OGILVIE GAIL		OFF HILLCROFT ROAD	020-207	457.56
OGILVIE GAIL OGIIVIE GAII		/6 BAY STREE! 74 BAY STRFFT	020-208 020-208	2,337.40 957.28
OJKOVICA LLC		75 TOWNSEND AVENUE	020-075	6,978.72
OLESON MERVAL W & FACHON A		OFF CREST AVENUE	011-014-A	111.60
OLESON MERVAL W & FACHON A		CROOKED PINE ROAD	011-047	167.40
OLESON MERVAL W & FACHON A		42 CROOKED PINE ROAD	011-038	1,552.48
OLIPHANT ANNE DWYRE & JAMES N		40 BEACH ROAD	007-008-D	8,219.96
ON THE HARBOR LLC		66 COMMERCIAL STREET	015-015	2,705.68
ONDERKO RONALD P & LYNN R		70 OLD STONEWALL ROAD	006-001-A	1,040.36
O'NEILL ANTHONY R & MARY LEE R		32 HARRIS POINT ROAD	017-004	10,123.36
ORR JANE P		9 MCCLINTOCK STREET	019-146	2,353.52
OSBORN ALLAN & LINDA		123 COMMERCIAL STREET	015-058	3,189.28
OSMAN MOHAMED F & JENNIFER P		57 PARK STREET	020-194-A	2,318.80
OSMAN MOHAMED F REVOC TRUST	JENNIFER OSMAN REVOC TRUST	51 PARK STREET	020-194-B	1,693.84
OSMAN PAGE LLC		185 TOWNSEND AVE		99.20
OSTERMANN CAROL W		5 BEACH ROAD	S-800-200	2,093.12
O'SULLIVAN PROPERTIES LLC		5 PARK STREET	020-039	1,781.88
OTTO JOHN P	JOANNE C LORENCE	30 CROOKED PINE ROAD	011-036	1,197.84
OVERBAUGH MARK & MARYANNE W		44 MOFFAT LANE	025-017-007	2,540.76
PACKARD THEODORE	DOLORES BLASCO	109 TOWNSEND AVENUE	020-116	4,000.24
PAETZOLD RAYMOND M		27 MASSACHUSETTS ROAD	004-044	3,467.04
PAGE ANDREW P		4 LOG CABIN LANE	022-039-B	2,120.40
PAGE DALE		103 MIDDLE ROAD	026-033-B	1,816.60
*PAGE HENRY M & NYLENE		29 MIDDLE ROAD	018-017	1,370.20
*PAGE LYNNETTE M		49 EASTERN AVENUE	022-053	1,275.96
PAGE PHILIP A & SUNNI GAIL		22 WALL POINT ROAD	017-001	1,998.88
PAGE NEAL D & LISA		22 SNOW ROAD	020-002	2,677.16
PAINE VICTORIA L		5 PAINE ROAD	019-089	1,180.48
PAINE'S CLO IHING INC		4 COMMERCIAL STREET	 	52.08
PALM CAROL STUART & DANNY J		11 PINKHAM COVE ROAD	002-007	
PALMER CHRISTOPHER K	KILENE E CONRAD	WAGNER WAY	026-037-00D01	
PAPINEAU SUSAN M		8 APPALACHEE ROAD	021-039-G	2,664.76
PAQUETTE SUSAN M		9 PARK STREET	020-038	1,452.04

Owner	Second Owner	Location	Map Lot	Original
PARASTATIDES FREDERICK & EDITH		58 NAHANADA ROAD	011-062	1,675.24
PARKER ALLYSON J		21 UNION STREET	020-020	2,475.04
PARRISH JAMES & ESTA C	PARRISH FAMILY TRUST	6 BIRCH ROAD	011-069	4,905.44
Parrow Robert F & Karen R		133 ATLANTIC AVENUE #31T	010-032-031T	2,204.72
PARTRIDGE DAVID T & MARY B		WEST HARBOR POND CONDOS	014-039-017B	3,263.68
PASCALE JAMES V JR		11 MIDDLE ROAD	018-018	1,619.44
PASKAL ROBERT M & JACQUELINE F		64 MCFARLAND POINT DR #17	015-043-017	3,907.24
PAT-A-MAC COTTAGE INC		20 ROBERTS CIRCLE	024-029	3,152.08
*PATCH DAVID A & MARY C	BRANCH BANK & TRUST CO	145 SAMOSET ROAD	025-018-001	3,476.96
PATCH FAMILY HOME LLC		150 SAMOSET ROAD	025-026	88.990'6
PATRICIA B POWELL REVOCABLE TRUST		14 MCKOWN POINT ROAD	008-011	275.28
*PATRICK THOMAS K & DOROTHY L		279 SAMOSET ROAD	028-008-B	4,405.72
PATTERSON NANCY E		ISLE OF SPRINGS	027-001-057	663.40
PAUL WILLIAM L & CAROLE M		43 MCFARLAND POINT DR #6	015-043-006	4,328.84
PAULA M SARGENT LIVING TRUST	PAULA M SARGENT	29 BREAKWATER ROAD	005-011-A	16,167.12
PAULIN CHRISTY		22 LOBSTER COVE ROAD	016-124	1,701.28
PAYSON H M & CO	WILLIAM WATROUS WILDE TRST	18 HODGDON COVE ROAD	013-013	12,784.40
PAYSON H M & CO	WILLIAM WATROUS WILDE TRST	22 HODGDON COVE ROAD	013-016	10,479.24
PEAK MARTHA H		96 ATLANTIC AVENUE #2B	016-018-A-02B	2,382.04
PECK DONALD A & PATRICIA		28 CROOKED PINE ROAD	011-034	1,297.04
PECK DONALD A & PATRICIA		CROOKED PINE ROAD	011-053	162.44
PENNIMAN JOYCE R & ROY W		51 HIGH LEDGE LANE	030-031-011	116.56
PENNOYER POINT BOOTHBAY LLC		5 PENNOYER DRIVE	014-010	10,879.76
PENNOYER RAYMOND P JR	FAMILY LTD PARTNERSHIP 25%	7 PENNOYER DRIVE	014-009-A	10,509.00
PENNOYER RAYMOND P JR & EDITH E		6 PENNOYER DRIVE	014-009	3,841.52
PERFORMANCE FOOD GROUP INC				27.28
PERKINS JAMES B III	SUSAN PERKINS	43 ATLANTIC AVENUE	016-029	5,940.84
PERKINS JILL T		149 SUNSET ROAD	006-003-B	1,826.52
*PERKINS PROPERTIES LLC		50 WEST STREET	019-036	1,510.32
PERKINS THOMAS I & LAURA		121 TOWNSEND AVENUE	022-007	3,402.56
*PERRIGO LELAND S & ANN		159 MIDDLE ROAD	030-050-A	558.00
PERRIGO LELAND S & ANN		161 MIDDLE ROAD	030-050-A-	101.68
PERRITT MARGARET JONES		58 TOWNSEND AVENUE	019-153	2,832.16
PERRITT MARGARET JONES		38 OAK STREET	019-131	1,435.92
PERRY KEVIN J & JOANNE C		20 LINEKIN ROAD #7A	001-017-A-07A	3,965.52
*PERRY LISA C		5 HACKMATACK ROAD	030-022-A	1,909.60
PERRY MICHAEL S		18 MIDDLE ROAD	018-015	616.28

Owner	Second Owner	Location	Map Lot	Original
PERRY MICHAEL S		14 ELVIRA DRIVE	018-002-A	849.40
PERRY DIANNE M PERSSE JOHN W III		42 MCKOWN STREET 38 JUNIPER POINT ROAD	015-078 004-018	2,530.84 5.932.16
PETERS MARGARET B		OAK STREET	026-037-F	9.92
PETERS MARGARET B		OAK STREET	026-037-H	1,941.84
		OAN SIREE!	020-037-3	700.04
*PETERS LAMARA J PETERSEN CRAIG M		30 LOBSTER COVE ROAD 35 HIGH LEDGE LANE	016-12/ 030-031-010	1,2/1.00
PETERSON DAVID C, ROBERT C	RANE CHRISTENSEN	30 JUNIPER POINT ROAD	004-012	3,532.76
PETERSON ERIK C		17 WESTERN AVENUE	018-013	2,354.76
PETERSON SUSAN A		4 PINKHAM COVE ROAD	005-004	4,142.84
PGC 7 LLC		43 OAK STREET	019-139	1,458.24
PGC2 LLC		OFF TOWNSEND AVENUE	030-033	719.20
PGC3 LLC		24 OAK STREET	019-010	4,302.80
PGC3 LLC		137 TOWNSEND AVENUE	022-024	5,944.56
PGC3 LLC		58 SCHOOL STREET	022-004	2,673.44
PGC3 LLC		63 OAK STREET	020-106	2,621.36
PGC3 LLC		9 BAY STREET	016-113	4,481.36
PGC3 LLC		5 BAY STREET	016-115	673.32
PGC3 LLC		6 BAY STREET	016-045	3,375.28
PGC3 LLC		56 MCKOWN STREET	015-067-A	10,795.44
PGC3 LLC		101 COMMERCIAL STREET	015-061	5,324.56
PGC3 LLC		35 ATLANTIC AVE		1,024.24
PGC3 LLC		7 BAY STREET	016-114	4,000.24
PGC4 LLC		63 TOWNSEND AVENUE	020-078	5,180.72
PGC8 LLC		60 ATLANTIC AVENUE	016-116	2,011.28
PGC8 LLC		41 ATLANTIC AVENUE	016-030	1,894.72
PGC8 LLC		37 ATLANTIC AVENUE	016-032	34,003.28
PGC8 LLC		35 ATLANTIC AVENUE	016-033	14,951.92
PGC8 LLC		49 ATLANTIC AVENUE	016-028	10,141.96
PGC8 LLC		47 ATLANTIC AVENUE	016-028-A	2,234.48
PGC8 LLC		35 ATLANTIC AVENUE		3,826.64
PHIBBS-WARBURTON JOAN F	HUGH COFFIIN PHIBBS	14 JUNIPER POINT ROAD	004-004-A-04	2,666.00
PHILBRICK T. ENTERPRISES LLC		ATLANTIC AVENUE	016-018	2,103.04
PHILBRICK T. ENTERPRISES LLC		97 ATLANTIC AVENUE	016-019	8,864.76
PHILBRICK T. ENTERPRISES LLC		ATLANTIC AVENUE	016-020	595.20
PHINNEY DAVID A		33 HIGHLAND PARK ROAD	023-013	994.48
PHINNEY JERIE S		117 MIDDLE ROAD	026-033-A	1,520.24
PHIPPS HAROLD R JR & FRANCES E		9 ELVIRA DRIVE	018-002-E	2,152.64
PHIPPS HAROLD R JR & FRANCES E PTFR 1 PIZZA INC		15 WESTERN AVENUE	018-002-D	2,382.04 968.44
PIEK I PIZZA INC				9

Owner PIERCE DEBORAH W	Second Owner	Location ISLE OF SPRINGS	Map Lot 027-001-237	Original 803.52
*PIERCE FRANCES		51 WESTERN AVENUE	018-032	2,663.52
TPIERCE NORMAIN & MARY PIERCY EBBEN L		11 HOLCHINSON DRIVE 45 LAKEVIEW ROAD	029-040-A 018-075	1,200.32 1,793.04
PIGGOTT DONNA		62 ATLANTIC AVENUE	7	86.80
PIGGOTT DONNA PILGRIM CARLO M & CATHERINE M		62 ATLANTIC AVENUE 7 ABENAKI ROAD	021-039-H	2,515.76 2,198.52
PINE STATE TRADING COMPANY				38.44
PINGREE MICHAEL D		6 ABENAKI ROAD	021-039-E	2,362.20
PINGREE MICHAEL D		ABENAKI ROAD	021-039-J	843.20
PINHO PATRICIA L		50 SCHOOL STREET	022-002	1,442.12
PINKHAM FREDERICK & ESTELLA		16 RARROWS ROAD	017-034-B	1,005.10
PINKHAM GARY A & COLLENA	SHERI THOMPSON	10 PAINE ROAD	019-083	1,416.08
PINKHAM KAREN C		57 BAYVILLE ROAD	031-040	1,035.40
PINKHAM LYNN A		HIGHLAND PARK ROAD	023-005	53.32
PIPER DOUGLAS J & PAMELA J		122 CREST AVENUE	H-Z00-Z00	1,424.76
PITCHER STEPHEN L		231 MIDDLE ROAD	030-045	1,469.40
*PITCHER STEPHEN L & MARTHA J		39 CAMPBELL STREET	020-025	1,986.48
PITNEY BOWES GLOBAL FINANACE SVCS				166.16
PITNEY BOWES INC				16.12
PLANTE PHILIP C & THERESA C		3 VILLAGE COURT #2	019-042-A-02	3,706.36
PLUMMER KEITH		223 BEATH ROAD	031-018	1,144.52
PLUMMER TROY		BACK NARROWS ROAD	031-019	427.80
PLOININER WILLIAM D'& ELAINE J		159 OCEAN POINT ROAD	021-009	033.40
PLUNKETT PATRICK F	MARY A PLUNKETT DEVISEES	107 CREST AVENUE	010-069	1,206.52
POITRAS PETER		12 PEAR STREET	020-122	1,097.40
POOLE KRISTI L		28 PENNINGTON LANE	029-034-B	1,623.16
POULE NAISTI L PORTLAND CELLULAR		SU PENNING LOIN LAINE	029-034-0	334.04 81.84
PORTLAND CELLULAR dba VERIZON		14 JORDAN DRIVE		62.00
PORIS OF ITALY		4/ COMMERCIAL SIREEL	016 056	451.36
POTTLE CLAYTON J & CYNTHIA G		II CAMPBELL STREET 185 ATLANTIC AVENUE	010-007	2,100.20 760.12
POTTS MICHAEL S		ISLE OF SPRINGS	027-001-156	783.68
POUDER GEORGE A		24 PINE STREET	020-198	918.84
POULTS ASHOR POULTON NICOLE J		31 BACK NARROWS ROAD	021-023 031-013-A	1,527.08 443.92
POWERS JAMES A		29 SPRUCE POINT HILL RD	006-002-F	2,289.04

Owner PRAMAS ELLEN N & WILLIAM	Second Owner	Location UNION STREET	Map Lot 020-065-001	Original 2,549.44
PRAWER ALISON E PRESLEY WILLIAM A & M SUZANNE		3 SHIPS POINT ROAD 6 RACOON DRIVE	014-005A 007-008-J	11,786.20 2,741.64
PRETORIUS JOHANNES F & ERIKA E		102 WALL POINT ROAD	017-020	5,942.08
PRINCE 14 GRANDVIEW LLC	CONSTANCE PRINCE	14 GRANDVIEW AVENUE	002-012	16,674.28
PRINCE CANDICE HOWARD & WILLIAM D		255 ATLANTIC AVENUE	005-003	3,067.76
PRINCE MICHELLE M		104 COMMERCIAL STREET	015-022	2,310.12
PRITCHARD KAREN	JULIA ANN DEGENHARD	56 WEST STREET UNIT B	019-038-B	1,178.00
PROFIT DAVID A & DEBORAH		21 UNION COURT	020-156	3,184.32
PROFIT WILLIAM S & LAURIE J		146 LOBSTER COVE ROAD	021-039-A	2,373.36
PROSE RICK & BARBARA A	FLORENCE ROSENBERG	54 OAK STREET	020-109	2,467.60
PROSE RICK & BARBARA A	FLORENCE ROSENBERG	OAK STREET	019-138	223.20
PUMILIA LEIGH S		22 BAYBERRY ROAD	011-023	673.32
PUTRINO CARY P & JOAN S		20 WEST STREET	019-016	3,101.24
QUEENAN FAMILY TRUST	JOHN & JOANN QUEENAN	HILLCROFT ROAD	020-003-A	111.60
QUEENAN FAMILY TRUST	JOHN & JOANN QUEENAN	60 BAY STREET	020-004	1,222.64
QUINN JEFFREY C		5 FULLERTON COURT	019-094	642.32
QUINN JEFFREY C & JENNIFER A		3 FULLERTON COURT	019-095	2,322.52
QUINN JOSEPH J	JOANNE L ALLEN	15 OLD QUARRY LANE	018-031-00A1	649.76
QUINN TERRANCE J & DONNA		11 SIMMONS DRIVE #7	022-039-007	225.68
*RACICOT DAVID F & MARGARET T		2 SUNSET ROAD	010-049	1,799.24
RACY BARBARA T & ALI JIHAD	RACY FAMILY TRUST	27 JUNIPER POINT ROAD	004-029	2,927.64
RAE REVOCABLE TRUST	VJE REVOCABLE TRUST	11 GRANDVIEW AVENUE	002-013	18,436.32
RAND TIMOTHY		18 PAINE ROAD	019-086	2,038.56
RANKINS JR BENJAMIN H	WALBY LISA	10 WEST STREET	019-012	1,904.64
RAPELYE PIER TRUST	RAPELYE JACOB TANNER	43 ROADS END	010-022	5,593.64
RARED BOOTHBAY STORE #4536 LLC		223 TOWNSEND AVENUE	030-011	11,422.88
RAYLE CATHRYN C		9 TOWNSEND AVENUE		26.04
RAYLE CATHRYN C & KENNETH E		15 SCHOOL STREET	020-147	1,857.52
RAYMONDS ELAINE		59 REED ROAD	026-021-F	1,264.80
RAYNOR SUSANNE		147 LAKESIDE DRIVE	029-006-1	3,054.12
RB HOLDINGS LLC		92 TOWNSEND AVENUE	020-030	4,051.08
RB HOLDINGS LLC		92 TOWNSEND AVENUE		379.44
REBEL LAWRENCE P		103 TOWNSEND AVENUE	020-117	3,245.08
RECOING AURELIEN & TALLEN		1 CHIMES LANE	900-003-006	4,641.32
RED HAWK REACH ASSOCIATION		27 JORDAN DRIVE	030-002-A	96'26
REDBOX AUTOMATED RETAIL LLC				71.92
REDDEN ALAN G & KENNETH O		25 HARRIS POINT ROAD	017-006	5,553.96

Owner	Second Owner	Location	Map Lot	Original
REDFIELD THOMAS & MARTHA REV TRUST	BRENDA R VON TEUBER	140 ATLANTIC AVENUE	010-043	3,126.04
REECE FAMILY COTTAGE LLC		ISLE OF SPRINGS	027-001-233	1,877.36
REED DIANE L		REED ROAD	018-029-B	78.12
REED DIANE L		75 WESTERN AVENUE	018-029	2,323.76
*REED EDGAR II	HOLLY STOVER	ISLE OF SPRINGS	027-001-217	425.32
REED EDGAR III		41 HUTCHINSON DRIVE	029-040-P	678.28
REED HARRIETT L		131 LOBSTER COVE ROAD	021-024	1,386.32
REED JOHN D & NORA S		219 ATLANTIC AVENUE	005-031	2,364.68
REED OMER W & CONSTANCE W		14 ATLANTIC AVENUE	020-047	1,511.56
REED UPHAM KIM; NICHOLAS UPHAM	BARTER & SOLER	WILDER LANE	025-001	202.12
REGINO MICHAEL		BEATH ROAD	031-019-001	396.80
REGO MATTHEW B & BRIAN R		12 PATTON LANE	029-041-002	1,197.84
REID ANYA		31 GRANARY WAY		43.40
REILLEY KAREN J		11 POWDER HILL FARMS RD	025-014-B-01	3,481.92
REILLEY MARK & DIANA		MOFFAT LANE	025-017-006	586.52
REILLY TERENCE DOUGLAS		53 SUNSET ROAD	010-002	1,320.60
REINECKE VICTORIA W & LEIGH F		94 LAKEVIEW ROAD	018-066	3,256.24
REINECKE VICTORIA W & LEIGH F		90 LAKEVIEW ROAD	018-066-A	1,758.32
REINHART ELIZABETH B & RONALD		22 WAWENOCK TRAIL	026-005	2,723.04
REPA JOHN THEODORE & BETTY H		15 CEDAR LANE	004-009	5,220.40
REYES HERNAN M & DOLORES C		59 MCFARLAND POINT DR #14	015-043-014	4,516.08
REYNOLDS STEVEN S & LORI A		8 SUMMIT ROAD	016-063	605.12
*RIBBLE GUY H JR & JANE M		37 MOFFAT LANE	025-017-005	4,271.80
RICCARDI PAT JR	JOHN DOHERTY JR	18 OLD ICE HOUSE ROAD	014-024-A	2,117.92
RICCI RAYMOND R. & ELAINE D.		16 HUTCHINSON DRIVE	029-040-B	1,603.32
RICHARD A ROMANELLI REVOC TRUST	RICHARD A ROMANELLI	96 ATLANTIC AVENUE #2D	016-018-A-02D	2,481.24
RICHARDSON ARTHUR III		27 OAK STREET	019-142	1,388.80
RICHARDSON KATHERINE		ISLE OF SPRINGS	027-001-047	710.52
RICHAVEN REV TRUST		186 WESTERN AVENUE	013-002	6,559.60
RICKEMAN VIRGINIA SHEPARD		195 SAMOSET ROAD	028-014	5,479.56
RIDLON IAN; ROBIN F WOOLSON	LIZBETH GARCIA; MARGO SHAW	ISLE OF SPRINGS	027-001-013	632.40
RIDLON JOHN M & PATRICIA A		ISLE OF SPRINGS	027-001-213	1,236.28
RIECHEL DONALD P & SUSAN K	RIECHEL FAMILY TRUST	107 APPALACHEE ROAD	021-059	4,838.48
RIGAS MARK		185 TOWNSEND AVENUE		141.36
RIGAS MARK & GIANNOULA		31 OAK STREET	019-141	2,248.12
RILEY RUSSELL SHANE RILEY RUSSELL SHANE		23 UNION STREET 10 GILEAD STREET	020-069 020-129	4,962.48 1,826.52

Owner RILEY RUSSELL SHANE RILEY RUSSELL SHANE RILEY RUSSELL SHANE	Second Owner	Location 150 COMMERCIAL STREET 18 EAMES ROAD 10 MCKOWN STREET	Map Lot 015-024 015-026 015-101	Original 5,344.40 17,097.12
RILEY RUSSELL SHANE RIML PAMELA WILKOFF		12 BY WAY WEST HARBOR POND CONDOS	015-116 014-039-004C	5,232.80 3,033.04
RING DENNIS M & SHARON A		4 OLD STONEWALL ROAD	006-002A-01	1,251.16
RING RICKY L	JOHN A BOWEN	28 KENNEY FIELD DRIVE	020-175	1,986.48
RING RICKY L RIPP THOMAS M	JOHN A BOWEN THOMAS M RIPP REVOC TRUST	25 KENNEY FIELD DRIVE 27 BAYBFRRY ROAD	020-184 011-009-1	1,476.84 804.76
RITTALL JOAN M		LOBSTER COVE ROAD	021-020	245.52
RITTALL JOAN M		LOBSTER COVE ROAD	021-039	1,418.56
RITTERHAUS AHREN & KATHARINE		91 CREST AVENUE	010-071	974.64
RITTERSHAUS ANNALIESE BRAUMAN RITTERSHAUS CHARLES W & ELAINE F		103 CREST AVENUE 23 BAYBERRY ROAD	011-009-L	1,016.90
RIZZO PAUL F		LINEKIN ROAD	003-005-012	1,579.76
ROBERT & RUTH ZOLLINGER REV TRUST	ROBERT M & RUTH ZOLLINGER	100 GRANDVIEW AVENUE	001-013	18,270.16
ROBERTS ALFRED		12 ROBERTS CIRCLE		7.44
ROBERTS ALFRED G & REBECCA M		12 ROBERTS CIRCLE	024-023	2,783.80
ROBERTS DOUGLAS		8 HARRIS POINT ROAD	017-002-C	4,914.12
ROBERTS THOMAS L		27 CRANBERRY ROAD	011-007-I	3,733.64
ROBERTSON CHARLES E & JUDITH P		87 LINEKIN ROAD	900-500-600	9,807.16
*ROBINSON JAMES P & FRANCES M		19 VILLAGE COURT #6	019-042-A-006	3,391.40
ROBINSON VICTORIA J & SHERWIN G		17 MILL COVE CREST	RO019-051	1,612.00
ROBITAILLE PHILIP S & VIRGINIA N		VIRGINIA STREET	024-045	1,041.60
ROBITAILLE PHILIP S & VIRGINIA N		31 VIRGINIA ST	031-029-00A	6,894.40
ROCHE SARAH		44 CROOKED PINE ROAD	011-039	1,228.84
ROCK ROAD LLC	PAUL MCCOY FAM OFF SVCS LLP	36 ROCK ROAD	009-014	9,804.68
ROCKCREST LLC	LEE FANNING	10 SEA VIEW PLACE	014-008-B	11,796.12
ROCKWELL MICHAEL F		11 WESTERN AVENUE	018-002-C	892.80
KODDAN HEIDI G	LAWKENCE I NEIKMEYEK	37 HUTCHINSON DRIVE	029-040-1	1,/19.88
ROGERS SCOTT Y		103 APPALACHEE ROAD	021-062	2,313.84
ROGERS VALERIE A RONAN AMY DOLLOFF & SEAN	JERRY SWARTZ HOWARD BLACKBURN DOLLOFF	17 WEEKS ROAD 150 TOWNSEND AVENUE	021-026 022-012	1,352.84 2,440.32
ROSE DONALD MCG		BAYVILLE	024-012-A	8.68
ROSEHIP COTTAGES LLC		12 WILLIAMS STREET	018-037	09.676
ROSENBERG HARRY C & DEBORAH E		11 MASSACHUSETTS ROAD	004-047	2,710.64
ROSENBERG MATTHEW J & MARIA C		180 WESTERN AVENUE	013-001	7,652.04
ROSENBLOOM JOSEPH L III REVOC TRUST	JOSEPH L ROSENBLOOM III	BRIGGS LANE	024-041	1,850.08

Owner	Second Owner	Location	Map Lot	Original
ROSS CHARLES		15 CRANBERRY ROAD	011-006-B	1,858.76
ROSS JENNIFER DAVIS	DAVIS FAMILY TRUST	18 CHIMES LANE	008-003-003	4,576.84
ROSS VICTORIA C		58 LAKESIDE DRIVE	029-024-A	776.24
ROSSER STEVEN C	CAROL J DAVIS	107 ATLANTIC AVENUE	010-036	4,663.64
ROTH KATHERINE MCCOID	LOGHAVEN REALTY TRUST	4 ROCK ROAD	009-010	11,850.68
ROVEILLO HENRI J & INGRID K		18 SUNSET ROAD	010-053	5,890.00
ROWE HENRY C & GRACE		8 MCFARLAND POINT DR #30	015-043-030	2,801.16
ROWE STEPHEN F & RHONDA	ROWE FAMILY REV TRUST 2016	133 ATLANTIC AVENUE #52B	010-032-052B	2,528.36
ROWLAND STREET REALTY TRUST		WAWENOCK TRAIL	026-003	167.40
*ROYAL BEVERLY A		3 WATERS EDGE TRAIL	016-094	2,420.48
ROYALL BLOCK LLC		TOWNSEND AVENUE	015-112	8,942.88
ROYALL ROBERT M		5 BRADLEY ROAD	031-026	2,230.76
RUBEL PATRICIA R		WESTERN AVENUE	018-023	380.68
RUBEL PATRICIA R		23 WESTERN AVENUE	018-011	3,941.96
RUBEL PHILIP J	PHILIP J RUBEL 1994 REV TRUST	10 LEDGE ROAD	200-600	10,403.60
RUBIO KRISTINA G		190 LOBSTER COVE ROAD	021-005	2,160.08
RUFFING GREGORY A		126 CREST AVENUE	I-200-200	1,594.64
RUNSER BERNARD & MARY	SPINNAKER TRUST	32 HODGDON COVE ROAD	013-017	22,467.56
*RUSSELL JOSEPH M JR & MARTHA		11 ROADS END	010-028	14,824.20
RUSSELL KIM & JONI		7 PEAR STREET	020-125	1,912.08
RUSSELL KIM & JONI		9 PEAR STREET	020-125-ON	435.24
RUSSELL LAURA A		4 CROOKED PINE ROAD	011-026	936.20
RUSSELL MARTHA M	C/O AUDUBON WATER COMPANY	17 ROADS END	010-028-A	7,808.28
RUSSO JONATHAN		18 SCHOOL STREET	020-138	1,049.04
RYAN MATTHEW R		LINEKIN ROAD 1/2 INT	001-008-ON	85.56
RYAN MATTHEW R		15 LINEKIN ROAD	001-008	8,341.48
RYDELL KATHERINE T & LARS H		ISLE OF SPRINGS	027-001-068	1,271.00
RZASA KIM S & JOHN P		7 CAMPBELL STREET	016-057	1,523.96
SAB PROPERTIES LLC		9 MOUNTAIN VIEW ROAD	029-006-C	1,574.80
SALA JOSEPH L		4 KENNEY FIELD DRIVE	020-170	1,083.76
SALA PENELOPE A		18 PARK STREET	020-169	2,352.28
SALATHE ALEXANDRE J & EMMA D	SALATHE EMMA D	133 ATLANTIC AVENUE #82B	010-032-082B	2,564.32
SALATHE EDOUARD MICHEL		160 WESTERN AVENUE #7B	014-020-007B	3,103.72
SALATHE MARIE NOELLE		133 ATLANTIC AVENUE #92B	010-032-092B	2,564.32
SAMPLE FRANK L ESTATE	DEBBIE SAMPLE	OAK STREET	026-038-002	761.36
SAMPLE FRANK L III & SARAH P		84 OAK STREET	026-037	3,128.52
SAMPSON DAVID A & PATRICIA L		43 UNION STREET UNIT 4 (D)	020-063-004	1,092.44
SAMPSON JEFFREY STEPHEN	JEFFREY SAMPSON REVOV TRST	65 BARROWS ROAD	017-031	3,166.96

Owner	Second Owner	Location	Map Lot	Original
SAMUELS JOANNE G	JOANNE SAMUELS REVOC TRST	19 LOGAN ROAD	018-050	1,076.32
*SANDERS STEVEN N SAREZKY MICHAEL N	VIRGINIA A SMITH	27 KENNEY FIELD DRIVE 1 HARBOR ISLAND	020-182-A 015-118-003	1,429.72 3,547.64
SAUDEK FAMILY LLC SAUNDERS DIANE CAMPBELL	DIANE SAUNDERS LIVING TRUST	11 ST ANDREWS LANE EAMES ROAD (REAR)	014-006 015-027-A	12,556.24 248.00
SAUNDERS DIANE CAMPBELL	DIANE SAUNDERS LIVING TRUST	EAMES ROAD	015-024-A	290.16
SAUNDERS DIANE CAMPBELL	KIMBERLY REED (1/2 INT)	9 EAMES ROAD	015-029	3,813.00
SAVASI ANO ADELE L'BIELLI & JEFFREY W SAWTFI I FI AWRENCE R & KATHI FEN	ANDREA E BIELLI	27 IOWNSEND AVENUE 3 TUPPER ROAD	020-089	3,727.44
SAWYER EDWARD LEIGH JR		SUNSET ROAD	900-900	81.84
SAWYER EDWARD LEIGH JR		72 SUNSET ROAD	200-900	951.08
SAWYER EDWARD LEIGH JR		SUNSET ROAD	006-013	530.72
SCAGLIONE SAL;R DANA HEACOCK	A J & S C SCAGLIONE	17 UNION STREET	020-071	2,535.80
SCAGLIONE SALVATORE	DANA HEACOCK	12 MCKOWN STREET		45.88
SCANMED LTD		7 BLACKSTONE ROAD	024-026-D	5,757.32
SCATTERFOOD KATHERINE M		17 SHERMAN STREET	024-012-D	2 074 52
SCHEIDLER BONNIE L & CHARLES R JR	THOMAS & TRACEY SCHEIDLER	89 COMMERCIAL STREET	015-062	5,704.00
SCHIAROLI JOHN C & HEATHER A		40 HOWARD STREET	019-029	1,712.44
SCHIFFER ANSEL J & ZIRA E		103 WESTERN AVENUE	014-035	1,459.48
SCHMELZER SHANNON L		GRANARY WAY		88.04
SCHMIDT JAMES K	SCHMIDT NANCY L	58 UNION STREET	020-162	3,065.28
SCHMIDT JAMES K	SCHMIDT NANCY L	UNION COURT	020-160	895.28
SCHMID I JAMES K & PAUL W		59 NAHANADA KOAD	011-068	5,110.04
SCHMIDT NATHAN D & LINNIE K		142 OCEAN POINT ROAD	031-010-A	680.76
SCHUELER KURT	SUSAN PETERSON	265 ATLANTIC AVENUE	005-001	8,141.84
SCHUTRUMPF BRIAN E	MARGARET M BOYD	181 WESTERN AVENUE	013-027	3,271.12
SCHUTRUMPF BRIAN E	MARGARET M BOYD	177 WESTERN AVENUE	013-028	484.84
SCHUTRUMPF BRIAN E	MARGARET M BOYD	191 WESTERN AVENUE	013-025	920.08
SCHUTRUMPF BRIAN E	MARGARET M BOYD	WESTERN AVE	013-026-001	1,496.68
SCHUTRUMPF BRIAN & MARGARET TRUST		OFF WESTERN AVENUE	013-025-A	949.84
SCHWARTZ MARGARET & RACHEL M SCIENTIFIC GAMES INTERNITATIONAL INC	RICHARD BOES	55 CROOKED PINE ROAD	011-040	6,111.96
SCOTT RANDAL A	MARY COLLEEN BEDINGTON	172 ATLANTIC AVENUE	010-089	2,285.32
SCOUT AERO MARINE LLC		46 WILDER LANE	025-001-C	2,695.76
SEA BREEZE		SAMOSET ROAD	025-028-B	443.92

Owner SEA BREEZE SEABURY D STONEBURNER JR LIV TRUST	Second Owner	Location 162 SAMOSET ROAD 6 HAHN COVE RD	Map Lot 025-027 009-022	Original 5,809.40 4,275.52
SEABURY D STONEBURNER JR LIV TRUST		9 HAHN COVE RD	009-026	4,685.96
SEAMAN TERRY D		NAHANADA ROAD	011-065	334.80
SEAMAN TERRY D SFAMAN TERRY D		67 NAHANADA ROAD 53 TOWNSEND AVENIJE	011-066	3,811.76
SEAMAN TERRY D	HEIDI I SEIDELHUBER	53 TOWNSEND AVENUE	020-029	5,040.60
SEAROSE LLC		20 EATON ROAD	025-021-C	16,773.48
SEAROSE LLC		24 EATON ROAD	025-021-D	3,470.76
SEAROSE LLC	O/O JOHN WAGNED	EATON ROAD OFF TOWNSEND AVENLIF	025-021	49.60
SEASCAPE CONSTRUCTION LLC		295 TOWNSEND AVENUE	030-022	10,272.16
SEDZIA ROBERT P & ESTHER	SEDZIA REALTY TRUST	208 LAKESIDE DRIVE	029-001-003	3,248.80
*SEE SCOTT W & MYLESE J		206 ATLANTIC AVENUE	006-021-004	1,785.60
SEE SCOTT W		ATLANTIC AVENUE	006-021-009	331.08
SEE SCOTT W		ATLANTIC AVENUE	010-094	18.60
SEEPE WILLIAM A & SARAH E		8 MCFARLAND POINT DR #29	015-043-029	2,870.60
SEGERSTROM PETER J		21 ELVIRA DRIVE	018-012	4,170.12
SEGERSTROM PETER J		27 WESTERN AVENUE	018-010	930.00
SEIM DOUGLAS & SANDY		17 HAMMOND WAY	800-900	903.96
SEITZER JOHN M & GERRILYNNE R		34 ATLANTIC AVENUE	016-039	3,102.48
SEITZER JOHN M & GERRILYNNE R		34 ATLANTIC AVENUE		8.68
SELL CATHERINE WALTON		28 CREST AVENUE	016-146	5,925.96
SELLAS ALEXANDER P & JENNIFER B		127 APPALACHEE ROAD	024-003	5,583.72
SELVIN/RASANEN REAL ESTATE TRUST	RHONDA SELVIN & J. RASANEN	93 WESTERN AVENUE	014-041	2,450.24
SEMINARE JAMES R & CONSTANCE		62 CREST AVENUE	011-012	972.16
SERINO RICHARD A & TERRI-ANN		LAKESIDE DRIVE	030-040-A	414.16
SETZ PATRICK		69 WESTERN AVENUE	018-030	3,281.04
SEWALL DON S CO INC		14 OAK STREET	019-008	3,790.68
SEWALL JAMES J		15 TUPPER ROAD	019-057	561.72
SEWALL JAMES J		12 TUPPER ROAD	019-064	2,413.04
SEWALL JANICE A	SEAN GRAY	29 APPLE TREE WAY	031-006-A	1,747.16
SEWALL KENNETH T; JAMES J	JANICE A SEWALL	12 APPLE TREE WAY	031-006-B	2,670.96
SHANE GERALD S & CAROLYN E		17 LINEKIN ROAD	001-006	3,095.04
SHAW BRIAN K & ABBIE B		59 WEST STREET	019-053	2,238.20
SHAW HAROLD M & BARBARA		25 JORDAN DRIVE	030-002-013	4,697.12
SHAW HAROLD M III & BARBARA		OFF JORDAN DRIVE	030-002-003	1,602.08
SHEAR ARTISTRY FAMILY HAIR SALON		5 TOWNSEND AVENUE		42.16

Owner	Second Owner	Location	Map Lot	Original
SHEER STACY		12 EASTERN AVENUE	022-027	1,698.80
SHELDON PATRICK C & JANIS M SHEPARD ANDREW M & JUDITH L		12 PUMP STATION ROAD 115 SAMOSET ROAD	031-018-A 025-018-003	2,589.12 5,567.60
*SHEPARD BARCLAY M		88 SAMOSET ROAD	012-009	9,456.24
*SHEPARD EUGENIA M SHEPARD RICHARD D & CATHERINE H		102 SAMOSET ROAD 85 SAMOSET ROAD	025-019 025-018-004	13,181.20 6,037.56
SHEPHERD JAMES BRIAN & IRENE C		18 SUMMIT ROAD	016-066	1,351.60
		LAKESIDE DRIVE	025-004-A	374.48
SHERMAN & JOYCE STUBBERT REV TRUST		21 ROADS END	010-027	5,164.60
SHERMAN LINDA H		73 WEST STREET	019-043	2,967.32
SHERMAN PAUL M & JONI R		20 MCCOBB ROAD	030-051	2,869.36
SHERMANS BOOKS & STATIONARY INC		5 WHARF STREET		31.00
SHERMANS BOOKS & STATIONARY INC		5 COMMERCIAL STREET		198.40
SHEVENELL REALTY TRUST II		62 MCFARLAND POINT DR #22	015-043-022	4,714.48
SHEVENELL REALTY TRUST II		38 MCFARLAND POINT DR	015-039	1,061.44
SHIELDS SUZANNE L		59 OAK STREET	020-107	2,001.36
SHIPLEY PHILLIP A & RUTH L		101 TOWNSEND AVENUE	020-118	2,002.60
SHIPS POINT LLC		6 SHIPS POINT ROAD	014-005B	12,886.08
SHIPYARD IN BOOTHBAY HARBOR LLC		120 COMMERCIAL STREET		962.24
SHIRTS BY THE BAY INC		44 COMMERCIAL STREET		39.68
SIBILLY ADRIA L		50 ATLANTIC AVENUE	016-044	2,766.44
SIBILLY ADRIA L		52 ATLANTIC AVENUE	016-044-A	1,303.24
SIGNAL POINT MAKINA ASSOCIATION		84 MCFAKLAND POINT DK	015-043-0N	3,558.80
SILLIN KATHARINE G	SHEVENELL REALTY TRUST II	34 MCFARLAND POINT DR	015-038	2,043.52
SIMMONS BARRY P & LAURA M		ROCK ROAD	009-015	79.36
SIMMONS BOOTHBAY HARBOR TRUST	LAURA M SIMMONS	18 ROCK ROAD	009-011	5,535.36
SIMMONS HAROLD G	PAGE SUNNI GAIL	OCEAN POINT ROAD	022-038	70.68
SIMMONS HAROLD G		46 EASTERN AVENUE	022-039	2,864.40
SIMMONS HENRY L & DAWN F		35 BRADLEY ROAD	031-022	727.88
SIMMONS SARA PUTNAM		169 MCKOWN POINT ROAD	009-027	2,899.12
SIMMONS BRADLEY D		210 MIDDLE ROAD	029-036	1,293.32
SIMMONS HAROLD W II		7 LOG CABIN LANE	022-039-A	1,992.68
SIMPSON BRENT M; WILLIAM A; JANICE D		64 CKESI AVENUE	011-015	999.44
SINGLETON SUSAN N		7 WEEKS ROAD	016-104	1,246.20
SIRACOSA PAOL J & ANNA SKINNER MARK R	JUDY A STONE	242 ATLANTIC AVENUE 117 COMMERCIAL STREET	006-029-A	3,539.26
SKOGLUND JOHN A	JOHN A SKOGLUND JR TRUST	11 LOBSTER COVE ROAD	016-013	1,184.20
SLEDGE MATTHEW C B		5 SAMOSET ROAD	025-017-001	2,940.04

Owner	Second Owner	Location	Map Lot	Original
SLICK'S BOUTIQUE LTD		27 TOWNSEND AVENUE		54.56
SLINGERLAND MARCIA SMIGIELSKI JOHN B & TERESE A		32 JUNIPER POINT ROAD OFF LAKESIDE DRIVE	004-013 029-032-B	3,449.68 2.48
SMITH CHARLES R	LAURA A VASSAMILLET	33 MCFARLAND POINT DR #4	015-043-004	3,288.48
SMITH DANIEL G & CHRISTINE D		11 BAYBERRY ROAD	011-009-P	752.68
SMITH DOUGLAS L & DEBORAH		37 BIRCH ROAD	007-007-B	2,362.20
SMITH LIBBY JEAN R & SCOTT A		11 HIGHLAND PARK ROAD	023-019	1,860.00
SMITH MICHELLE		25 MONTGOMERY ROAD	022-041	1,547.52
SMITH NORMAN		20 LINEKIN ROAD #9A	001-017-A-09A	3,976.68
SMITH PAUL G & NORA W		19 ELVIRA DRIVE	018-006	1,559.92
SMITH RALPH C		16 LAKEVIEW ROAD	018-052	2,055.92
SMITH RENA & WARREN SMITH ROGER F & LYNNF M		15 BAY STREET	016-111 016-054	773.76
C WELL STORY OF THE STORY OF TH	I ESI TE G CROWELL	109 OCEAN POINT ROAD	031-008-A	1 671 52
SMITH SUSAN T	SUSAN T SMITH LIVING TRUST	20 VILLAGE COURT #40	019-042-A-040	3,805.56
SMITH THOMAS J & JENNIFER C		14 SCHOOL STREET	020-136	1,909.60
SMITH ZACHARY SCOTT		62 BLOW HORN ROAD	007-012	6,372.36
SMITH DARLENE A		ISLE OF SPRINGS	027-001-186	703.08
SMITHSON PHILIP & NANCY A		7 LOBSTER COVE ROAD	016-014	2,208.44
SMITHWICK WALTER III & CORNELIA		17 HAHN COVE RD	009-025	13,074.56
SMYTH JAMES B & SANDRA L		8 BEACH PATH ROAD	011-007-A	2,746.60
SNIEDEMAN ANNEMIES 7 HARRY L		42 HOWARD STREET	019-030	4,817.40
SNOW JAMES K		9 SNOW HILL ROAD	030-048-D	1,806.68
SNOW MARIE		SNOW HILL ROAD	030-048-E	11.16
*SNOW MARIE		12 SNOW HILL ROAD	030-048-B	394.32
SNOWMAN EVELYN L			019-151	2,320.04
SNYDER DEBORAH S REVOCABLE TRUST	DEBORAH SNYDER	43 MCFARLAND POINT DR #5	015-043-005	3,783.24
SNYDER TIMOTHY W & PENELOPE		37 UNION STREET	020-066	3,077.68
SOUTHERN CROSS LLC	FRANK G HELMAN	APPALACHEE ROAD	021-046	1,470.64
SOUZA PETER E JR	JAMES A SCHATZ	378 LAKESIDE DRIVE	025-014-B-07	6,201.24
SPECHT MARY STUART		9 HILLSIDE ROAD	024-012	3,002.04
SPENCER MARK H & BARBARA F		40 BAYVIII E ROAD	031-039	1 907 12
SPI AINE MARGARET C		113 WESTERN AVENUE	014-032	2 229 52
SPRAGUE EDWARD S JR		11 BARTER ROAD	019-078	865.52
SPRAGUE MERTON & ALICE		235 OCEAN POINT ROAD	031-030	755.16
SPRAGUE TIMOTHY & ANNETTE		223 MIDDLE ROAD	030-046	1,530.16
*SPRAGUE WILLIAM W		190 COMMERCIAL STREET	015-034	7,979.40

Owner SPRESSART DERRA A & GARY N	Second Owner	Location 15 ATI ANTIC AVENUE C	Map Lot 020-053-C	Original
SPRUCE ONE LLC		84 GRANDVIEW AVENUE	001-016	4,543.36
SPRUCE ONE LLC SPRUCE ONE LLC		88 GRANDVIEW AVENUE CENTRAL AVENUE	001-01/	82,216.96
SPRUCE ONE LLC		ATLANTIC AVENUE	006-032	565.44
SPRUCE ONE LLC		ATLANTIC AVENUE	006-033	546.84
SPRUCE ONE LLC		ATLANTIC AVENUE	006-033-A	770.04
SPRUCE ONE LLC		88 GRANDVIEW AVENUE		4,101.92
SPRUCEWOLD ASSOCIATION		33 CROOKED PINE ROAD	011-050	507.16
SPRUCEWOLD BEACH BLUB		BIRCH ROAD	007-008-A	5,093.92
SPRUCEWOLD IMPROVEMENT SOCIETY		49 NAHANADA ROAD	011-006-A	416.64
SQUILLANTE ANTHONY & BEVERLY		85 LAKESIDE DRIVE	029-021-A	1,864.96
SQUIRREL ISLAND ASOCIATION		29 ATLANTIC AVENUE	016-033-A	5,308.44
SRB HOMES LLC		7 PINE STREET	020-007	2,272.92
ST ANDREWS HOSPITAL		MCCOBB ROAD	030-051-A	137.64
ST ANDREWS HOSPITAL		EMERY LANE	030-052	40,803.44
ST ANDREWS HOSPITAL		189 MIDDLE ROAD	030-048	1,432.20
ST ANDREWS VILLAGE ASSOCIATION		EMERY LANE	030-052-ON	45,018.20
*ST CLAIR HELEN M		COMMERCIAL STREET	015-035	210.80
ST CLAIR HELEN M		193 COMMERCIAL STREET	015-036	9,394.24
ST GEORGE JOSEPH	HAROLYN HYLTON	7 SHERMAN STREET	019-119	1,313.16
ST JOHN GERNA H & JOHN		WEST HARBOR POND CONDOS	014-039-008D	3,138.44
STAEBLER THOMAS H & SUSAN M		WEST HARBOR POND CONDOS	014-039-018B	3,252.52
STANCAMPIANO CHARLES & JOHNIE		48 OAK STREET	019-135	1,385.08
STANDAFER GARY L & DEBORAH A			030-002-002	1,589.68
STARANKEWICZ GARY		41 LAKESIDE DRIVE	029-026-A	403.00
STARANKEWICZ GARY M	ALICE TRENT	40 SEA STREET		23.56
STARKEY EDWARD A	MARK J COLONNA	85 EASTERN AVENUE	023-024	839.48
STATEWIDE BAY LANDING II INC		BARTER ROAD	026-038-B	10,424.68
STATEWIDE BAY LANDING INC		BAY LANDING LANE	026-038-A	9,544.28
STEANE JEFFREY A		53 SCHOOL STREET	022-061	3,098.76
STEANE JEFFREY A		43 MONTGOMERY ROAD	031-001	4,491.28
STEANE JEFFREY A		OCEAN POINT ROAD	031-002	47.12
STEANE-COOMBS JULIETTE M		6 ARTHUR DRIVE	029-013-D	2,972.28
STEDT SARAH M & DAVID B		OFF CROOKED PINE ROAD	011-035	260.40
STEDT SARAH M & DAVID B		22 CROOKED PINE ROAD	011-033	1,029.20
STEELE LINDA CHARLES		37 APPALACHEE ROAD	021-001	2,451.48
STEELE PETER		38 ATLANTIC AVENUE	016-040	2,763.96
STEPHENS PANOS		31 JUNIPER POINT ROAD	004-028	2,917.72

Owner STERLING ESTATES LLC STERN RONALD & PATRICIA LIVING TRUST	Second Owner	Location 15 COMMERCIAL STREET WEST HARBOR POND CONDOS	Map Lot 015-109 014-039-011B	Original 4,623.96 3,118.60
STEVENS DANIEL P	ROBERT M ROYALL	183 ATLANTIC AVENUE	010-008-B	1,521.48
STEVENS DANIEL P STEVENS DANIEL P	KOBEKI M KOYALL	25 BRADLEY ROAD 24 ATI ANTIC AVENUE	031-026-D 020-050	534.44
STEVENS GLENN P		21 SIMMONS DRIVE #9	022-039-009	736.56
STEVENS JAMES R		58 LAKEVIEW ROAD	018-062	3,395.12
STEVENS JANE		39 SCHOOL STREET	020-143	2,387.00
STEVENSON I AWRENCE W & JANE R	STEVENSON FAM COTTAGE TRST	21 CEDAR I ANF	004-009-A	6 275 64
STEWART GARRY I			016-037	2.063.36
STEWART SUSAN R	SUSAN R STEWART TRUST	52 MCFARLAND POINT DR #23	015-043-023	3,965.52
STOCKTON PATRICIA		30 MOUNTAIN VIEW ROAD	029-006-F	1,573.56
STODDARD DOROTHY A		84 CREST AVENUE	011-009-C	698.12
STODDARD EDNA		ISLE OF SPRINGS	02/-001-208	990.76
STODDARD NANCY T		12 ATLANTIC AVENUE	020-046	1,773.20
STODDARD RONALD & ERNESTINE		15 TOWNSEND LEDGE DR	O08-009-C	8,663.88
STODDARD RONALD & ERNESTINE		133 ATLANTIC AVENUE #62A	010-032-062A	2,649.88
STONE JOHN F JR & PATRICIA M		38 SEA STREET	015-055	775.00
STOVER FAMILY TRUST	JAMES A & LISA STOVER	TUPPER ROAD	019-062	2,899.12
*STOVER JOSEPH O & MARGARET W		PARK STREET	020-041	2,085.68
STOVER MANLEY DEVISEES	HOLLY STOVER	MIDDLE ROAD	030-039	62.00
STOVER ROGER M JR	SUSAN RATKOSKI	4 ROBERTS CIRCLE	024-017	2,017.48
STRANGE MARK W & JANIS		28 LAKEVIEW ROAD	018-053	2,198.52
STRATTON JOHN R II & CAROL G		LOGAN ROAD	018-049-003	1,743.44
STRATTON JOHN R II & CAROL G		26 LOGAN ROAD	018-049-004	2,318.80
STRATTON JOHN R II & CAROL G		LOGAN ROAD	018-049-005	1,354.08
STUART LITTLE COTTAGE LLC		24 JUNIPER POINT ROAD	004-008	3,609.64
STULB CHRISTOPHER C & ERIN	STULB FAMILY INVESTMENT TRST 257 WESTERN AVENUE	257 WESTERN AVENUE	008-002-A	96.998′6
STURGIS CORNER COTTAGE	SUSAN F BEAN	ISLE OF SPRINGS	027-001-040	1,085.00
STURGIS ON BOARDWALK	PEGGY AKER	ISLE OF SPRINGS	027-001-078	1,186.68
SUDHEIMER GEORGE R & ELLEN R		17 FACTORY COVE ROAD	005-027	5,107.56
SUGARTREE #379 LLC		68 ATLANTIC AVENUE	016-119	3,142.16
SUGARTREE #394 LLC		ATLANTIC AVENUE	016-118	1,785.60
SULLIVAN ALLYCE		23 WILLIAMS STREET	018-004	1,161.88
SULLIVAN JAMES R	ELIZABETH BUSHEY-SULLIVAN	WEST HARBOR POND CONDOS	014-039-005A	2,436.60
SULLIVAN PETER J & KATHRYN		55 UNION STREET	020-058	1,887.28 6,361.20

Owner	Second Owner	Location	Map Lot	Original
SULLIVAN PETER J & KATHRYN		55 UNION STREET		137.64
SUSAN JASKOT FAMILY TRUST	SUSAN JASKOT	BAYBERRY ROAD	011-018	663.40
SUSAN JASKOT FAMILY TRUST	SUSAN JASKOT	14 BAYBERRY ROAD	011-020	1,683.92
SUSAN JASKOT FAMILY TRUST	SUSAN JASKOT	BAYBERRY ROAD	011-021	121.52
SUTTER ANN T		FULLERTON STREET	019-096	2,222.08
SUTTON JAMES & KAREN SLITTON KAREN GEOFEBEY & CHRIS		39 VIRGINIA STREET	024-054-A 024-054-B	3,924.60
SWAN HOLLY J: LAURA S BARNARD	HARMANUS SWAN III	4 HAHN COVE RD	009-050	6,301,68
*SWANSON CHRISTOPHER		213 ATLANTIC AVENUE	005-031-A	2,656.08
SWARTSBERG KAREN		8 MCKOWN STREET		34.72
SWIFT JAMES	KELLEY MARY	ISLE OF SPRINGS	027-001-011	1,244.96
SWOPE KATHERINE A & LUCY A		28 JUNIPER POINT ROAD	004-011	3,303.36
SYLVESTER JONATHAN A	JODI L THOMAS	35 JUNIPER POINT ROAD	004-024	2,822.24
T & C RE LLC		32 OAK STREET	019-129	2,400.64
IANA MEDITERANIAN DAR & GRILL				013.30
TALIANA GLORIA A	TALIANA JOINT LIVING TRUST	22 VILLAGE COURT #39	019-042-A-039	3,520.36
TAPLIN GLORIA ANN	FRED KAPLAN	24 SUMMIT ROAD	020-011	1,468.16
TAPLIN GLORIA ANN	FRED KAPLAN	SUMMIT ROAD	020-012	104.16
TAYLOR DAVID		53 CREST AVENUE	010-079	1,216.44
TAYLOR LORETTA M	LORETTA TAYLOR REVOC TRST	133 ATLANTIC AVENUE #21A	010-032-021A	2,331.20
TDR AUTO SUPPLY INC		14 OAK STREET		406.72
TEAGUE GORDON N JR	DIANE E HELLENS	415 LAKESIDE DRIVE	013-010	2,956.16
TEW MARGARET KELLY		126 WESTERN AVENUE	014-015	9,649.68
TEW MARGARET KELLY	VIRGINIA K TISON	112 WESTERN AVENUE	014-012	11,099.24
THAL-LARSEN JOHN PETER		154 MCKOWN POINT ROAD	009-005	3,106.20
THE ANNE MCCORMICK TRUST		33 MCFARLAND POINT DR #1	015-043-001	2,763.96
THE BARBARA A HENSON REVOC TRUST		160 WESTERN AVENUE #6B	014-020-006B	3,143.40
THE CHIMES ASSOCIATION		WESTERN AVENUE	008-003-001ON	214.52
THE COAL SHACK		32 MCKOWN STREET	015-077	7,029.56
THE FOOTBRIDGE SHOP		8 BRIDGE STREET		42.16
THE HENDERSON 2013 REVOCABLE TRUST		ARTHUR DRIVE	029-013-E	414.16
THIBOUTOT PAMELA F		14 BARTER ROAD	019-073	782.44
THOMAS GAYLORD TRUST AGREEMENT		•	015-043-009	4,420.60
THOMAS C TABER 2007 REVOCABLE TRUST	THOMAS C TABER	26 SEA STREET	015-051	1,841.40
THOMPSON JOHN E		45 BAY STREET	016-082	1,412.36
THOMPSON PATRICIA M		BAYBERRY ROAD ACCESS	007-007-005	545.60
THOMPSON THOMAS & PATRICIA		51 BIRCH ROAD	007-007-F	2,338.64
THOMPSON THOMAS & PATRICIA M		BEACH PATH ROAD	011-007-00B	782.44

Owner	Second Owner	Location	Map Lot	Original
*THOMSON DAVID S & DENISE S		18 HERON COVE ROAD	026-022-F	1,521.48
THOMSON KATHERINE M & RONALD E		114 SAMOSET ROAD	025-023	10,036.56
THONET CHRISTOPHER & DIEUWERTJE		16 UNION COURT	020-155	1,794.28
THOR PROPERTIES LLC		47 VIRGINIA STREET	024-054	13,501.12
THORN CLINT			010-048	1,070.12
THORNTON GARY E	DEBORAH FLANAGAN-THORNTON	91 EASTERN AVENUE	023-023	1,197.84
THORP ALMUS M III & ELIZABETH		8 CROOKED PINE ROAD	011-027	1,099.88
THORP ALMUS M III & ELIZABETH		CROOKED PINE ROAD	011-028	181.04
THORPE GAIL F		64 OLD STONEWALL ROAD	006-002-K	993.24
THORPE RICHARD W	THORPE REVOC TRUST 8/11/99	MCKOWN POINT ROAD	A-600-800	3,835.32
TIBBETS MARILYN LIFE ESTATE		12 OLD ICE HOUSE ROAD	014-024-B	1,548.76
TIBBETTS DAVID		18 TODD AVENUE	015-093	2,683.36
TIBBETTS DAVID C & DEANNE S		24 TODD AVENUE	015-094	3,147.12
TIBBETTS ED		FISH PIER		78.12
TIBBETTS EDWARD H & KATHY J		19 MONTGOMERY ROAD	022-041-A	2,550.68
TIBERI DANA		17 SCHOOL STREET	020-146	1,781.88
TIDEWATER TELECOM INC		33 TOWNSEND AVENUE	020-087	5,572.56
TIGGER LTD		COMMERCIAL STREET		11.16
TILLER THOMAS E	LAURA E BURNS	115 WESTERN AVENUE	014-031	4,743.00
TILTON C ALAN		3 BRIDGE STREET	015-117	3,680.32
TILTON C ALAN		2 ATLANTIC AVENUE	020-042	2,418.00
TILTON GLENN H & LISA A		69 LAKESIDE DRIVE	029-021-C	1,966.64
TIMBERLAKE LEAH		18 HIGHLAND PARK ROAD		32.24
TIMBERLAKE TRAVIS & LEAH		30 HUTCHINSON DRIVE	029-040-E	1,767.00
TIMEPAYMENT CORP				59.52
TINDAL BRUCE B		32 OAK STREET		85.56
TISON VIRGINIA; MARGARET TEW	RICHARD & DANA KELLY	MIDDLE ROAD	029-039	663.40
TOMLIN DONALD M & CLAIRE L		89 LAKEVIEW ROAD	018-069	1,526.44
TOPSIDE INN PROPERTIES LLC		67 BARROWS ROAD	017-030	7,058.08
TOPSIDE INN PROPERTIES LLC		129 COMMERCIAL STREET	015-058-A	2,732.96
TOPSIDE INN PROPERTIES LLC		113 COMMERCIAL STREET	015-060	2,668.48
TOPSIDE INN PROPERTIES LLC		24 GREENLEAF LANE	015-065	3,333.12
TOPSIDE INN PROPERTIES LLC		60 MCKOWN STREET	015-081	14,226.52
TOPSIDE PROPERTIES INC		60 MCKOWN STREET		218.24
TOURTILLOTTE EARLE R		11 WILLIAMS STREET	018-008	1,236.28
TOWNSEND DALE F		48 BAY STREET	016-076	1,620.68
TOWNSEND DONNA		31 MONTGOMERY ROAD	022-040	2,080.72
IOWNSEND ELIZABEITI J & GLENN		40 BACK NAKKOWS KOAD	031-016	1,801.24

Owner	Second Owner	Location	Map Lot	Original
TOWNSEND JEFFREY A		MIDDLE ROAD	026-033-003	415.40
TOWNSEND JEFFREY A TOWNSEND TERESA		53 MIDDLE ROAD 61 MIDDLE ROAD	026-027	1,690.12
TOZIER CHARLES R & SUSAN M		1 LAKESIDE DRIVE	029-030	1,638.04
TREFREY JAMES T JR & HELEN H		OFF CREST AVENUE	010-061	42.10 89.28
TREFREY JAMES T JR & HELEN H		117 CREST AVENUE	010-066	1,058.96
TREMBLAY ELLEN J	JUDITH J SYKES	47 BARROWS ROAD	017-034	8,097.20
TRENT ALICE P	GARY M STARANKEWICZ	40 SEA STREET	015-056	1,247.44
TREVINO PAUL A & MELINDA J		16 GILES PLACE	019-024	5,694.08
TRIBER ELAINE M & DALE T		34 SUMMIT ROAD	020-014	1,325.56
TRISTAN JOHN D & BARBARA J		1 CAMPBELL STREET	016-058	1,769.48
TSANG KWOK W		96 TOWNSEND AVENUE		274.04
TSANG KWOK W	KIT MAN KWOK	11 PAINE ROAD	019-088	1,469.40
TSANG KWOK W	KIT MAN KWOK	96 TOWNSEND AVENUE	020-101	4,710.76
TUMBLER'S REACH LLC			005-023	17,517.48
I UNG WILLIAM R	I UNG QUAL PERS RES INT TRUST	•	058-00/	14,3//.80
TUNG WILLIAM R		SAMOSET ROAD	028-004-A	2,234.48
*TUPPER CLAIRE & BENEDICT C		74 KENNEY FIELD DRIVE	022-071	1,654.16
TUPPER CLAIRE & C MARIE		45 CAMPBELL STREET	020-024	417.88
TUPPER NITA J		72 KENNEY FIELD DRIVE	022-070	1,130.88
TURNER W BARD & MARY ELLEN		57 BAY STREET	016-079	1,081.28
TURTLE ROCK		16 APPALACHEE ROAD	021-041	2,184.88
TUSCHER STEPHEN F & SUSAN M		17 BARTER ROAD	019-076-A	1,553.72
TUTHILL ALAN L & NANCY M TWO SALTY DOGS PET OUTFITTERS LLC		29 KENNEY FIELD DRIVE	020-182	1,810.40 57.04
U.S.TELEPACIFIC D/B/A TPX				3.72
UGO BOGGIO REVOCABLE LIVING TRUST		68 WALL POINT ROAD	017-016	4,057.28
ULLIS RICHARD		29 TOWNSEND AVENUE		73.16
UNIFI EQUIPMENT FINANCE				161.20
UPHAM KIM REED	NICHOLAS UPHAM	32 WILDER LANE	025-001-A	2,310.12
UPHAM KIM REED UPSTAIRS DOWNSTAIRS LLC	NICHOLAS UPHAM	LAKESIDE DRIVE 3 BOOTHBAY HOUSE HILL	025-005 015-105	515.84 9.748.88
UPSTAIRS DOWNSTAIRS LLC 1/2 INT	PAUL & DEBORAH STRAUSS 1/2	22 MCKOWN STREET	015-104	4,447.88
UPSTAIRS DOWNSTAIRS #3 LLC		16 MCKOWN STREET	015-103	6,185.12
VACINEK REBECCA M		12 CREST AVENUE	016-144	5,174.52
VAJDA CATHERINE LYNN		24 SIMMONS DRIVE #15	022-039-015	2,404.30 523.28

Owner	Second Owner	Location	Map Lot	Original
VALLIERE MICHELE L		8 GILES PLACE	019-022	2,982.20
VAN DER VEEN MICHAEL & MARION		LINEKIN ROAD	003-005-018	1,824.04
VAN DER VEEN MICHAEL & MARION		78 BLOW HORN ROAD	003-003	7,861.60
VAN DER VEEN MICHAEL & JACQUELINE		BLOW HORN ROAD	003-002	5,185.68
VANACORE JOHN HENRY & CHRISTINA M		54 WAWENOCK TRAIL	029-046	2,232.00
VANGARELLI DOMINIC VAYDA JOHN P & PATRICIA		92 CREST AVENUE ISLE OF SPRINGS	011-009-E 027-001-042	688.20 1.326.80
VENTOLA STEPHEN P & JOANNE O	VENTOLA FAMILY LIVING TRUST	133 ATLANTIC AVENUE #62B	010-032-062B	2,649.88
VERIZON CONNECT FLEET USA LLC		69 ATLANTIC AVENUE		2.48
VERIZON WIRELESS	C/O DUFF & PHELPS LLC	24 JORDAN DRIVE	030-002A-ON-1	406.72
VESS HENRY C & M SWEET		96 ATLANTIC AVENUE #1A	016-018-A-01A	2,444.04
VIERIA ANTONIO & MARIA		94 CREST AVENUE	011-009-F	834.52
VIGIL DAVID R	HEATHER J HOLLADAY	50 TOWNSEND AVENUE	019-152	3,045.44
VIGUE DANA & MARIE		11 BRADLEY ROAD	031-025	376.96
VILLARD KIM & PHILIPPE			020-021	2,016.24
VINCENT VALERIE ANN SNOW		11 GREENLEAF LANE	015-068	2,949.96
VINCENT VALERIE ANN S; ANNE F DURAND JENNIFER G MERTON	D JENNIFER G MERTON	53 COMMERCIAL STREET	015-071	7,943.44
VINCENT VALERIE SNOW		53 COMMERCIAL STREET		68.20
VISE ALEX E & KATHY A		19 EASTERN AVENUE	022-059	1,745.92
VOGHEL THOMAS J		100 TOWNSEND AVENUE #1	020-102-001	1,392.52
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	124 LAKEVIEW ROAD	026-012-A	3,505.48
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	LAKEVIEW ROAD	026-013	152.52
VON TEUBER A. & BRENDA FAM TRST		133 ATLANTIC AVENUE #71B	010-032-71B	2,498.60
VOSBURGH SANDRA LEE TEMPLE		88 KENNEY FIELD DRIVE	022-074	1,598.36
VOSS KENNETH	KATHERINE A KILPATRICK	261 OCEAN POINT ROAD	031-035	1,507.84
W L BROWN & SONS		TOWNSEND AVENUE	026-037-E-ON1	44.64
WABASHA LEASING LLC				122.76
WAGSTAFF PETER B & VERONA		43 WEST STREET	019-068-A	1,740.96
WALD CHRIS & SUSAN E		12 SEA STREET	015-049	1,308.20
WALGREEN CO		223 TOWNSEND AVENUE		2,178.68
WALKER MICHAEL F & KATHLEEN H		140 LAKESIDE DRIVE	029-009	3,624.52
*WALLACE RICHARD C & MARY C		34 KENNEY FIELD DRIVE	020-178	1,697.56
WALLACE ROBERT L SR		MIDDLE ROAD	026-031	820.88
WALLACE SCOTT A & SUSAN M		27 FACTORY COVE ROAD	005-025	4,716.96
WALLNEK PAI KICK & SUZANNE R		26 BAY STREET	016-061	1,961.68
WALSH R RYAN		BIRCH ROAD	011-001	664.64
WALSH R RYAN WALSH WILLIAM N JR & ELAINE P		20 CRANBERRY ROAD 252 LAKESIDE DRIVE	011-001-A 025-003	2,125.36 1,350.36

Owner	Second Owner	Location	Map Lot	Original
WALSHAK SHARON		4 BRIDGE STREET		93.00
WALTER ROBERT J & GLORIA F		42 EASTERN AVENUE	022-047	1,577.28
WALTERS SHARON ELIZABETH	SHARON MACHON-AMES	10 GILES PLACE	019-023	2,632.52
WARD PATRICIA S		34 GRANDVIEW AVENUE	005-009	13,979.76
WARREN JAY D & MARIE C		109 MIDDLE ROAD	026-033-C	1,373.92
WARREN MARK D		46 MONTGOMERY ROAD	022-018	1,919.52
WARREN SHELLY D	TRICIA WARREN	22 WARREN LANE	026-033-E	1,417.32
WASILITION TIMOTHY		15 PINKHAM COVE ROAD	005-010	3,230.20
WASSERMAN HARVEY P & KIMBERLY C		1 WESTERN AVENUE	018-019	2,781.32
WASSERMAN HARVEY P & KIMBERLY C		WESTERN AVENUE	018-020	321.16
WATSON A LOWELL II & CYNTHIA J		37 EATON ROAD	025-022-B	12,090.00
WATSON DONALD B TRUST	DEBORAH & ROBERT WATSON	11 RACCOON DRIVE	7-800-200	3,772.08
WATSON DONALD R & SHARON		247 OCEAN POINT ROAD	031-031	677.04
WATTS MERIDITH J		8 MONTGOMERY ROAD	022-032	1,163.12
WATTS ROBERT & MONONA		42 SEA STREET	015-057	1,615.72
*WATTS RUTH S & ALAN W		179 MIDDLE ROAD	030-048-A	1,427.24
WEATHERBY DENNIS & MARLYN		15 WEST STREET	019-126	2,148.92
WEBSTER JOHN & JEAN		11 COMMERCIAL STREET		19.84
WEBSTER JOHN & JEAN		15 WEST HARBOR POND RD #D 014-039-015D	D 014-039-015D	3,341.80
WEBSTER PHILLIP E & DORINDA		OFF TUPPER ROAD	019-058	137.64
WEBSTER PHILLIP E & DORINDA		OFF TUPPER ROAD	019-059	224.44
WEBSTER PHILLIP E & DORINDA		7 TUPPER ROAD	019-060	2,048.48
WEBSTER SUSAN LMT		18 WEST STREET		4.96
WEEKS SUSAN C	DAVID A COULTER	78 WEST STREET	019-041-A-02	4,374.72
WELCH JAMES		49 WALL POINT ROAD	017-021	2,068.32
WELCH JAMES D		48 WALL POINT ROAD	017-011	6,049.96
WELCH JAMES D		OLD STONEWALL ROAD	006-002-L-01	544.36
WELCH JAMES D		75 OLD STONEWALL ROAD	006-002-L-02	1,045.32
WELCH JAMES D		OLD STONEWALL ROAD	006-A-006	528.24
*WELCH RALPH H & DORIS		53 REED ROAD	026-021-D	1,151.96
WELCH SUSAN RADCLIFFE		17 POOLER ROAD	004-003	3,261.20
WELLS GARY & BERNADETTE		96 ATLANTIC AVENUE #1C	016-018-A-01C	2,468.84
WELTER ROBERT K & MELINDA B		VILLAGE COURT #1	019-042-A-01	3,707.60
WELTY JAMES T & JANICE L	RUSS WELTY	ISLE OF SPRINGS	027-001-228	553.04
WERTIME GEORGE W & MARGARET		12 MILL COVE CREST	019-045	1,344.16
WEST HARBOR LLC		118 MCKOWN POINT ROAD	004-057	9,049.52
WEST HARBOR LLC		MCKOWN POINT ROAD	004-058	96.72
WESTERN UNION FINANCIAL SERVICES				7.44

Owner	Second Owner	Location	Map Lot	Original
WESTON ROBERT S III	SANDRA LEE	SPRUCE POINT HILL ROAD	006-C-002	491.04
WHEELER ROBERT P & SANDRA C		159 TOWNSEND AVENUE	022-020	4,693.40
WHELAN PAUL P & MAUREEN		14 FULLERTON STREET	019-100	1,604.56
WHITE PAMELA T & GARY E		15 LOGAN ROAD	018-051	1,740.96
WHITE PINES PROPERTY LLC	FRANK PURCELL	48 VIRGINIA STREET	024-052	8,828.80
WHITE ROBERT L & PHYLLIS	WHITE FAMILY TRUST	160 WESTERN AVENUE #5C	014-020-005C	3,083.88
WHITEHEAD LAKESIDE PROPERTIES LLC		LAKESIDE DRIVE	025-008	431.52
WHITEHEAD LAKESIDE PROPERTIES LLC		322 LAKESIDE DRIVE	025-010	4,883.12
WHITEHEAD PAUL JR & SANDRA		76 GRANDVIEW AVENUE	002-001	9,149.96
WHITING EMILY	NEIL GOODMAN	14 HODGDON COVE ROAD	013-015	9,409.12
*WHITING JAMES H & VELMA		179 CREST AVENUE	006-A-002	1,192.88
WHITMAN NEIL G & MELINDA F		95 BAY STREET	020-200	1,300.76
WHITNEY-GENTRY BARBARA E		30 VILLAGE COURT #36	019-042-A-036	4,078.36
WHITSON HAROLD D & REBECCA G		92 ATLANTIC AVENUE	016-016	3,405.04
WHITT DAVID M	MELISSA HOLMES	251 OCEAN POINT ROAD	031-032	1,133.36
WHITTEN AMY	WHITTEN FAMILY COTTAGE TRST	39 MASSACHUSETTS ROAD	004-036	6,911.76
WHITTIER JEANNE	JEANNE WHITTIER REVOC TRUST	23 VILLAGE COURT #8	019-042-A-08	3,602.20
WICK CHARLES D & STANLEY M		BLOW HORN ROAD	007-003	441.44
WIDUP CECELIA M	SHERRON M WILLIAMSON	39 BIRCH ROAD	007-007-A	2,610.20
WILCOX SARAH LOGAN		15 MOFFAT LANE	025-017-002	2,182.40
WILDEREDGE LLC		15 VILLAGE COURT #5	019-042-A-05	3,459.60
WILEY PAMELA LMT		18 WEST STREET		6.20
WILGREN MARK T	CHRISTOPHR SAQUET	NAHANADA ROAD	011-025-B	85.56
WILGREN MARK T	CHRISTOPHR SAQUET	26 NAHANADA ROAD	011-024-B	972.16
WILKINSON DENNIS P & KATHERINE A		94 MCKOWN POINT ROAD	004-055-A	2,900.36
WILLARD BRUCE A L		31 LINEKIN ROAD	001-004	14,473.28
WILLIAMS CHARLES T HEIRS	SHELDON TRASK	45 WESTERN AVENUE	018-034	2,098.08
WILLIAMS CHARLES T HEIRS	SHELDON TRASK	OFF WESTERN AVENUE	018-034-A	130.20
WILLIAMS DANIEL R & TERESA A		101 EASTERN AVENUE	023-003-001	1,953.00
*WILSON BARBARA J		234 ATLANTIC AVENUE	006-028	1,955.48
WILSON DAVID H & ELLEN M		116 APPALACHEE ROAD	021-055	1,742.20
WILSON MICHELLE J	JOAN BROWN	ATLANTIC AVENUE	010-008-D	399.28
WILSON THOMAS W		11 WARREN LANE	026-033-001	1,445.84
WINCHENBACH SARAH J WINSLOW MYRA L	C/O DARREN WINSLOW	135 LAKEVIEW ROAD 75 REED ROAD	026-021-C 026-021-G	1,122.20 995.72
WINSLOW SCOTT		27 SIMMONS DRIVE #11	022-039-011	352.16

Owner	Second Owner	Location	Map Lot	Original
WINTER DOUGLAS R & BARBARA A		16 SHERMAN STREET	019-115	1,542.56
WIRTANEN AMY LEIGH		43 MCFARLAND POINT DR #8	015-043-008	3,871.28
WISSLER TIMOTHY L & ANNE L		34 WALL POINT ROAD	017-009	1,984.00
WISSLER TIMOTHY L & ANNE L		15 HARRIS POINT ROAD	017-008	5,501.88
WISSMAN JANE	JOHN J SCHLINDER	185 LOBSTER COVE ROAD	021-018	2,420.48
WITHAM WESTON I & DIANE M		34 HUTCHINSON DRIVE	029-040-3	1,530.16
WITT BRUCE A & BANI R		279 LAKESIDE DRIVE	025-006	314.96
WITT LUCINDA M	LUCINDA MORSE WITT TRUST	165 SAMOSET ROAD	025-028	3,087.60
WITT LUCINDA M	LUCINDA MORSE WITT TRUST	168 SAMOSET ROAD	025-029	4,207.32
WITT THOMAS B & SUSAN	WITT FAMILY LIVING TRUST	35 POWDER HILL FARMS RD	025-014-B-06	5,609.76
WITT THOMAS B & SUSAN	WITT FAMILY LIVING TRUST	7 WEST STREET	019-098	2,457.68
WITTEN JOHN M & JANE T		133 MCKOWN POINT ROAD	004-059	8,781.68
WOJTASIK JOSEPH T & RUTH		187 LOBSTER COVE ROAD	021-017	2,546.96
WOLCOTT LINDA L	FRANK WOLCOTT REV LIV TRST	33 MCFARLAND POINT DR #3	015-043-003	2,763.96
WOLF WENDY J & MARY B NEAL	WOLF & NEAL LIVING TRUSTS	69 MCKOWN POINT ROAD	008-004	6,797.68
WOLFRAM FAMILY TRUST	CHARLES W & NANCY WOLFRAM	108 BAYVILLE ROAD	024-030	3,696.44
WOLFSON JOSEPH S SR & NANCY		59 OCEAN POINT ROAD #23	022-039-023	283.96
WOOD RICHARD A		LINEKIN ROAD 1/2 INT	001-008-00N1	85.56
WOOD RICHARD A & BRENDA A		21 LINEKIN ROAD	001-007	4,873.20
WOOD WILLIAM J & MARJORIE B		8 GLENSIDE ROAD	024-042	3,226.48
WOOD WILLIAM; M BRITTINGHAM	D GILCHRIST; D STAFFORD	7 BRIGGS ROAD	024-040	729.12
WOODIN THOMAS K	EILEEN E KING	137 MCKOWN POINT ROAD	009-033	9,916.28
WOOLEY JUDITH F & BRIAN ET ALS		OFF CREST AVENUE	010-062	88.04
WOOLEY JUDITH F & JEAN	JEAN F BALLO	56 SUNSET ROAD	010-063	977.12
WOOLEY JUDITH F & JEAN	JEAN F BALLO	SUNSET ROAD	006-019	528.24
WOOLSON JONATHAN & SUSAN R C	MONTGOMERY A WOOLSON	ISLE OF SPRINGS	027-001-049	1,143.28
*WOOSTER LORI & ANTHONY	WOOSTER	5 SIMMONS DRIVE	022-039-017	89.28
WORTH RICHARD		15 SOPHIA WAY	021-075-007	3,364.12
#WRIGHT CONSTANCE EXECUTRIX	TREE GROWTH	MCKOWN POINT ROAD	008-010	22.32
WRIGHT CONSTANCE R		35 MCKOWN STREET	015-091	1,551.24
WRIGHT CONSTANCE R		206 WESTERN AVENUE	013-004	2,142.72
WRIGHT CONSTANCE R		6 MCKOWN POINT ROAD	013-003	12,987.76
#WRIGHT CONSTANCE R	TREE GROWTH	WESTERN AVENUE	013-008	37.20
#WRIGHT CONSTANCE R	TREE GROWTH	LAKESIDE DRIVE	013-020	73.16
WRIGHT CONSTANCE R		LAKESIDE DRIVE	013-022	131.44
WRIGHT CONSTANCE R		WEST HARBOR POND ISLAND	025-011	84.32
WRIGHT-WILSON CATHY J		27 LOBSTER COVE ROAD	016-008	1,367.72

Owner	Second Owner	Location	Map Lot	Original
YALE THOMAS L & DEBORAH P	THOMAS YALE LIVING TRUST	270 WESTERN AVENUE	008-003-001	15,242.08
YARDLEY JAMES C		30 GRANDVIEW AVENUE	002-010	9,855.52
YARDLEY NANCY QUAL PERS RES TRST		1 GRANDVIEW AVENUE	002-015	21,853.76
YARDLEY WILLIAM T		64 ROADS END	005-034	6,464.12
YARDLEY WILLIAM T		63 ROADS END	005-035	12,546.32
YARMOSH LINDA		316 TOWNSEND AVENUE	030-059	1,397.48
YASIN SARAH		6 HARBOR HEIGHTS ROAD	016-089	833.28
YENTSCH CARLTON R		176 SAMOSET ROAD	028-001	4,693.40
YENTSCH CARLTON ROSS		233 LAKESIDE DRIVE	029-049	1,874.88
YENTSCH COLIN & SARA		181 SAMOSET ROAD	028-015	3,005.76
YENTSCH COLIN & SARA		SAMOSET ROAD	028-001-00N	389.36
#YENTSCH COLIN C & CARLTON R	TREE GROWTH	OFF SAMOSET ROAD	028-012	65.72
#YENTSCH TIMOTHY, COLIN & CARLTON	TREE GROWTH	SAMOSET ROAD	028-015-A	40.92
YONGE VANDA LEE	VANDA LEE YONGE REVOC TRUST 141 ATLANTIC AVENUE	141 ATLANTIC AVENUE	010-030	7,653.28
YOUNG BRUCE & KAREN		CROOKED PINE ROAD	011-060	1,365.24
YOUNG BRUCE & KAREN		NAHANADA ROAD	011-061	122.76
YOUNG DONALD E & SANDRA J		19 W. HARBOR POND CONDO	014-039-019B	3,386.44
YOUNG JAMES FRANCIS		198 ATLANTIC AVENUE	006-021-003	2,253.08
*YOUNG JANE G		WEST HARBOR POND CONDOS	014-039-002	1,339.20
*YOUNTS DAVID D & CAROL D		92 LOBSTER COVE ROAD	016-101	2,513.48
YOUNTS DAVID D & CAROL D		LOBSTER COVE ROAD	016-139	260.40
ZAMORE WIGTON F	BARBARA Z KASABIAN	7 MASSACHUSETTS ROAD	004-049	7,056.84
ZELAZO PHILIP R & PHILIP D		31 UNION STREET	020-068	6,149.16
ZHUTOV NIKOLAY & VALERIYA		179 ATLANTIC AVENUE	010-008-C	1,119.72
ZOLPER JOHN CAREY SR & ELIZABETH B		94 APPALACHEE ROAD	021-049	2,213.40

TREE GROWTH
* VETERANS EXEMPTION

Annual Town Meeting Minutes June 19 & 20, 2020

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on June 19th 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:
 - 2 Selectmen and Overseers of the Poor

Denise C. Griffin 230 Tricia L. Warren 234

- 1 Trustee of the Boothbay-Boothbay Harbor CSD Richard Hallinan 34

- 1 School Committee Member of the Boothbay-Boothbay Harbor CSD Ruth E. Macy 193

- 1 Trustee of the Boothbay Region Water District David C. Tibbetts 294

- 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District Ralph M. Welch 291

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

On June 20, 2020 Moderator, Nicholas Upham, swore Deputy Moderator, Melissa Holmes in to run the Annual Town Meeting at 8:45 a.m.

The meeting was opened at 9:02 a.m. by Deputy Moderator, Melissa Holmes.

Reverend Peter Ilgenfritz gave the Invocation.

- Article 3 Voted to accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2021 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 8, 2020. Interest for the overdue amount begins September 9, 2020 at a rate of 9%. The second installment is due March 8, 2021. Interest for the overdue amount begins March 9, 2021 at a rate of 9%.
- Article 6 Voted to set the interest rate at nine percent (9%) 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. Voted to authorize the municipal officers to carry forward any unexpended account balance, they deem Article 11 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 \$1,189,335 to reduce the property tax commitment. Article 16 Voted to raise and appropriate \$3,039,606 for the remaining Town of Boothbay Harbor Municipal accounts. \$243,058 for the CAPITAL account for the DEBT SERVICE account \$77,400 \$177,161 for the ADMINISTRATION account \$31,296 for the ASSESSING account \$106,000 for the CONTRACT SERVICES account \$2,800 for the SUPPLEMENTAL account \$97,048 for the FINANCE account \$94,180 for the INSURANCE account \$14,115 for the MEETINGS & ELECTIONS account \$81,957 for the MUNICIPAL BUILDINGS & VEHICLES account \$13,322 for the SELECTMEN account \$91,652 for the TOWN CLERK account \$146,869 for the TOWN MANAGER account \$234,770 for the PAVING & CONSTRUCTION account \$382,862 for the PUBLIC WORKS account \$27,045 for the PUBLIC RESTROOMS account \$116,213 for the WINTER OPERATIONS account \$7,208 for the ANIMAL CONTROL account \$7,797 for the EMERGENCY MANAGEMENT account \$86,976 for the CODE ENFORCEMENT account

for the FIRE DEPARTMENT account

for the PUMP OUT account

for the POLICE account

for the PARKING account

for the WELFARE account

for the HARBOR MANAGEMENT account

\$82,063

\$36,354

\$829,086

\$39,904

\$5,000

\$7,470

for the CTDEET LIGHTING AND LIGHTS account

Article 17 Voted to raise and appropriate \$1,314,570 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, REVALUATION and FIREWORKS accounts.

\$52,755	for the STREET LIGHTING AND LIGHTS account
\$610,626	for the HYDRANT SERVICE account
\$490,269	for the BOOTHBAY REGION REFUSE DISPOSAL
	DISTRICT account
\$95,942	for the BAYVILLE/ISLE OF SPRINGS account
\$50,000	for the REVALUATION account
\$15,000	for the FIREWORKS account

Article 18 Voted to raise and appropriate \$476,042 for the SUPPORT ORGANIZATIONS accounts.

\$16,000	for the BB/BBH CEMETERY DISTRICT account
\$1,000	for the BOOTHBAY REGION ALUMNI COMMUNITY BAND
	account
\$5,000	for the BOOTHBAY REGION COMMUNITY RESOURCE
	COUNCIL account
\$4,000	for the BOOTHBAY REGION HEALTH & WELLNESS
	FOUNDATION (Community Center) account
\$33,831	for the COMMUNITY CABLE CHANNEL account
\$3,500	for the HARBOR LIGHTS FESTIVAL account
\$2,000	for the HISTORICAL SOCIETY account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$55,500	for the MEMORIAL LIBRARY account
\$1,155	for the NEW HOPE FOR WOMEN account
\$1,000	for the SENIOR CITIZENS account
\$1,200	for the SUMMER BAND CONCERTS account
\$25,818	for the DISTRICT NURSE account
\$325,538	for the AMBULANCE SERVICE account

Article 19 Voted to amend the current Land Use Code as follows:

Section 170-106, General requirements and standards, Subsection A(3)(f), is amended to read: "Where the proposed subdivision is located on a lake, pond, river, saltwater body or stream, a portion of the waterfront area shall be included in land reserved under Subsection A(3)(a) above. The dimension along the waterfront shall be a minimum of 200 feet, plus 10 additional feet for each unit/lot, or the entire extent of the waterfront, whichever is less. The dimension perpendicular to the waterfront shall be no less than 100 feet."

(The intent is to clarify that the 200 feet of waterfront land that is required to be reserved as open space in certain subdivisions is measured along the waterfront.)

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

Section 170-53, Retail/wholesale sales or services, is amended to read: "No retail/wholesale sales or services of food, beverages or other items intended for immediate human consumption shall be offered or solicited except on privately owned property use or operation of a drive-up or take-out window shall occur without a permit from the Planning Board, which permit shall be for the term of one year and may be renewed on an annual basis by the Code Enforcement Officer.

Upon the application for such permit or renewal, the applicant shall submit an acceptable litter control plan, evidence that the applicant has the financial resources and technical ability to carry out the litter control plan, and evidence that the drive-up, walk-up, or take-out window will not interfere with the public's use of any public way, all of which shall be satisfactory as determined by the Planning Board. The Planning Board shall take into account any complaints, citations, notices of violation, and orders to stop issued to or about the applicant or any previous operator of the same site, as reported by the Code Enforcement Officer. The Planning Board may condition any such permit upon compliance with the litter control plan and/or the lack of interference with the public's use of any public way.

No use or operation that is not functionally water dependent shall occur from any structure over the water.

The Code Enforcement Officer may grant temporary permits under this section for civic, statewide, or regional events of nonprofit organizations."

Section 170-27(E), Schedule of Uses, is amended by adding a new line and a new footnote, as follows:

"GR	SR	DB	WW	LC/M	GB	RP
		P19			P19	

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."

(The intent is make provision for the regulation of mobile food vendors.)

Article 21 Voted to amend the current Town Code as follows:

Section 2-4, Town finances, Subsection D, is amended to read: purchases of and contracts for supplies, contractual services and improvements estimated to cost in excess of \$10,000 (but excluding normal professional services) shall be purchased by formal written sealed bid from the lowest qualified bidder after due notice inviting proposals. All bid awards must be approved by the Board of Selectmen." (The intent is to increase the minimum amount requiring purchase by sealed bids.)

Article 22 Voted to amend Chapter 133, Port Regulations, of the current Town Code as follows:

In Section 133-1, Definitions, the definition of "Mooring" is amended to read: "Any appliance used by a watercraft or float for anchoring purposes and not carried aboard such watercraft or float.

In Section 133-1, Definitions, a new definition of "Float" is enacted to read: "A floating platform affixed to a mooring or otherwise held in position for use by swimmers or other recreational users, by boats, or for the storage of equipment, gear, or supplies."

Section 133-8, Prohibited acts, Subsection M (3) is amended to read: "All floats, wharves, piers, and docks will be maintained in a good and serviceable condition at all times. All floats, wharves, piers, and docks shall be used and operated only in compliance with all safety guidelines and rules established by the Board of Selectmen or otherwise set forth in this Chapter.

A new Section 133-11, "Safety guidelines and rules," is enacted to read: "The Board of Selectmen shall establish and revise guidelines and rules for the safe use and operation of floats, wharves, piers, and docks, including, but not limited to, the use of slides, swings, diving boards, trampolines, and other recreational equipment."

(The intent is to authorize safety rules for floats, wharves, piers, and docks.)

- Article 23 Voted to amend the current Town Code by enacting a new Chapter 77 as follows: "Chapter 77 Blasting"
 - 77-1 Blasting Notification
 - A. No blasting shall be done without first obtaining a permit to blast from the Code Enforcement Officer pursuant to this section.
 - B. The application for a permit to blast shall include:
 - (1) A completed application for a permit to blast, using the form provided by the Code Enforcement Officer.
 - (2) A site plan showing where the blasting will take place.
 - (3) A signage plan sufficient to warn all vehicles, pedestrians, residents, and others within 500 feet of the proposed blasting site that blasting will be occurring. The signs must be placed at least three days prior to blasting and include the approximate dates and times the blasting will occur.
 - (4) A statement of the purposes and extent of the blasting, further indicating the approximate dates and times the blasting will occur.
 - (5) Identification by name, address, and a contact telephone number of the entity that will actually perform the blasting operation.
 - (6) Proof that the applicant or the blasting contractor is properly licensed by the State of Maine and in compliance with Title 25 M.R.S., Chapter 318, Subchapter 1: Explosives, and the State Fire Marshall Rules, Chapter 31, and any other applicable State statutes and regulations.
 - (7) Proof of Insurance. The applicant and/or blasting contractor shall present proof of liability insurance in a minimum amount of \$1,000,000 combined single limit per occurrence.
 - (8) Evidence that notice of the proposed blasting operation has been sent, at least seven (7) days prior to the proposed blasting date, by certified mail to all landowners within three hundred (300) feet of the subject property. Said notice shall indicate the location of the proposed blasting; approximate date and times that blasting will occur; and name, address, and telephone number of the entity that will actually perform the blasting operation.
 - C. A blasting permit fee will be established in accordance with Chapter 2, Section 2.7(B) of this Ordinance.
 - D. The Code Enforcement Officer shall act upon the application for a permit to blast within ten (10) days after the receipt of a completed application form, fee, and all supporting evidence as set forth above.
 - E. If granted a permit, the applicant must adhere to all of the plans and requirements stated in the application for the permit. If not, the applicant will be in violation of this ordinance, and the Code Enforcement Officer may require all blasting related work to immediately cease.
 - F. Definition of Blast/Blasting Any activity entailing the use of explosives for the purpose of producing an explosion to demolish structures or portions of structures or to fragment rock or similar materials."

(The intent is to provide notice of blasting activities.)

The meeting was adjourned at 9:34 a.m.		
	A True Copy Attest: _	
		Michelle Farnham/Town Clerk

Special Town Meeting Minutes November 5, 2020

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on November 5th 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.

The following articles were voted on by secret ballot:

Article 2 Voted to amend Chapter 170, §170-101.12, <u>Definitions</u> "Height of a Structure" to include the following underlined text, addressing a previously omitted reference point to measure building height;

Height of a Structure - The height of a structure shall be measured from the mean original grade or the mean finish grade, whichever is lower in height, to the highest point of the structure, excluding chimneys, steeples, antennas and similar appurtenances that have no floor area. As used herein, the mean original grade is the average elevation of the ground at the downhill side of the structure where it is to be constructed before any grading or other alteration. The mean finish grade shall be the average of the finish ground at the downhill side of the structure after the construction and grading is complete.

Yes 306 No 244

Article 3 Voted to amend Chapter 170, Attachment 7, Table 1, Land Uses in the Shoreland Zone, in the Working Waterfront District, so that under;

#18, "Conversions of seasonal residences to year-round residences," is changed from "LPI/CEO" to "No." This change is in keeping with the prohibition on residential uses in the Working Water front District approved by the Town at May 4, 2019, Town Meeting.

#21-D, "Other Essential Services," is changed from "CEO" to "PB." This change would require the review and approval of "other essential services" to be done by the Planning Board rather than the Code Enforcement Officer

Yes 301 No 243

The meeting was adjourned at 8:00 p.m.

A True Copy Attest:

Michelle Farnham/Town Clerk

Boothbay Harbor 2021 Town Warrant

Town of Boothbay Harbor Town Warrant

To Robert Hasch, Constable of the Town of Boothbay Harbor, in the County of Lincoln, State of Maine,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Boothbay Harbor in said county and state, qualified by law to vote in town affairs, to meet at the Boothbay Harbor Municipal Fire Station in said Town on Friday, the 7th day of May, 2021, 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 8th day of May, 2021 at 9:00 AM in the Boothbay Region Elementary School Gymnasium.

- Article 1 To choose a moderator to preside at said meeting.
- Article 2 To choose by secret ballot, the following public official for a one-year term.
 - -1 Selectmen and Overseers of the Poor
- Article 3 To choose by secret ballot, the following public officials for a three-year term:
 - 1 Selectmen and Overseers of the Poor
 - 1 School Committee Member of the Boothbay-Boothbay Harbor CSD
 - 1 Trustee of the Boothbay-Boothbay Harbor CSD
 - 1 Trustee of the Boothbay Region Water District
 - 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District
- Article 4 To see if the town shall accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2022 and that said pond shall remain closed for conservation.
- Article 5 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 8, 2021. Interest for the overdue amount begins September 9, 2021 at a rate of 6%. The second installment is due March 8, 2022. Interest for the overdue amount begins March 9, 2022 at a rate of 6%.

Article 7 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: 6%

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. To see if the town will vote to authorize the municipal officers to make final Article 10 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 \$1,184,786 to reduce the property tax commitment. (Selectmen and Budget Committee recommend \$1,184,786) Article 17 To see if the town will vote to raise and appropriate \$3,063,255 for the remaining Town of Boothbay Harbor Municipal accounts. (Selectmen and Budget Committee recommend \$3,063,255)

\$182,350	for the CAPITAL account
	for the DEBT SERVICE account
\$106,222	
\$198,434	for the ADMINISTRATION account
\$35,172	for the ASSESSING account
\$109,500	for the CONTRACT SERVICES account
\$3,800	for the SUPPLEMENTAL account
\$95,039	for the FINANCE account
\$96,000	for the INSURANCE account
\$13,356	for the MEETINGS & ELECTIONS account
\$88,874	for the MUNICIPAL BUILDINGS & VEHICLES account
\$13,322	for the SELECTMEN account
\$91,884	for the TOWN CLERK account
\$143,635	for the TOWN MANAGER account
\$195,431	for the PAVING & CONSTRUCTION account
\$431,888	for the PUBLIC WORKS account
\$26,014	for the PUBLIC RESTROOMS account
\$108,247	for the WINTER OPERATIONS account
\$7,208	for the ANIMAL CONTROL account
\$7,683	for the EMERGENCY MANAGEMENT account
\$91,690	for the CODE ENFORCEMENT account
\$89,052	for the FIRE DEPARTMENT account
\$38,833	for the HARBOR MANAGEMENT account
\$10,453	for the PUMP OUT account
\$845,129	for the POLICE account
\$29,039	for the PARKING account
\$5,000	for the WELFARE account
*	

Article 18 To see if the town will vote to raise and appropriate \$1,311,703 for STREET LIGHTING, HYDRANT SERVICE, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT, BAYVILLE/ISLE OF SPRINGS, and FIREWORKS accounts.

(Selectmen and Budget Committee recommend \$1,311,703)

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

Article 19 To see if the town will vote to raise and appropriate \$516,333 for the SUPPORT ORGANIZATIONS accounts.

(Selectmen and Budget Committee recommend \$516,333)

for the BB/BBH CEMETERY DISTRICT account
for the BOOTHBAY REGION COMMUNITY RESOURCE
COUNCIL account
for the BOOTHBAY REGION HEALTH & WELLNESS
FOUNDATION (Community Center) account
for the COMMUNITY CABLE CHANNEL account
for the HARBOR LIGHTS FESTIVAL account
for the HISTORICAL SOCIETY account
for the MEMORIAL DAY/AMERICAN LEGION account
for the MEMORIAL LIBRARY account
for the NEW HOPE FOR WOMEN account
for the SUMMER BAND CONCERTS account
for the BOOTHBAY REGION DISTRICT NURSE
ASSOCIATION account
for the BOOTHBAY REGION HEALTH CARE, INC. account
for the AMBULANCE SERVICE account

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

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

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

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

- Article 22 To see if the town will vote to amend the Chapter 162, Victualers, of the Code as follows:
 - 1. Section 162-3 Exceptions, subsection B, is amended to read as follows:
 - B. The Town Manager shall have the authority to decide if an establishment is exempt or not prior to application.
 - 2. Section 162-4 Applications, subsections A, B, C, and D, are amended to read as follows:

- A. Renewals. The Board of Selectmen shall, on the second Monday of May, annually, review all renewal applications for the purpose of determining the status of the applicant's previous conformance with this chapter and at such time make a decision as to approve the renewal request; table the renewal request, setting a date for the applicant to come before the Board to answer questions affecting the consideration of the renewal request; or for reason(s) noted, disapprove the request. Notice of such Board of Selectmen meeting shall be given in the manner required by 30-A M.R.S.A. § 3812. Applicants for renewal shall submit a completed application with fees no later than 21 days prior to the first meeting of the Board of Selectmen in May, annually. Failure to meet the annual renewal deadline shall necessitate a new application.
- B. New applications. New applicants may apply at any time during the year. The Board of Selectmen shall hold a public hearing within 21 days of the receipt of any application deemed to be complete by the Town Clerk.
- C. Application form. All applicants, whether renewal or new licenses, shall apply on a form as approved by the Board of Selectmen.
- D. Advertisement. All victualer license applications shall be advertised by posting notices in two or more public places and advertising in a local newspaper, in print and online, at least seven days prior to said meeting.
- 3. Section 162-5 License fees; issuance, is amended to read as follows: The annual fee for a new license or renewal of a license shall be as specified in the Town Fee Schedule. The fee shall be paid to the Town Treasurer of Boothbay Harbor upon application. A decision to grant, table or revoke a license shall be made by a majority of the Board of Selectmen present. The decision to grant or revoke shall be signed by those members of the Board of Selectmen present. The action taken by the Board of Selectmen shall be effective immediately. The Town Clerk shall issue the license itself within 48 hours of receiving the application form signed by the Board of Selectmen. If denied or revoked, the Board of Selectmen shall sign an order specifying the reasons thereof, and said order shall be delivered to the applicant within 48 hours by a Constable of the Town of Boothbay Harbor. An establishment shall at all times display its current victualers license in a place within the establishment where it can readily be viewed by any member of the public.
- 4. Section 162-7 Certification of compliance required; inspections; other sanitary requirements, subsections A, B, C, D, F, G, and H, are amended to read as follows:
- A. Compliance certification. An establishment requesting a victualers license or renewal of the same shall certify to the Board of Selectmen and prove to the Board's satisfaction that it is not in violation of any municipal ordinance, including Zoning, or state or federal laws, statute, or regulation. The applicant shall also certify that all water charges by the water system, sewer fees by the Sewer District and taxes assessed by the Town of Boothbay Harbor on the establishment or equipment and fixtures contained therein are fully paid as of the date of application. The Board of Selectmen shall may deny any application which fails to meet these requirements.
- B. Initial inspection. An establishment requesting a license for the first time shall be

inspected by the Code Enforcement Officer prior to any action being taken on the license application.

- C. Application form. An establishment shall apply for a victualers license or renewal on a form designed for that purpose by the Town of Boothbay Harbor. Failure of an applicant to fill out the form completely or any misstatements on said form may result in the denial of the license.
- D. Health. An establishment licensed as a victualer and providing for on-premises food consumption shall provide with its renewal application a copy of its current licenses issued by all applicable State agencies. A new application shall be granted by the Board of Selectmen only under the condition that the victualer license becomes effective after the State has had an on-site inspection and has issued all applicable licenses.
- F. Sewage. All classes of establishments, A through H, inclusive, shall either be connected to the public sewer in Boothbay Harbor or have an approved septic disposal system which is constructed and operated in conformance with applicable state and local laws, ordinances and regulations. Mobile food vendors must submit a waste water disposal plan.
- G. Garbage. All classes of establishments, A through H inclusive, shall have a sufficient number of containers with tight fitting covers for the storage and disposal of garbage generated. The covered containers shall be stored either in a separate room or, if stored outside, shall be stored on a concrete or macadam base or on a surface which is readily washable and shall have an enclosure around them at least three feet in height and secured against entrance by animals.
- H. Vents. An establishment which cooks food on the premises shall have a vent from the cooking area to the outdoors whenever reasonably possible. The location of said vent shall be such that it does not present an unreasonable nuisance to any abutting property or to the public via fumes, grease, smell, heat, steam, condensation, smoke or noise.

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

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 22nd day of March, 2021.

Docusigned by.	Docusigned by.
Michael J Tomko	Ine I. Wa
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DocuSigned by:	DocuSigned by:
Denise Griffin	Wendy Wolf
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