



Annual Report of the Town of

DAYTON, MAINE

2014



Voting Day ~ June 10th, 2014 8am—8pm

Town Meeting ~ June 12th, 2014
7:00 pm Dayton Municipal Building

Town of Dayton
33 Clarks Mills Road
Dayton, ME 04005
(207) 499-7526

www.dayton-me.gov

TOWN OF DAYTON ORGANIZATIONAL CHART

<p><u>Elected Position</u></p> <p>SAU Dayton School Board (3) Reports to Selectmen</p>	<p><u>Elected Position</u></p> <p>Selectmen (3) Selectmen Appoint & Provide Oversight</p>	<p><u>Elected Position</u></p> <p>Road Commissioner (1) Reports to Selectmen</p>
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Paid Appointed Positions Report to Selectmen	Non-Paid Appointed Positions Report to Selectmen
Code Enforcement	Fire Commission
Selectmen Clerk	Parks & Recreation Committee
Treasurer	Budget Committee
Tax Assessor	EMA Director
Tax Collector	Health Officer
Town Clerk/Registrar of Voters	Saco River Corridor Commission
Planning Board	
Zoning Board of Appeals	
Animal Control Officer	
Twelve Town Representative	
General Assistance Administrator	
Fire Chief	

Front cover photo courtesy of Angela Cushman

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Dear Friends & Neighbors,

Reflecting on the past year, and looking toward the upcoming year, it is a continuous challenge maintaining the identity of a small town, and still keeping within the spending limits of what the citizens of Dayton can endure. One approach was for a small group of individuals to meet with local property owners, and in conjunction with Southern Maine Planning and Development Commission, to try and plan for future commercial development, while maintaining the rural character of the Town. This is an ongoing process with no easy answers. Growth in the housing industry has slowed to a crawl; while growth in the commercial industry has not started yet.

This year we will begin accepting credit cards at the office. Although this will be convenient, there will be a fee attached for the user. We will keep you updated on this new arrival. As in the past we will be accepting pre-payment on taxes. Please contact the office if you have any questions on either of these items.

We continue to work on our road maintenance program. Last year we put the final coat of pavement on Bittersweet Run, and ground and put a base coat of asphalt on the River Road. This year our road projects will include a final coat of pavement on the River Road and tree trimming & shouldering on Hollis Road. This past year MaineDOT informed us that they are considering a transportation project and are in the preliminary stages of gathering project information for improvements to the intersection of Route 5, Route 35 and Hight Road. The construction schedule for this project will be finalized in the future once alternatives are analyzed and funding is available.

The solid waste contract with Pine Tree Waste has been extended for a one year term with the addition of a curbside recycling program. For this program to work we need your help. Every ton of trash we can take out of the waste stream and recycle saves on your tax dollars. Plus it is good for the environment.

The Parks & Recreation Committee has been working diligently toward the purchase of new playground equipment, holding fundraisers and actively seeking donations toward their goal. They have also started new programs this year as well as continuing with the basketball and soccer programs.

The hard work and dedication of the group of businesses and individuals that have been working tirelessly on the new Municipal fields behind the Municipal Building have finally reached a point that the fields will be ready for use this fall. A huge "THANK YOU" to all of them. Without volunteers and donations this project would not have been possible.

And lastly one of the biggest changes of the year was the withdrawal from RSU23. The Town of Dayton has teamed up with the City of Biddeford for administration duties. We are excited about this new partnership and look forward to the upcoming school year.

We would like to take this opportunity to thank our office staff as well as all other committees for the reliable and dedicated work they have accomplished throughout the past year. It is with pleasure that we extend a warm and sincere thank you.

Board of Selectmen

Ted Poirier, Chair

Scott Littlefield

Gerry Taylor

TOWN OFFICIALS & COMMITTEE MEMBERS

Board of Selectmen

Ted Poirier, Chair.....2014
 Scott Littlefield2016
 Gerry Taylor.....2015

Planning Board

Rand Clark, Chair.....2016
 John Boissoneault.....2015
 Dan Plourde.....2015
 Richard Hall.....2015
 PB Secretary.....Valerie Cole

Officials

Selectmen’s ClerkAngela Cushman
 Town Clerk.. Jessica Brackett
 Treasurer.....Angela Cushman
 Tax Collector.....Yvonne Shaw
 Assessor Michelle Boisjoly
 Code Enforcement Officer.....Jim Roberts
 EMA Director.....PJ Tangney
 Local Health OfficerRose Marie Hill
 Plumbing InspectorJim Roberts
 Registrar of Voters Jessica Brackett
 Animal Control OfficerKristin Russell
 Building InspectorJim Roberts
 GMFD Fire ChiefRoger Hooper
 Twelve Town Rep.....Millie Tuttle
 ConstableJim Roberts
 General AssistanceAngela Cushman

Zoning Board of Appeals

William Harris.....2016
 Kenneth Booker.....2015
 Amos Gay.....2016
 Bruce Monroe.....2015
 Benjamin Harris.....2014
 William Saltzer.....2016

Recreation Committee

Ryan Sommer, Chair.....2015
 Arelle Harris.....2015
 Joceyln Lydon.....2016
 Jennie Metcalf.....2016
 Jim Morin.....2014

Road Commissioner—3 year

Mike Souliere2016

Saco River Corridor Commission

Sharon Martel.....2016
 Thomas McKenney, Alternate.....2015

SAU Dayton School Board

Denis Elie, Chair.....2016
 Shelley Sommer.....2017
 Millie Tuttle...2015

Budget Committee

Daniel Gay, Chair.....2016
 Jim Roberts.....2014
 G.Elwood Brown.....2015
 Nancy Harriman.....2016
 Paul Reynolds.....2017

Fire Commission

Ray Demers2014
 Jim Roberts2016
 Amos Gay.....2015

Twelve Town Representative—3 year

Millie Tuttle...2014

DAYTON TOWN OFFICE

33 Clarks Mills Rd
Dayton, ME 04005



Phone: 207-499-7526
Fax: 207-499-2946

*Subscribe to news and announcements by
accessing the town website.*

www.dayton-me.gov

Hours of Town Office & Contact Information

Selectmen	Every Other Monday at 6 pm Email: selectdayton@roadrunner.com
Assessor	Monday 12pm—6 pm Wednesday 8am—3pm Thursday 12pm—6pm Email: assessordayton@roadrunner.com
Town Clerk & Tax Collector	Monday 12pm—6pm Wednesday 8am—3pm Thursday 12pm—7pm Email: clerkdayton@roadrunner.com Email: taxdayton@roadrunner.com
Code Enforcement	Monday 12pm—6pm Wednesday 8am—3pm Thursday By appointment Email: ceodayton@roadrunner.com
Treasurer & Selectmen's Clerk	Monday, 12pm—6pm Wednesday 8am—3pm Thursday 12pm—4pm Email: treasurerdayton@roadrunner.com
Planning Board	The 1st & 3rd Tuesday of each month at 7 pm
Animal Control Officer	Kristen Russell Telephone #: 807-9071 Email: dayton_aco@yahoo.com

LOCAL & OTHER INFORMATION

Hollis Center Library

14 Little Falls Road, Hollis, ME 04042

Tele: 207-929-3911

E-mail: hclib@hollis.center.lib.us

Monday 9:30 am— 7:30pm
Tuesday 3:00 pm—7:30 pm
Thursday 3:00 pm—7:30 pm
Saturday 12:00 pm—3:00 pm
Preschool Story time Mon at 10:00 am

Community Library

10 John Street, Lyman, ME 04002

Tele: 207-499-7114

E-mail: communitylib@roadrunner.com

Tuesday 12:00 pm—8:00 pm
Wednesday 12:00 am—8:00 pm
Thursday 9:00 am—5:00 pm
Friday 9:00 am—5:00 pm
Saturday 10:0 am—1:00 pm
Children's Story Hour Thur at 2:00 pm

Alfred Shelter Food Pantry

147 Shaker Hill Rd., Alfred ME 04002

Tele: 207-324-8811 / Mon—Fri, 1-4 pm

Stone Soup Pantry

316 Main St., Biddeford ME 04005

Tele: 207-283-0055

Mon & Wed 10:00-11:30 am

Emergency / Resource Numbers

Fire/Rescue & Police.....911

Goodwin's Mills Fire Department

Non-emergency:207-499-2362

Maine State Police.....1-800-482-0730

Health & Social Services211

SAU Dayton School Unit

Superintendent's Office.....207-282-8280

Dayton Consolidated..... 207-499-2283

Saco Middle School.....207-282-4181

Thornton Academy.....207-282-3361

Website.....www.daytonschooldept.org

State & Federal Government

State Senator

Linda Valentino

Local Telephone.....207-205-0077

Local Office...199 Main St. Saco, ME

Email: senatorvalention@gmail.com

State House Phone & Address...207-287-1515

3 State House Station, Augusta, ME 04333-003

State Representative

Wayne R. Parry

Home Address & Telephone.....207-286-9145

851 Alfred Road, Arundel, ME 04046

E-mail: RepWayne.Parry@legislature.maine.gov

Capital Phone & Address.....207-287-1400

2 State House Station, Augusta, ME04333-0002

U.S. Senators

Susan Collins

Augusta Office Phone.....207-622-8414

Washington , DC Phone.....202-224-2523

Website:.....www.collins.senate.gov

Angus King, Jr.

Biddeford Office Phone.....207-282-4144

Washington, DC Phone.....202-224-5344

Website:.....www.king.senate.gov

U.S. Representatives

Michael Michaud.....202-225-6306

437 Cannon House Office Building

Washington, DC 20510

Chellie Pingree.....202-225-6116

1037 Longworth House Office

Washington , DC 20515

Websites

www.maine.gov/online/sporting

www.informe.org/bmv/rapid-renewal

www.maine.gov/revenue/forms/tnr/tnr.htm

www.maineburnpermit.com/

DAYTON CURBSIDE

Household trash & recycling is picked up on Mondays.

TRANSFER STATION

Rumery Road, Dayton

Hours of Operation:

1st & 3rd Saturday each month

8:00 am – 4:00 pm

1st & 3rd weekend May to Oct. ONLY

Sat. 8:00 am – 4:00 pm

Sun. 9:00 am – 1:00 pm

Dayton Residents are entitled to one transfer station permit per fiscal year and can be purchased at the Town office. The cost for three cubic yards is \$15.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard.

ADDITIONAL BULKY WASTE CHARGES TO BE ADDED:

Mattresses/box spring	each	\$15.00
Couches	small	\$20.00
	large	\$25.00
Stuffed Chairs		\$15.00
Tires car and small pick-up		\$10.00
large tires		\$15.00
Freon items/Air Conditioners		\$27.00
TV		\$20.00
Console TV		\$45.00
Microwaves		\$10.00
Toilets		\$ 3.00
Propane Tank - small		\$13.00
Propane Tank - large		\$25.00
Monitors (17" or less)		\$20.00
Desktop copiers/printer, scanner, fax machine		\$20.00
Floor copiers/printers		\$45.00
CPU's and Laptops		\$ 5.00
Other computer peripherals (keyboard, mouse, speakers)		\$ 5.00
UPS's (battery backup systems)		\$12.00
All straight Fluorescent lites (uncoated)		\$.25 per ft
All straight Fluorescent lites (coated)		\$.45 per ft
Ballast		\$ 2.00 per lb



CURBSIDE RECYCLING SERVICE

» SERVICE BEGINS **JULY 7TH, 2014** FOR DAYTON, MAINE RESIDENTS

What is Zero-Sort® recycling?

Zero-Sort Recycling is Casella’s state-of-the-art process which enables all paper, cardboard, plastic, glass, metal, and more to be collected together in one bin without the need to separate.

How should I prepare my recyclables?

Recyclables should be rinsed clean of any food waste. Corrugated cardboard boxes should be broken down into smaller pieces. Lids and caps can remain on empty bottles. There is no need to tie newspaper or cardboard with twine.

Please see below for a more complete list of items that can be recycled with Zero-Sort...

ACCEPTED MATERIALS

Labels and caps can be left on all containers.

- Newspapers
- Magazines
- Catalogs
- Telephone/Soft/Hard Cover Books
- Junk Mail/Envelopes (All Types), Staples/Paperclips are Ok
- Cereal & Shoe Boxes
- All Corrugated Boxes
- Milk & Juice Cartons
- Bottles/Containers (Numbered 1-7)
- Soda/Juice/Water Bottles (Glass or Plastic)
- Milk Jugs, Bleach/Detergent, Shampoo Bottles
- Food Containers (Cottage Cheese/Margarine/Yogurt)
- Glass Bottles/Jars
- Aluminum (Pie Plates/Trays/Foil)
- Metal Cans (Tin/Steel/Aluminum)
- Empty Aerosol Containers

ACCEPTED RIGID PLASTICS

We also accept these “Rigid Plastics” as long as they have a little bit of bend in them.

- 1 and 5 Gallon Buckets with Handle Attached
- Milk/Soda Crates, Laundry Baskets
- Small Plastic Bins (Up to 5 Gallon)
- Plastic Toys
- Landscape Trays, Plastic Plant Pots
- Kitty Litter Buckets,
- Children’s Size Rigid Pools

NOT ACCEPTED IN ZERO-SORT RECYCLING

The following items are not acceptable as recyclables, but they are accepted as trash.

- Plastic Bags/Film
- Stretch Wrap
- Styrofoam
- Ceramics
- Window Glass
- Mirrors
- Light Bulbs
- Batteries
- Dishes
- Hard/Brittle Plastic (I.E. Monitors, Keyboards, Some Children’s Toys)



Look in your mail for more recycling details!



**ZERO-SORT®
RECYCLING**
a casella service

TAX COLLECTOR'S REPORT

July 1, 2012 through June 30, 2013

Commitment: Real Estate & Personal Property	\$2,977,884.27
Supplemental 2012	\$3,424.41
Interest	\$5,400.33
	<hr/>
	\$2,986,709.01

2012 Tax Collected: Real Estate & Personal Property	\$2,903,487.97
2012 Abatements - Tax Collector	\$198.14
2012 Personal Property Outstanding	\$2,459.76
2012 Real Estate Tax Liens	\$52,821.56
2012 Discounts Given (1.5%)	\$27,741.58
TOTAL	<hr/>
	\$2,986,709.01

PERSONAL PROPERTY OUTSTANDING FOR 2012

Arnold, Glen		\$73.19
Dube Design & Construction		\$60.69
Fitzpatrick, Paul W Jr	paid	\$149.94
Foley, Brent		\$37.49
Littlefield, Scott & Michelle		\$94.61
Poirier, Paul		\$1,046.01
Rod's Electric Inc	paid	\$46.41
Sawyer, Jeffrey P		\$749.70
SMR Electric Inc		\$37.49
Tanguay, David		\$126.74
Tanguay, Kevin		\$37.49
		<hr/>
		\$2,459.76

TAX LIENS (31 properties)

Anderson, Glenn	paid	\$1,021.02
Bergeron, Beverly	paid	\$2,113.44
Buda, Heirs of	paid	\$2,367.28
Clarks Lumber Co	paid	\$635.46
Cole, Karen		\$2,709.63
Cook, Samuel & Traci	paid	\$2,120.83
Cook, Samuel & Traci	paid	\$1,306.90

TAX COLLECTOR'S REPORT cont.

July 1, 2012 through June 30, 2013

TAX LIENS (CONT.)

Duquette, Guy & Raelyn	paid	\$464.91
Emerson, Guy	paid	\$1,750.29
Gagne, Joseph G	paid	\$1,401.23
Gagnon, Shelley		\$2,339.24
Gamash, Christopher		\$3,246.92
Green, Robert & Karla	paid	\$2,409.75
Harris, David	paid	\$260.61
Huff, Susan		\$174.93
LaChance, Lawrence	paid	\$3,630.69
LeClair, Richard & Carolyn	paid	\$3,091.62
Letendre, David & Dupras, Laura		\$2,497.22
Levesque, Ernest & Billie Jo		\$908.57
Littlefield, Dorothy	paid	\$422.33
Machado, Marck		\$278.46
Martin, Judith	paid	\$5.59
Niles, Samantha		\$240.58
Paradis, Robert & Louise		\$2,154.50
Parker, Jon	paid	\$3,096.98
Picard, Richard		\$531.93
Poirier, Carol & Maurice		\$265.97
Starbird, Joan & David	paid	\$4,738.36
Tibbetts, Jill M		\$2,104.52
Tozier, Gregory A		\$1,717.17
Walker, Karlyn & Carl	paid	\$617.61
Walker, Karlyn & Freeman Leslie		\$1,624.35
Webber, Erin		\$572.67
TOTAL		<u>\$52,821.56</u>

EXCISE TAX COLLECTED

Excise: Automobile	\$364,551.57
Excise: Boat	\$2,059.40
	<u>\$366,610.97</u>

Respectfully Submitted: Yvonne Shaw, Tax Collector

PERSONAL PROPERTY OUTSTANDING

<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
Foley, Brent	2011	\$35.30
Lambert, Dana	2011	\$52.95
Landry, Charles Jr	2008	\$541.44
Landry, Charles Jr	2009	\$477.24
Landry, Charles Jr	2010	\$168.53
Landry, Charles Jr	2011	\$167.68
Paradis, Louise	2010	\$160.50
Poirier, Paul	2011	\$984.87
Sawyer, Jeffrey P	2011	\$706.00
Tanguay, David	2007	\$67.68
Tanguay, David	2008	\$70.56
Tanguay, David	2009	\$80.03
Tanguay, David	2010	\$96.30
Tanguay, David	2011	\$120.02
Tanguay, Kevin	2011	\$35.30
TOTAL OUTSTANDING		\$3,764.40

Respectfully Submitted: Yvonne P Shaw, Tax Collector

REAL ESTATE TAX LIEN STATUS

<u>#</u>	<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
519	Levesque, Ernest & Billie Jo	2002	648.02
519	Levesque, Ernest & Billie Jo	2003	818.44
519	Levesque, Ernest & Billie Jo	2004	819.22
	TOTAL OUTSTANDING		\$2,285.68

Respectfully Submitted: Angela Cushman, Treasurer

TOWN CLERK'S REPORT

July 1, 2012 to June 30, 2013

The following **vital statistics** were recorded in Dayton for fiscal year 2013.

Births: 15 Marriages: 5 Deaths: 13

As of the June 11, 2013 Referendum Election, there were 1,449 registered **voters**.
Democratic: 371 Republican: 406 Green Independent: 45 Un-enrolled: 627

385 **dog licenses** were issued for 2013.

Notice to Dog Owners:

Dog licenses are due on January 1st. After January 31st, a late fee of \$25.00 is added to the cost of the license. Those exempt from the late fee are: new dog owners, dogs just turned 6 months old, and new residents. Please bring proof of rabies immunization and spay/neuter certificates. Please notify the clerk if you no longer own a dog previously licensed in Dayton.

State Law requires that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of disease. Left uncontrolled, rabies could be a serious health hazard for pets as well as their owners. There have been cases of rabies in our area, so please do your part and immunize your pets. Do not handle wild animals, even dead ones, without taking proper precautions. It is unlawful for any dog, licensed or unlicensed, to be at large, except when used for hunting. Please keep dogs contained and under control at all times.

Dayton Residents are entitled to one **transfer station permit** per fiscal year. The cost for three cubic yards is \$15.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard. **PLEASE RECYCLE AND COMPOST AS MUCH AS POSSIBLE!** There were 92 transfer station permits for 2013.

As an agent for the Department of Inland Fisheries & Wildlife, the following licenses and registrations were issued:

Hunting & Fishing: 152 Boat Registrations: 104
ATV Registrations: 71 Snowmobile Registrations: 87

Residents now have the option of renewing their boats online with the Bureau of Motor Vehicles Rapid Renewal service at www.maine.gov/online/boat.

Respectfully Submitted: Jessica Brackett, Town Clerk & Registrar of Voters

EXPIRED LICENSES DOG REPORT

Owner	#	Street Address	Dog's Name	Breed
Campbell, Andrea		23 Dennett Rd.	Ranger	German Shepherd
Campbell, Andrea		23 Dennett Rd.	Gizmo	Shih Tzu
Collin, Michelle		413 River Rd.	Bella	Boxer
Gearinger, Kera		293 Hollis Rd.	Buster	Lhasa Apso
Goulet, Leo		313 Waterhouse Rd.	Missy	Beagle/Mix
Goulet, Leo		313 Waterhouse Rd	Snoopy	Beagle/Mix
Harmon, Chris		23 Dennett Rd.	Brittany	Boxer
Hedrick, Kelly		105 Gould Rd.	Molly	Golden Retriever
Picard, Jay		413 River Rd.	Bo Bo	Boxer

UNLICENSED DOG REPORT

Owner	#	Street Address	Dog's Name	Breed
Boudreau, Megan		1002 New County Rd.	Tanner	Pug Mix
Bray, Stacey		27 Ridgewood Dr.	Molly	English Bulldog
Cellucci, Lauri		47 Teeswater Lane	Louie	Pug
Collin, Cassandra		413 River Rd.	Cooper	Lab Mix
Collin, Cassandra		413 River Rd.	Forest	Pomeranian Mix
Cyr, Cathleen		43 Ruel Lane	Elton	Havanese
Duncan, Elizabeth		43 Wesley Rd.	Meka	Terrier Mix
Duncan, Elizabeth		43 Wesley Rd.	Ash	Terrier Mix
Faulkner, Derek		119 Clarks Mills Rd	Bandi	Elkhound
Godsoe, Shannon		42 Stephanie Dr.	Trixie	Lab Mix
Masteller, Darlene		13 Stephanie Dr.	Winston	Maltese
Masteller, Darlene		13 Stephanie Dr.	Teke	Maltese
Race, Sharon		49 Brookside Dr.	Abby	Papillion Mix
Shea, Jill		166 Hight Rd.	Fletcher	Golden Retriever
Spencer, Mike		28 Smith Rd.	Henry	Labrador
Stearns, Jason		959 New County Rd.	Lexi	Dalmation
Stearns, Jason		959 New County Rd.	Calix	Lab Retriever

Respectfully Submitted: Jessica Brackett, Town Clerk & Registrar of Voters



Photo courtesy of Polly Plourde

TAX ASSESSOR'S REPORT
2013 TOWN OF DAYTON
MUNICIPAL VALUATION REPORT
Tax Year July 1, 2013-June 30, 2014

TAXABLE VALUATION

Land	72,649,305.00
Buildings	91,699,960.00
Personal Property	2,586,600.00
Total Taxable Valuation	166,935,865.00
Homestead Exempt Valuation	4,672,800.00
Homestead Reimbursement Valuation	(2,336,400.00)
Personal Property BETE Reimbursement Valuation	987,400.00
Total Valuation Base	<u>\$170,259,665.00</u>

ASSESSMENTS

County Tax	121,362.23
Municipal Appropriation	1,141,129.20
Education Appropriation (Local Share Contribution)	2,283,754.41

ADJUSTMENTS

State Revenue Sharing	(123,676.00)
Vehicle Excise Tax	(300,000.00)
DOT Capital Block Grant	(29,800.00)
Fire Rescue Carryover	(7,011.20)
Education Credit (from 2012)	(20,594.67)
Homestead Reimbursement	(43,153.31)
BETE Reimbursement	(18,237.28)

OTHER TAX INFORMATION

2013 Property Tax Rate per \$1,000 of Valuation	18.47
2013 Property Tax for Commitment (after adjustments)	2,083,305.43
2013 Property Tax Levy (including Overlay of \$79,532.05)	3,625,777.89
2013 Certified Ratio	88%
Total Number of Homestead Exemptions granted	531
Total Number of Veteran's Exemptions granted	38

Respectfully Submitted: Michele Boisjoly, Tax Assessor

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
535 GOODWINS MILLS ROAD LLC	7- 1- 9	15,500	0	15,500	286.29
535 GOODWINS MILLS ROAD LLC	7- 1- 4	34,900	0	34,900	644.60
535 GOODWINS MILLS ROAD LLC	7- 1- 6	29,400	0	29,400	543.02
535 GOODWINS MILLS ROAD LLC	7- 1- 8	11,400	0	11,400	210.56
ABBOUD GEORGE E & JANET E	6- 5- 3	56,500	279,400	327,100	6,041.54
ADAMS EARL D & PATRICIA L	2- 49-1	43,700	85,100	120,000	2,216.40
ADAMS GARY L & WENDY A	2- 49	37,000	55,300	92,300	1,704.78
AGRESTE JEFF G	3- 15D- 6	46,000	107,000	144,200	2,663.37
AHEARN FREDERICK	1- 17	23,884	0	23,884	441.14
AHEARN FREDERICK J	6- 31	9,756	0	9,756	180.19
AHEARN FREDERICK J III & MARION	5- 22	11,054	0	11,054	204.17
AHEARN FREDERICK J III & MARION	5- 14-3	2,033	0	2,033	37.55
AHEARN FREDERICK J III & MARION	5- 23	1,016	0	1,016	18.77
AHEARN FREDERICK J III & MARION	2- 77	67,860	273,200	332,260	6,136.84
AHEARN FREDERICK J III & MARION	6- 37	5,420	0	5,420	100.11
AHEARN FREDERICK J III & MARION	6- 33	8,734	0	8,734	161.32
AHEARN FREDERICK J III & MARION	5- 54-1	18,404	0	18,404	339.92
AHEARN FREDERICK JOHN III & MARION	2- 76	500	0	500	9.24
AHEARN JODIE E	5- 54	96,500	368,300	456,000	8,422.32
ALBERT AMY L & JOSEPH W	4- 44- 1	46,000	111,300	148,500	2,742.80
ALBERT RICHARD & PARK MICHAEL	6- 9	39,500	46,600	86,100	1,590.27
ALLAIN THOMAS W & CAROLE H	1- 12D-26	51,000	82,700	124,900	2,306.90
ALLENDE JESUS JR	1- 12D-22	46,600	112,100	149,900	2,768.65
ALONSO JAIME & DEBRA D S	3- 54	51,500	321,700	373,200	6,893.00
ANAGNOSTIS NICHOLAS H & SARA L	7- 9	43,000	94,000	137,000	2,530.39
ANDERSON DEVIN	4- 30F- 3	51,200	0	51,200	945.66
ANDERSON DWIGHT	4- 30G	67,500	210,200	268,900	4,966.58
ANDERSON GLENN R	4- 31	57,200	0	57,200	1,056.48
ANDREADES LAURIE A	4- 36-4	39,700	129,200	168,900	3,119.58
ANDREWS JOHN M	3- 54-1	51,200	123,100	165,500	3,056.79
ANDREWS JUDITH A	2- 64	46,100	59,300	105,400	1,946.74
ANTOINE BRIAN E &	2- 13D- 3	46,600	162,200	200,000	3,694.00
ANTOINE TINA M					
ARNOLD GLEN R &	4- 9-1	46,100	227,900	265,200	4,898.24
ARNOLD DEBORAH L					
ARNOLD SHAWN S	1- 5-2	43,600	70,500	114,100	2,107.43
ATHERTON KENNETH JR & JOELLEN	1- 12D-14	54,100	104,000	149,300	2,757.57
ATIRA	4- 5-1	61,500	88,700	150,200	2,774.19
ATTLESON ALETA	8- 5	55,200	69,700	124,900	2,306.90
AVALLONE CHAD R & AVALLONE JENNIFER C	7- 1- 5	42,000	102,500	144,500	2,668.92
AYOTTE CYNTHIA J & ROGER A	6- 39-2	46,100	81,800	113,820	2,102.26
BANVILLE DAVID & LEE ANN	2- 12	43,600	89,000	132,600	2,449.12
BANVILLE MICHAEL & SHERRIE A	2- 69-2	49,000	62,900	103,100	1,904.26
BARBER JASON R & BARBER CHRISTINA L	2- 14D-14	43,700	111,300	155,000	2,862.85
BARDEN LISA M	1- 12D- 9	45,400	161,400	198,000	3,657.06
BARKHUFF RICHARD & MALMQUIST LINDA	5- 19-6	39,300	180,900	220,200	4,067.09
BARNARD JACO E	2- 56D- 1	46,000	137,900	183,900	3,396.63
BARSTOW GAYLE A	4- 27	84,000	167,800	251,800	4,650.75

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
BARSTOW TIMOTHY & GAYLE	4- 30D	97,000	117,600	205,800	3,801.13
BARTHOLOMEW THOMAS E & ROBIN G	3- 15D- 9	46,500	245,800	283,500	5,236.25
BARTLETT RICHARD A & DIANE A	5- 13- 6	44,700	139,400	175,300	3,237.79
BAYNES ELIZABETH E	6- 4-3	46,500	115,900	153,600	2,836.99
BAYNES WILLIAM R & ELIZABETH E	6- 4	136,600	360,300	496,900	9,177.74
BAYNES WILLIAM R & ELIZABETH E	3- 14-1	41,700	20,800	62,500	1,154.38
BEALS JAMIE R & LYNN E	9- 3	28,800	82,900	111,700	2,063.10
BEAN DEBORAH A	2- 58	65,894	104,000	161,094	2,975.41
BEAULIEU EMILIE R & DIANE L	8- 12	43,300	89,600	124,100	2,292.13
BEAULIEU PAULA M	3- 43J	52,500	129,900	182,400	3,368.93
BEAULIEU PAULA M	3- 43-2	29,400	0	29,400	543.02
BEDARD RONALD E & DOLORES	7- 17	60,900	164,100	216,200	3,993.21
BEDARD SHAWN S & MARIE-T	7- 14	34,800	122,600	148,600	2,744.64
BELANGER PROPERTIES LLC	2- 13D- 4	67,800	113,400	181,200	3,346.76
BELANGER RICHARD R & PATRICIA S	2- 33-1	46,000	107,000	153,000	2,825.91
BELANGER SHANNON L & MATTHEW D	3- 64- 9	45,400	178,300	214,900	3,969.20
BELL JAMES & LISA	4- 16D-15	27,900	0	27,900	515.31
BELL JAMES & LISA	4- 16D- 7	38,600	185,800	215,600	3,982.13
BELLEROSE SUSAN J	5- 28-1	46,000	151,000	188,200	3,476.05
BENNETT DEBORAH	4- 44	89,400	87,400	168,000	3,102.96
BENSON BLAINE A & EDWARDS SUZANNE R	2- 14D- 1	44,000	151,200	195,200	3,605.34
BERGERON BEVERLY	2- 32-3	44,000	82,800	118,000	2,179.46
BERNIER CINDY ANN	5- 19-3	36,100	54,500	90,600	1,673.38
BERNIER FERNAND	3- 43E-1	54,000	137,800	183,000	3,380.01
BERRY STEVEN D & BRUCE A &	5- 13- 5	46,000	115,400	161,400	2,981.06
PROCTOR JULIA A & LEEMAN SANDRA L					
BERTHIAUME RONALD P & JOYCE B	4- 10-1	61,700	134,900	187,800	3,468.67
BIERY JOANNE	8- 13D- 7	87,400	211,900	290,500	5,365.54
BIF II US RENEWABLE LLC	5- 1	#####		22,680,400	418,906.99
BIF II US RENEWABLE LLC	5- 3	57,600	0	57,600	1,063.87
BLANEY RICHARD PAUL	6- 34-1	46,000	125,600	162,800	3,006.92
BOGDAHN PHYLLIS C & NASON CYNTHIA A	2- 8-2	60,200	64,400	115,800	2,138.83
BOISSONNAULT JOHN H & DARLENE E	2- 21D-18	48,300	119,300	158,800	2,933.04
BOISSONNEAULT KEVIN R & ELIZABETH	2- 21D-20	49,100	110,400	150,700	2,783.43
BOISSONNEAULT RICHARD & JEANNE T	7- 29	37,000	114,400	137,320	2,536.30
BOISSONNEAULT STEVEN P & LISA M	5- 56-2	67,800	23,300	91,100	1,682.62
BOLLINGER JAMES F & VICTORIA H	1- 12D-23	49,900	162,400	203,500	3,758.65
BOOKER KENNETH D SR & KATHLEEN N	3- 6	43,000	85,900	120,100	2,218.25
BOOKER PENNY	5- 7	27,400	0	27,400	506.08
BOONE RONALD S	3- 15	41,300	128,900	161,400	2,981.06
BOUCHARD RONALD J	3- 59-1	46,000	134,200	171,400	3,165.76
BOUCHER LUCILLE B	2- 38-3	47,900	100,900	134,720	2,488.28
BOUCHER MABEL	7- 7-2	52,700	128,900	167,520	3,094.09
BOUCHER MICHELLE M & BRIAN D	1- 12D-35	50,000	129,100	170,300	3,145.44
BOUDREAU JASON A & MEGAN M	2- 69-1	43,000	185,200	228,200	4,214.85
BOURGEAULT KAITLYN & JOEL K	3- 64D- 4	41,500	118,500	160,000	2,955.20
BOURQUE ROBERT J	3- 4D- 4	51,500	129,000	180,500	3,333.84
BOWERS ROGER I & ARLENE M	2- 70	40,000	97,200	123,120	2,274.03

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
BOWTELL JONATHAN E & KERRIE J	6- 44D- 9	81,200	305,000	386,200	7,133.11
BRALEY JOHN R III TRUSTEE	6- 53	73,400	221,300	294,700	5,443.11
BRAY TODD C & STACY M	4- 39-4	44,700	176,100	212,000	3,915.64
BRESNAHAN HEIDI F	3- 15D- 7	43,200	248,900	283,300	5,232.55
BRETON LEO JR & DELLACIOPPA KELLIE L	2- 75B	53,000	84,300	128,500	2,373.40
BROUSSEAU ERIN & MACDONALD COREY	3- 26	42,000	59,600	101,600	1,876.55
BROWN G ELWOOD & MARY L	3- 50	78,000	0	78,000	1,440.66
BROWN G ELWOOD & MARY L	3- 49	93,400	145,200	229,800	4,244.41
BROWN MARY A TRUSTEE	2- 36	98,300	80,200	169,700	3,134.36
BROWN MARY A TRUSTEE	2- 36-3	34,100	0	34,100	629.83
BRUCE BETTE H & DAVID R &	1- 1B	6,500	0	6,500	120.06
HIGHT RICHARD A & MATTHEW R					
BRUMER ALLAN J & HILLARY	2- 21D-12	49,000	171,700	211,900	3,913.79
BRUNS LISA M	8- 2-3	42,600	84,300	126,900	2,343.84
BUDA LEO G HEIRS OF	5- 9	105,929	26,900	132,829	2,453.35
BURTON GARY R & SHARON E	1- 13-2	33,000	76,100	100,300	1,852.54
BURTON KEVIN M & LAURA J	1- 12D-34	45,300	155,800	192,300	3,551.78
BUTLAND CARLTON L & DZINTRA	3- 64D- 2	41,500	107,300	140,000	2,585.80
BYARS ROBERT J	7- 4-1	41,500	133,500	175,000	3,232.25
CAMIRE KATHERINE K TRUSTEE	7- 12	1,500	0	1,500	27.71
CAMIRE MICHAEL L & KATHY D	3- 15D-13	46,500	188,600	226,300	4,179.76
CAMPBELL KIM E	3- 71-1	51,500	135,300	178,000	3,287.66
CARON ALBERT R & DENISE B	1- 12D-19	50,700	121,200	163,100	3,012.46
CARON DONNA LALIBERTE	3- 15D- 3	45,200	122,700	159,100	2,938.58
CARON DONNA LALIBERTE	3- 15D- 2	29,500	0	29,500	544.87
CARON JOHN H	2- 20D- 4	43,700	91,200	126,100	2,329.07
CARON REMI A & JESSICA M	4- 9-3	48,000	165,500	204,700	3,780.81
CARPENTER DEBORAH E	2- 54	51,000	135,600	177,800	3,283.97
CARR PAMELA TULLY	3- 19-3	52,700	249,700	293,600	5,422.79
CARREIRO ROBERT M & AMANDA M	5- 35A- 3	36,000	287,700	314,900	5,816.20
CASSETTE KENNETH & MORIN SHELLEY F	5- 39-8	36,100	76,600	103,900	1,919.03
CATON MICHAEL & LINDA	6- 43	37,000	47,400	75,600	1,396.33
CAYLOR JOHN E	2- 12D- 9	43,000	141,300	175,500	3,241.49
CENTRAL MAINE POWER COMPANY	0- 0	1,394,100	0	1,394,100	25,749.03
CHABOT MARK	5- 15-1A	64,000	115,400	170,600	3,150.98
CHARRON GERARD & SUSAN	8- 13- 8	49,300	93,600	134,100	2,476.83
CHASSE DAVID R & PRISCILLA	3- 4A	41,600	132,300	159,820	2,951.88
CHASSE KAREN D	2- 51	46,000	108,600	145,800	2,692.93
CHRETIEN JOHN A	2- 13D- 2	33,700	0	33,700	622.44
CIA SALVAGE INC	7- 16	41,100	0	41,100	759.12
CLARK RANDALL & SUSAN W	6- 44A	52,000	332,500	384,500	7,101.72
CLARK SUSAN REP. CLARK LUMBER CO INC	4- 20A	35,600	0	35,600	657.53
CLEARY RYAN S	2- 75D	36,000	71,500	107,500	1,985.53
COBB STEVEN D	2- 32-1	44,600	89,500	125,300	2,314.29
COBLEIGH GARY W & BONNIE M	3- 15D- 1	41,200	85,200	117,600	2,172.07
COLE AARON	5- 15A	5,100	0	5,100	94.20
COLE AARON P & REBECCA M	4- 23-1	46,100	114,300	160,400	2,962.59
COLE ALAN E & ALBERT P JR	4- 23	92,483	74,100	152,503	2,816.73

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
COLE ALBERT P JR & ANDREW P	6- 18	12,767	0	12,767	235.81
COLE ALBERT P JR & LINDA RUTH	6- 20	52,481	154,900	193,301	3,570.27
COLE ANDREW G	3- 74	4,000	0	4,000	73.88
COLE ANDREW G & VALERIE J	6- 2	58,729	131,400	181,329	3,349.15
COLE ANDREW G & VALERIE J	6- 3-2	450	0	450	8.31
COLE ANDREW PAUL & ALBERT P JR	6- 18-1	46,100	172,000	209,300	3,865.77
COLE CLARK R & GEORGIANNA	6- 11	41,500	0	41,500	766.51
COLE CLARK R & GEORGIANNA	6- 8	68,200	0	68,200	1,259.65
COLE CLARK R & GEORGIANNA	6- 13	63,300	107,000	161,500	2,982.91
COLE FARM DAIRY INC	6- 55	500	0	500	9.24
COLE FARM DAIRY INC	6- 5- 6	36,000	0	36,000	664.92
COLE FARM DAIRY INC	6- 14	156,259	521,100	677,359	12,510.82
COLE FARM DAIRY INC	6- 1	97,800	0	97,800	1,806.37
COLE FARM DAIRY INC	7- 6	46,000	61,700	107,700	1,989.22
COLE FARM DAIRY INC	6- 54	6,776	0	6,776	125.15
COLE FARM DAIRY INC	6- 12	10,400	11,400	21,800	402.65
COLE FARM DAIRY INC	6- 7	14,204	7,000	21,204	391.64
COLE GORDON & ISOLDE K	6- 5- 1	30,300	0	30,300	559.64
COLE GORDON & ISOLDE K	6- 5- 2	80,200	0	80,200	1,481.29
COLE GORDON T	6- 17	55,800	0	55,800	1,030.63
COLE GORDON T & ISOLDE K	3- 73D-6	600	0	600	11.08
COLE ISOLDE K	6- 15	47,600	119,700	158,500	2,927.50
COLE ISOLDE K	3- 47	46,700	63,200	109,900	2,029.85
COLE KAREN C	3- 42	74,400	85,800	151,400	2,796.36
COLE MARK	6- 11-1	48,700	130,600	179,300	3,311.67
COLLETTE GARY R & KATHLEEN M	1- 12D-25	50,600	93,700	135,500	2,502.69
COLLIN ALFREDA & RENALD	3- 75	50,200	230,400	280,600	5,182.68
COLLIN CASSANDRA D & COLLIN MICHELLE L	8- 8T 6	0	21,700	21,700	400.80
COLLIN CELINE	8- 8T 4	0	11,000	2,200	40.63
COLLIN MICHELLE	6- 24	41,500	124,400	157,100	2,901.64
COLSON DENNIS & TANIA	1- 12D-32	44,900	154,300	190,400	3,516.69
CONIARIS JOHN G & ELIZABETH E	2- 67	37,000	121,400	149,600	2,763.11
COOK BRUCE & MARY	6- 45-1	72,100	67,500	130,800	2,415.88
COOK MATTHEW C & JESSICA L	6- 45-2	54,700	44,400	99,100	1,830.38
COOK SAMUEL & TRACI	4- 17	74,100	0	74,100	1,368.63
COOK SAMUEL & TRACI	4- 17A	51,500	122,700	165,400	3,054.94
COTE BRENDA	8- 8-2	43,400	106,800	150,200	2,774.19
COTE DONALD R & LISA M	1- 12D- 4	51,900	102,300	145,400	2,685.54
COTE JOHN R & DEBORAH A	2- 73C	47,500	148,900	187,600	3,464.97
COTE MARIE	8- 1-2T	0	24,000	15,200	280.74
COTE PATRICK W & LISA J	2- 14D- 9	43,000	114,000	148,200	2,737.25
COTE RICHARD B & SUZANNA	3- 15D- 4	46,000	220,500	257,700	4,759.72
COTE SHARON C	2- 23T	0	26,300	26,300	485.76
COTE VINCENT L & DONNA G	2- 23	63,500	183,200	237,900	4,394.01
COURCHAINNE RENE G & DENISE M	3- 59	59,000	147,800	198,000	3,657.06
CRALL RONALD & LIISA	3- 70	15,300	0	15,300	282.59
CRITCHLEY TERRY J & MARTHA L	6- 16B	43,000	72,300	106,500	1,967.06
CRITCHLEY TERRY J & MARTHA L	6- 16	16,711	0	16,711	308.65

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
CRITCHLEY TRAVIS J & PENNY	6- 16A	46,000	110,100	147,300	2,720.63
CROCKER DENNIS A & SHIRLEY M	2- 71D	52,900	88,800	132,900	2,454.66
CROTEAU CHARLENE & JOSEPH	7- 7-5	44,600	189,300	225,100	4,157.60
CROWLEY KELSEY ELISE & CRAIG JAMES	7- 1- 3	41,700	79,900	121,600	2,245.95
CROZIER RICHARD	4- 24-1	46,200	94,100	140,300	2,591.34
CUNNINGHAM PETER & MARYCATHERINE	3- 73D- 5	46,700	138,200	176,100	3,252.57
CURRAN DAVID & MELISSA	6- 3-1	48,200	213,600	261,800	4,835.45
CURRIER WILLIAM W	4- 21	76,300	77,900	154,200	2,848.07
CUSHMAN HOWARD L & ANGELA M	5- 29-5	65,600	0	65,600	1,211.63
CUSHMAN HOWARD L & ANGELA M	5- 13	74,000	170,400	235,600	4,351.53
CYR JEFFREY J & CARRIE A	3- 59-2	51,500	92,900	135,600	2,504.53
CYR WALLACE A & BONNIE L	5- 33	49,000	52,800	93,000	1,717.71
DAIGLE DANIEL M & CHERYL	6- 39-1	36,000	151,800	179,000	3,306.13
DANCAUSE BRIAN A	2- 58-1	46,100	140,500	186,600	3,446.50
DANIS ROY W JR & NANCY C	3- 44-1	49,000	92,800	133,000	2,456.51
DANLEY MARK M & KAREN LYNN	4- 36-1	47,500	125,100	163,800	3,025.39
DANLEY MARK M & PETER L	4- 36-7	86,600	45,100	122,900	2,269.96
DANLEY PETER L	4- 46	28,100	0	28,100	519.01
DANLEY PETER L	4- 36-3	47,500	18,700	66,200	1,222.71
DANLEY SANDRA J	4- 36-6	36,200	39,100	75,300	1,390.79
DARRAH WILLIAM & KATHRYN E	5- 15-2	38,900	168,200	207,100	3,825.14
DAVIS BETSEY M	2- 21B	41,500	121,500	163,000	3,010.61
DAVIS CRYSTAL J	3- 44	51,500	102,700	154,200	2,848.07
DAVIS JESSICA	2- 14B- 1	43,600	149,200	192,800	3,561.02
DAVIS SANDY L & JOHN N	5- 35-5	36,000	109,100	145,100	2,680.00
DAWSON KEITH A & JOYCE E	4- 10-2	36,900	134,500	171,400	3,165.76
DAYTON SAND & GRAVEL INC	2- 44	2,305,600	887,800	3,193,400	58,982.10
DAYTON SAND & GRAVEL INC	8- 27	44,500	61,700	106,200	1,961.51
DEANGELIS MARK T &	8- 13	45,300	201,900	238,400	4,403.25
DEARBORN BROS LLC	5- 18	123,400	165,600	289,000	5,337.83
DEARBORN BROS LLC	5- 16	38,200	0	38,200	705.55
DEARBORN PAMELA & UNDERWOOD MAUREEN	8- 4	43,700	49,400	84,300	1,557.02
DELAGE JAMES & LINDA	2- 13D- 1	47,800	115,900	154,900	2,861.00
DELUCA ROCCO P JR & SANDRA L	4- 16D-16	39,400	167,600	198,200	3,660.75
DEMERS RAYNALD N & DONNA B	2- 75C	46,000	113,700	150,900	2,787.12
DEROSIER SANDRA TRUST	2- 21D- 2	46,000	93,400	125,320	2,314.66
DESCHAMBAULT JUANITA & DICKSON JOEL KERR	7- 25	1,500	0	1,500	27.71
DESHAIES ROBERT L & ELAINE	7- 27	37,000	96,200	124,400	2,297.67
DESJARDINS ANTHONY & NICOLE	2- 14D- 8	43,900	110,100	154,000	2,844.38
DESROSIERS BARBARA	2- 8B	46,900	81,600	128,500	2,373.40
DEXTER CATHERINE L	3- 42-2	42,000	0	42,000	775.74
DICKSON JOEL K	7- 24	45,500	55,600	101,100	1,867.32
DILL VIRGINIA C	2- 14B	46,000	115,900	153,100	2,827.76
DODGE BYRON & SANDRA	1- 15	41,500	86,600	119,300	2,203.47
DOE STEPHEN & JANICE M	6- 25	116,800	75,900	178,620	3,299.11
DOLBY LAWRENCE S & SANDRA G	2- 4	18,100	0	18,100	334.31
DOMBROWIK STEVEN & PAULINE	3- 73D- 2	35,500	0	35,500	655.69
DONILON NICHOLAS F	5- 39-7	36,100	98,300	134,400	2,482.37

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
DORAN STANLEY & ALISON	3- 8	43,000	96,600	125,520	2,318.35
DORAN WILLIAM A & MARTIN MELANIE D	2- 21D-22	49,000	95,300	135,500	2,502.69
DOW WILLIAM D & LINDA	3- 28-1	41,600	99,300	132,100	2,439.89
DUBE RAYMOND & CLAUDETTE B	5- 35A- 5	38,700	263,500	293,400	5,419.10
DUBE SCOTT T & SHEILA A	3- 43G	63,700	340,600	404,300	7,467.42
DUBOIS FERNAND P & THERESA V	2- 38-2	51,000	114,000	150,920	2,787.49
DUBOIS MAURICE & DUBOIS FERNAND & BOUCHER LUCILLE	2- 38-4	16,000	0	16,000	295.52
DUBOIS MAURICE A & CECILE M	2- 38-1	46,000	126,700	158,620	2,929.71
DUBOIS NORMAND M & JUDITH T	1- 12D-28	50,600	112,700	154,500	2,853.62
DUCA MARK G & DEBORAH J	9- 10	73,500	265,300	338,800	6,257.64
DUGGAN ELIZABETH & FEENEY MICHAEL P	5- 35A- 4	36,000	205,700	232,900	4,301.66
DUMAIS RICHARD & ANNETTE	3- 72	76,300	238,600	300,820	5,556.15
DUMAS SHAWN C & HEATHER J	4- 16D-12	45,200	203,800	240,200	4,436.49
DUMONT MURIEL R	3- 58-1	44,500	137,500	182,000	3,361.54
DUNCAN ELIZABETH F	4- 16E	36,000	117,800	153,800	2,840.69
DUNN CAROL J	3- 60	49,000	148,700	188,900	3,488.98
DUNN PETER F & DIANE J	4- 12-1	51,400	108,800	151,400	2,796.36
DUQUETTE RAELYN	2- 13	46,000	90,800	136,800	2,526.70
DURKEE DAVID M & SONNEBORN LAUREN E	5- 13- 9	46,000	137,900	175,100	3,234.10
DURKEE JENNIFER L	8- 10-1	41,900	72,000	113,900	2,103.73
DUROCHER MARIA A	2- 29	51,100	119,500	161,800	2,988.45
DUTREMBLE ROBIN FOSS & SHAWN	6- 4-1	50,000	181,700	222,900	4,116.96
DYNDA ROSEMARIE R & MATTHEW M	3- 58-2	42,200	241,600	275,000	5,079.25
EDELSON LOIS M	5- 28	104,800	0	104,800	1,935.66
EDELSON LOIS M	5- 27	111,000	84,500	186,700	3,448.35
EDGERLY MARK	5- 38	42,500	59,100	101,600	1,876.55
ELIE DENIS J & AMY L	3- 15D- 5	46,000	261,800	299,000	5,522.53
ELLIOTT DAMIAN R & LAVIGNE LISA D	4- 39-6	52,500	170,900	214,600	3,963.66
EMERSON GUY R	2- 8B- 1	43,600	64,100	98,900	1,826.68
ERICKSON ROBERT	6- 45	55,000	67,700	108,620	2,006.21
ETB INC	5- 35A	70,900	0	70,900	1,309.52
ETHERIDGE ARCHIE W & JANET L	1- 12D-10	44,400	77,500	113,100	2,088.96
EUKITIS FRANK J & JOAN L	6- 27	98,400	294,600	393,000	7,258.71
EUKITIS FRANK J & JOAN L	6- 29	34,000	10,900	44,900	829.30
EUKITIS FRANK J & JOAN L	6- 30	57,600	0	57,600	1,063.87
EUKITIS PETER A & HEATHER W	6- 27A	43,700	89,900	124,800	2,305.06
FARDA JOSEPH F	4- 9	48,300	87,400	126,900	2,343.84
FAULKNER DEREK A & NICOLE	2- 21D- 6	46,000	105,700	151,700	2,801.90
FENDERSON RAYMOND & FLEURETTE	3- 62	187,400	105,900	284,500	5,254.72
FENDERSON JOHN R JR					
FERLAND PAULINE	5- 2A-1	46,000	120,400	157,600	2,910.87
FITZPATRICK PAUL W JR & JACQUELYN M	5- 39-1	46,000	128,900	166,100	3,067.87
FOLEY BRENT & KAREN	4- 16D- 3	38,500	233,200	262,900	4,855.76
FOLEY KEVIN P & JANE M	2- 14D-10	43,000	195,100	229,300	4,235.17
FORD DEBRA M	3- 55	96,700	128,500	216,400	3,996.91
FORRESTER MARJORIE & RANDOLPH S	2- 22-1	43,000	201,600	235,800	4,355.23
FORTIER DAWN & MARK	5- 25-2	49,300	0	49,300	910.57

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
FORTIER DAWN & MARK	5- 25-1	54,400	145,000	190,600	3,520.38
FORTIN RICHARD & CHARLENE	3- 55A	56,500	105,700	153,400	2,833.30
FRAPPIER CRAIG A & BECKY L	5- 2-1	55,000	157,300	203,500	3,758.65
FRAPPIER MICHAEL	4- 39-2	86,600	130,100	207,900	3,839.91
FREEMAN WENDALL	5- 35A- 2	36,000	196,900	218,820	4,041.61
FRENETTE PHILIP H & PRISCILLE M	9- 7	43,000	110,500	144,700	2,672.61
FURTADO EDMUND A & SHERRY A	6- 38-2	46,000	190,500	227,700	4,205.62
GAFFEN LEWIS B & MARILYN M	6- 41D- 5	79,000	270,200	340,400	6,287.19
GAGNE CAROLE A	9- 9	44,500	42,400	86,900	1,605.04
GAGNE GILLES C	4- 16C	46,500	53,000	85,420	1,577.71
GAGNON GREGORY & KATHRYN	2- 21D-24	51,500	178,400	221,100	4,083.72
GAGNON JR ONEIL H	5- 35-1	48,200	26,700	66,100	1,220.87
GAGNON SHELLEY	3- 43D- 1	46,400	95,900	142,300	2,628.28
GAMASH CHRISTOPHER J	3- 68B	36,200	154,100	181,500	3,352.31
GAMASH JOHN W & JOAN M	3- 68	56,500	83,700	131,400	2,426.96
GARLAND DEBRA	2- 14D- 7	43,100	159,400	202,500	3,740.18
GARRIGAN BARBARA J	2- 32	44,500	159,700	195,400	3,609.04
GAY AMOS J	5- 46	8,700	0	8,700	160.69
GAY AMOS J & CYNTHIA	2- 60	8,000	0	8,000	147.76
GAY AMOS J & CYNTHIA	2- 61	6,300	0	6,300	116.36
GAY AMOS J & CYNTHIA	3- 33	127,600	171,800	290,600	5,367.38
GAY DANIEL E	2- 47-1	80,200	154,100	225,500	4,164.98
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 37	73,100	0	73,100	1,350.16
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 36	90,400	76,600	167,000	3,084.49
GAY JOHN J	2- 47	36,546	0	36,546	675.00
GAY JOHN J	3- 43B	1,965	0	1,965	36.29
GAY JOHN J & JUDITH R	3- 51	53,200	0	53,200	982.60
GAY JOHN J & JUDITH R	3- 52	56,400	115,500	163,100	3,012.46
GEAUMONT JANICE	7- 1	42,400	99,700	133,300	2,462.05
GIACOMANTONIO DEBORAH M	6- 3-5	34,800	0	34,800	642.76
GIACOMANTONIO DEBORAH M & JOSEPH J	6- 3-4	35,800	0	35,800	661.23
GIANCOLA JON A & CAROL A	5- 13- 3	49,000	99,600	139,800	2,582.11
GIANNOUMIS ANDREAS K & VASILIKI	9- 6	37,000	96,800	125,000	2,308.75
GIBBONS ELAINE A	6- 44D- 7	92,700	402,000	485,900	8,974.57
GIBBONS ELAINE A	6- 44D- 6	79,400	0	79,400	1,466.52
GIBBONS ELAINE A	6- 44D- 4	63,600	0	63,600	1,174.69
GIBBONS ELAINE A	6- 44D- 8	36,900	0	36,900	681.54
GILBERT DONNA L & CHARLES	2- 64-1	46,000	125,800	171,800	3,173.15
GILLIS DONALD K & LINDA A	2- 20D- 2	43,200	147,300	181,700	3,356.00
GILMORE TIMOTHY & DE LOS SANTOS DEBORA	3- 32	51,500	130,900	182,400	3,368.93
GIRARD RYAN R	3- 57	38,500	68,900	107,400	1,983.68
GLOVER LORNA J	2- 8A- 3	47,900	70,300	109,400	2,020.62
GODDARD STANLEY B & WILLA F	1- 13-1	33,000	85,800	104,720	1,934.18
GONNEVILLE REYNALD J AS TRUSTEE	6- 41-1	94,600	0	94,600	1,747.26
GONNEVILLE ROGER & DONNA	6- 52	72,400	122,900	186,500	3,444.66
GONNEVILLE ROGER & DONNA	6- 51	93,188	82,400	175,588	3,243.11
GONNEVILLE ROGER & DONNA	6- 48A	1,000	0	1,000	18.47
GONNEVILLE ROGER E & DONNA G	6- 48B	5,010	0	5,010	92.53

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
GONNEVILLE STEVEN E & MARIE A	6- 51-4	46,800	162,300	200,300	3,699.54
GONNEVILLE THOMAS R & LISA M	6- 52-1	69,250	282,000	351,250	6,487.59
GOODWIN LINWOOD C	3- 66	42,800	132,600	161,320	2,979.58
GOODWINS MILLS ADVENT CHRISTIAN CHURCH	7- 31	28,800	93,700	102,500	1,893.18
GOODWINS MILLS UNITED METHODIST CHURCH	2- 65-1	46,000	117,700	143,700	2,654.14
GOOGINS DANA G & BECKLER KAREN R	3- 69	46,900	91,200	129,300	2,388.17
GOSSELIN RICHARD D & TRISHA A	1- 12D-11	44,100	74,200	109,500	2,022.47
GOVE RICHARD E	3- 62-1	25,000	0	25,000	461.75
GOWEN REBECCA E	7- 32	43,000	187,700	221,900	4,098.49
GRANT JR NATHAN A & SHANNON A	3- 48	47,700	108,100	147,000	2,715.09
GRANTHAM DAVID	5- 20	104,300	93,600	197,900	3,655.21
GRANTHAM DAVID	5- 21	49,800	0	49,800	919.81
GRANTHAM EDWARD B & PEARL C	5- 21-1	54,000	95,400	140,600	2,596.88
GRANTHAM MARK	5- 29-1	58,700	76,000	134,700	2,487.91
GRANTZ PAUL N & CLAUDINE M	1- 12D-15	52,200	97,000	149,200	2,755.72
GREEN ROBERT E & KARLA L	2- 15D- 2	43,000	100,400	134,600	2,486.06
GREENE DONALD EMERY JR & CARRIE ALICIA	4- 15-3	36,000	124,400	160,400	2,962.59
GREGOIRE ANGELA & CHRISTOPHER	2- 22	52,700	74,900	127,600	2,356.77
GREGOIRE GLORIA J	3- 35	51,500	61,000	103,700	1,915.34
GREGOIRE GLORIA J	3- 34	52,300	3,300	55,600	1,026.93
GRENIER KIM M	2- 56D- 4	46,000	174,000	211,200	3,900.86
GRONDIN JOEL M & DARCY E	9- 1	75,900	137,300	204,400	3,775.27
GROVER ALBERT S & LINDA E	9- 5	43,000	158,500	192,700	3,559.17
GUAY CARL R	2- 33-3	61,500	148,900	201,600	3,723.55
GUAY GERALD P LIVING TRUST	3- 69-1	79,600	196,800	267,600	4,942.57
GUAY KENNETH J	1- 6-1	46,000	133,800	179,800	3,320.91
GUAY RICKY R & LEILANI D	2- 33-4	54,000	121,900	167,100	3,086.34
GUAY RICKY R & LEILANI D	9- 4-1	35,300	0	35,300	651.99
GUAY RICKY R & LEILANI D	2- 33	56,100	129,500	185,600	3,428.03
GUILLETTE ROBERT C HEIRS OF	3- 57D	52,700	141,600	194,300	3,588.72
GUIMOND SCOTT A & KATHLEEN M	6- 44D- 1	59,800	241,600	301,400	5,566.86
GUINEY SHEILA	7- 11	47,500	90,600	129,300	2,388.17
GUNTHER LORI	8- 8T12	0	14,700	14,700	271.51
GUSTAVSON ROGER A	6- 1-1	36,900	190,500	218,600	4,037.54
GUSTIN JEANNINE N	6- 28	41,600	81,900	114,700	2,118.51
H F PROPERTIES INC	3- 40	119,597	287,700	407,297	7,522.78
H F PROPERTIES INC	3- 38	38,571	0	38,571	712.41
HAFNER JASON T	2- 51-1	43,000	97,500	140,500	2,595.04
HALL BRETT A	4- 21-2	51,000	107,200	149,400	2,759.42
HALL ELIZABETH A & STONE KENNETH W	4- 6	51,500	66,200	108,900	2,011.38
HALL GALEN D & LISA A	2- 15	43,000	133,000	167,200	3,088.18
HALL RICHARD D	6- 41D- 4	88,600	258,700	347,300	6,414.63
HALLER TIFFANY S	3- 64D- 3	41,500	160,100	192,800	3,561.02
HANUSEK JOHN & LINDA M	8- 2-1	43,000	135,500	169,700	3,134.36
HARRIMAN ALICE R & VANESSA MAY	8- 20T 5	0	15,200	15,200	280.74
HARRIMAN NANCY M	5- 13- 1	46,000	170,600	207,800	3,838.07
HARRIMAN NANCY M PERSONAL REP.	5- 13-11	46,100	142,700	188,800	3,487.14
HARRIS BENJAMIN J & ARELLE L	3- 39	48,000	139,200	178,400	3,295.05

REAL ESTATE TAX LIST 2013

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HARRIS CARL W SR & WILMA L	3- 43C	47,500	93,000	131,700	2,432.50
HARRIS CLINTON A & RACHEL A	3- 39-2	19,500	0	19,500	360.17
HARRIS CLINTON A & RACHEL A	3- 40-3	59,469	256,800	307,469	5,678.95
HARRIS DAVID B	3- 43-3	14,600	0	14,600	269.66
HARRIS DIXIE A	3- 21	4,881	0	4,881	90.15
HARRIS DIXIE A	4- 35	81,900	1,200	83,100	1,534.86
HARRIS KEITH S	4- 30C	66,000	138,400	195,600	3,612.73
HARRIS KEITH S	5- 5-2	8,561	0	8,561	158.12
HARRIS KEITH S	5- 6	4,088	0	4,088	75.51
HARRIS KEITH S & ANGELA B	4- 30E	13,100	24,100	37,200	687.08
HARRIS KEITH S & BENJAMIN J	4- 25	23,305	8,100	31,405	580.05
HARRIS KEITH S & BENJAMIN J	4- 24	4,904	0	4,904	90.58
HARRIS KRISTIN L & CHRISTOPHER J	5- 39-6	52,400	112,400	164,800	3,043.86
HARRIS PAUL W PERSONAL REP.	3- 43	84,800	53,600	138,400	2,556.25
HARRIS PAUL WESTON	3- 43H	34,000	0	34,000	627.98
HARRIS PHILIP B	3- 43I	46,000	37,900	83,900	1,549.63
HARRIS PHILIP B SR & COLLEEN E	3- 43F	56,500	84,200	131,900	2,436.19
HARRIS WILLIAM	2- 46	45,000	0	45,000	831.15
HARRIS WILLIAM H	5- 39-4	46,000	139,600	185,600	3,428.03
HARRIS WILLIAM W	3- 39-1	40,011	0	40,011	739.00
HARRIS WILLIAM W & HARRIS DIXIE A - TIC	3- 5	32,084	0	32,084	592.59
HARRIS WILLIAM W & DIXIE A	3- 43-1	11,344	0	11,344	209.52
HAVU ALFRED O JR & HAZEL JANE	4- 15-2	32,000	12,800	36,000	664.92
HAVU ALFRED O JR (1/2) & HAVU DAVID & JOAN TRUSTEES (1/2)	4- 15	172,000	151,500	323,500	5,975.05
HAVU ELLEN MELINDA	4- 22	34,000	144,200	169,400	3,128.82
HAYWARD CHARLES W JR & JUDITH	2- 10	51,200	87,400	129,800	2,397.41
HEALD CAROLYN L	5- 45	61,500	88,400	141,100	2,606.12
HEBERT JOHN M & DOYON HEBERT REBECCA L	2- 56D- 3	46,000	273,500	310,700	5,738.63
HEBERT SCOTT P & LORIE M TRUSTEES	2- 56D- 5	46,000	178,300	215,500	3,980.29
HENNESSEY CYNTHIA G	7- 2	46,000	182,300	219,500	4,054.17
HEWES ELIZABETH	8- 20T 7	0	19,500	19,500	360.17
HILDENBRAND HENRY	8- 20T 4	0	14,600	5,800	107.13
HILL C DAVID	8- 1	121,800	86,700	208,500	3,851.00
HILL C DAVID & ROSE MARIE	1- 16	121,140	93,200	205,540	3,796.32
HILL C DAVID & ROSE MARIE	6- 40	67,355	55,700	123,055	2,272.83
HILL C DAVID & ROSE MARIE	6- 41	16,357	0	16,357	302.11
HILL C DAVID & ROSE MARIE	8- 8	140,400	67,700	208,100	3,843.61
HILL C DAVID & ROSE MARIE	2- 79	33,400	0	33,400	616.90
HILL C DAVID & ROSE MARIE	6- 32	6,500	0	6,500	120.06
HILL CONNIE D	8- 1-1	17,400	147,400	156,000	2,881.32
HILL DOUGLAS DAVID & HILL CONNIE DAVELYN	6- 40-1	14,300	0	14,300	264.12
HILL GEORGE W & SARALEIGH Y	2- 78	112,300	159,300	262,800	4,853.92
HILLES ROBERT A JR & LISA M	6- 4-2	46,400	164,300	201,900	3,729.09
HILLMAN LAURIE J & THOMAS W JR	6- 11-2	46,500	207,100	253,600	4,683.99
HILTON SCOTT C & CINDY A	3- 64D- 5	41,500	153,600	186,300	3,440.96
HIRST MICHAEL N	6- 41-6	51,700	96,400	148,100	2,735.41
HIRST WILLIAM N & SUYAPA I	4- 13	64,300	79,600	135,100	2,495.30

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
HOLLEY GREGORY M & MELISSA B	2- 15D- 3	43,000	132,400	166,600	3,077.10
HOOD BETTY LYNN	2- 32-2	43,300	78,400	112,900	2,085.26
HOOD JOHN N	6- 19	14,600	72,200	86,800	1,603.20
HOOD JOHN N	6- 21	55,000	84,200	139,200	2,571.02
HOOD LESLIE	6- 19A	45,500	75,900	112,600	2,079.72
HOOPER LINDA	6- 5- 4	46,900	152,800	190,900	3,525.92
HOOPER THOMAS	5- 35-7	37,000	0	37,000	683.39
HOUDE JOSEPH R R & SONIA M	8- 13D- 1	46,100	128,900	160,920	2,972.19
HOUDE MEGHAN & KEVIN	2- 21D-16	49,700	176,500	217,400	4,015.38
HOULE MARC V & MARY J	3- 64- 1	43,000	127,500	161,700	2,986.60
HOWARD ROBIN & JAMES	5- 10	700	8,800	9,500	175.47
HOWARD ROBIN & JAMES	5- 11-1	51,500	121,800	173,300	3,200.85
HOYT GARY G	5- 47	9,300	0	9,300	171.77
HUFF SUSAN	8- 8T11	0	18,200	9,400	173.62
HUGUENIN ALAN R & ROBIN L A	5- 2A	43,000	68,800	103,000	1,902.41
HUNT DIANE C	6- 3-3	38,100	0	38,100	703.71
HUNT DIANE C & MATTHEW E	6- 3	47,900	187,000	226,100	4,176.07
HUOT ROGER J & DONNA L	2- 12D- 4	43,300	66,700	101,200	1,869.16
INNESS EDWARD	5- 35-6	36,000	141,300	177,300	3,274.73
JACKSON LEON & TINA	2- 65-2	46,000	156,500	193,700	3,577.64
JANDREAU TONY & SHIRLEY	5- 19-2	46,000	136,100	173,300	3,200.85
JENSEN LARRY R	4- 3	93,400	63,800	148,400	2,740.95
JOHNSON KATHERINE & HARRIMAN JAROD	5- 13-12	45,900	0	45,900	847.77
JOHNSON LINDA	8- 8T 8	0	17,400	8,600	158.84
JOHNSON SCOTT S & JENNIFER A	4- 21-1	47,500	48,700	96,200	1,776.81
JOHNSON STUART L & DEBORAH L	4- 1-1	45,200	191,500	227,900	4,209.31
JOHNSTON FAITH & ROBERT D	5- 51	5,000	0	5,000	92.35
JOHNSTON FAITH & ROBERT D	6- 36	47,000	86,100	133,100	2,458.36
JOYCE RALPH & BRENDA S	8- 13D- 5	49,800	112,300	153,300	2,831.45
JUDICE STEPHEN	7- 18	41,000	67,000	108,000	1,994.76
JURGEN AGNES	8- 20T 2	0	17,200	3,120	57.63
JW GROUP LLC	3- 25	72,100	0	72,100	1,331.69
JW GROUP LLC	3- 23	91,300	0	91,300	1,686.31
KALLIO SUSAN P	1- 12D-33	44,600	95,400	131,200	2,423.26
KALOYARES CONSTANTINOS & ALICE	2- 21D- 1	46,000	94,800	132,000	2,438.04
KEENE HAROLD & LINDA	2- 34	40,000	97,800	129,000	2,382.63
KELLER GEOFFREY M & PAMELA	4- 36-2	48,000	157,300	196,500	3,629.36
KELLY DALE K & GAIL A	2- 21D-14	48,000	155,300	194,500	3,592.42
KENNIE THEODORE & LISA J	8- 14	37,000	99,000	127,200	2,349.38
KENNIE TIMOTHY & PRISCILLA	4- 34	46,100	178,600	215,900	3,987.67
KIMBALL DENISE	5- 39-5	57,700	101,100	150,000	2,770.50
KIMBALL DENNIS & DEBRA	2- 21D- 7	48,000	98,900	138,100	2,550.71
KIMBALL TRUST LAWRENCE & MARSHA TRUSTEES	9- 1-2	32,100	0	32,100	592.89
KING CHARLES W & SANDRA L	4- 4	46,500	95,900	142,400	2,630.13
KING HELEN P & GREGORY W	3- 64-10	41,200	116,400	157,600	2,910.87
KING LISA & TIMOTHY	5- 15-1	46,200	126,400	163,800	3,025.39
KORPI STEPHAN & MARY L	3- 64- 8	47,300	0	47,300	873.63
KURKUL JEFFREY & JENNIFER	2- 21C	46,500	148,500	186,200	3,439.11

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Owner	Map Lot	Land	Building	RE Billable	Original Tax
KYRIAZI LYLA G & JOHNSON JANIS R CO-PER REP	3- 17	34,000	81,200	115,200	2,127.74
LABONTE CHARLES M & PEGGY P	8- 13D- 6	46,600	153,300	191,100	3,529.62
LABONTE RICHARD D & JEAN E	3- 59-3	1,100	0	1,100	20.32
LABRECQUE SHANNON L	2- 68-1	52,100	137,000	180,300	3,330.14
LACHANCE LAWRENCE E	3- 25-1	46,000	176,700	213,900	3,950.73
LACHANCE PAUL & LINDA	2- 56D- 6	46,000	155,800	193,000	3,564.71
LAFLAMME DANIEL & LAFLAMME RAYMOND & RITA	3- 61	51,500	157,100	208,600	3,852.84
LAFLAMME RICHARD & TAMMY	2- 14D- 2	43,000	97,200	140,200	2,589.49
LAFLAMME RICHARD R & TAMMY L	2- 14D- 4	43,000	137,100	171,300	3,163.91
LAGARDE TAMARA	2- 28	36,000	26,800	62,800	1,159.92
LAGASSE GARY & MONICA	4- 16D- 8	39,300	191,900	222,400	4,107.73
LAGUEUX DAVID L & NADINE	4- 41	28,800	73,100	93,100	1,719.56
LAJOIE CHRISTY L & JAMES A	2- 14D-13	43,000	167,900	202,100	3,732.79
LAMBERT MARK R & DAWN M	6- 38-1	46,000	155,000	192,200	3,549.93
LAMONT CARRIE	2- 21D-13	49,800	114,700	155,700	2,875.78
LAMONTAGNE JOSEPH L & GENEVA J	2- 71	147,700	329,800	463,420	8,559.37
LAMONTAGNE MICHAEL J	2- 71-2	18,200	0	18,200	336.15
LAMONTAGNE MICHAEL J & LAURIE A	2- 71B	55,000	183,200	229,400	4,237.02
LANDRY ANITA A LIFE ESTATE	6- 5	56,500	255,700	312,200	5,766.33
LANDRY ROGER	6- 5- 5	40,000	138,500	169,700	3,134.36
LAPOINTE BRIAN L & KRISTI A	1- 12D- 1	45,700	157,900	194,800	3,597.96
LARIVIERE CRYSTAL ANNE	2- 40-1	2,061	0	2,061	38.07
LARIVIERE DONALD & ELAINE	2- 40	14,681	35,300	49,981	923.15
LARIVIERE DONALD & ELAINE	8- 20	128,123	286,300	414,423	7,654.39
LARIVIERE DONALD & ELAINE	2- 40A	40,000	101,800	133,000	2,456.51
LARIVIERE DONALD & ELAINE	2- 68	9,092	0	9,092	167.93
LAROCHELLE CARL & MARLENE	8- 20T 1	0	15,600	6,800	125.60
LAVIGNE DANIEL W & MICHELLE H	2- 21D-21	48,100	97,200	145,300	2,683.69
LAVOIE HAROLD J & GAIL G	3- 3	34,000	85,100	110,300	2,037.24
LAVOIE LANCE J & HEATHER D	5- 29-3	46,400	117,100	154,700	2,857.31
LEACH MICHAEL E & SHERRY L	3- 66-2	1,500	0	1,500	27.71
LEBEL JOSHUA R	7- 1- 7	41,700	90,800	132,500	2,447.28
LEBLANC EDWARD III & SARAH A	5- 8	30,200	53,600	83,800	1,547.79
LEBLANC EDWARD III & SARAH A	5- 5-1	41,000	119,900	152,100	2,809.29
LEBLANC EDWARD J III & SARAH A	5- 4	42,500	0	42,500	784.98
LEBLANC EDWARD J III & SARAH A	5- 5	32,400	0	32,400	598.43
LEBLANC MATTHEW J & JOANNE	4- 29	84,300	145,800	230,100	4,249.95
LEBLANC SHARON	4- 30B	63,000	157,100	211,300	3,902.71
LEBLANC-SYDNOR SUSAN	4- 30F- 2	69,300	172,900	242,200	4,473.43
LECLAIR RICHARD C JR & CAROLYN P	6- 51-1	46,000	135,600	172,800	3,191.62
LECLERC NORMAND R & HANDLEN-LECLERC PAMELA .	6- 42	40,300	74,700	106,200	1,961.51
LEDOUX ROGER & LAURETTE	3- 63	43,100	132,900	167,200	3,088.18
LEMIEUX RONNIE F & JOANNE B	5- 41D- 2	38,900	177,800	207,900	3,839.91
LENNOX JULIANNE M & MICHAEL J	8- 2-2	43,000	110,800	153,800	2,840.69
LEPAULOUÉ DAVID K & RACHEL A	2- 21D- 5	46,000	98,300	135,500	2,502.69
LETENDRE DAVID & DUPRAS LAURA M	2- 8A- 2	47,900	100,400	139,500	2,576.57
LETOURNEAU MARC R & PATRICIA	2- 14D- 3	43,600	124,000	158,800	2,933.04
LEVASSEUR MARK P & ELAINE M	2- 36-2	46,100	201,100	247,200	4,565.78

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
LEVECQUE DAVID M	8- 21	47,200	136,800	184,000	3,398.48
LEVESQUE CLAUDETTE	4- 39-1	49,000	0	49,000	905.03
LEVESQUE ERNEST L & BILLIE JO	2- 62	34,000	25,300	50,500	932.74
LEVESQUE LUCIEN & RACHEL	2- 72A	43,000	81,700	115,900	2,140.67
LEWIS RONALD T	1- 12D-16	53,200	89,900	143,100	2,643.06
LHEUREUX CHERYLEE & CHRISTOPHER E	4- 34-2	66,300	147,300	204,800	3,782.66
LHEUREUX CHRISTOPHER & CHERYLEE	1- 5-1	69,000	124,500	193,500	3,573.95
LIBBY RICHARD S II	3- 71	88,000	189,300	268,500	4,959.20
LITTLEFIELD EDWARD K	5- 32-1-4	36,200	209,800	237,200	4,381.08
LITTLEFIELD DOROTHY	8- 11	43,000	65,300	99,500	1,837.77
LITTLEFIELD JOHN R	4- 36-5	47,000	209,200	256,200	4,732.01
LITTLEFIELD KERMIT E	5- 32-1-5	40,100	109,600	149,700	2,764.96
LITTLEFIELD ROGER E	2- 30-1	33,300	89,300	113,800	2,101.89
LITTLEFIELD SCOTT & MICHELLE	5- 32-1-3	38,500	106,100	135,800	2,508.23
LITTLEFIELD STANLEY E & CAROL J	8- 20T 6	0	23,200	14,400	265.97
LODGE BRAD R & POLAKEWICH MICHAEL	3- 66-3	900	0	900	16.62
LOIGNON KEITH G & MAUREEN A	3- 58-3	43,000	44,100	78,300	1,446.20
LOIGNON WESTLEY & NINA L	3- 42-1	52,500	191,500	244,000	4,506.68
LORD JUSTIN J & INEZ	2- 21D- 9	51,700	116,600	159,500	2,945.97
LORD MARJORIE A	5- 13- 8	46,000	108,900	146,100	2,698.47
LORD MARJORIE A & DONALD F	5- 50	11,300	0	11,300	208.71
LORD STEVEN M & KELLY-LORD ANGEL R	6- 39-3	36,200	146,500	173,900	3,211.93
LOTHROP DOUGLAS B JR & CATHERINE E	5- 35A- 6	51,900	151,800	194,900	3,599.80
LOWELL KENNETH D SR	1- 12D-12	49,400	141,800	191,200	3,531.46
LOWELL CHRISTOPHER M & MORA SHAKIRA	3- 64-13	41,200	128,200	169,400	3,128.82
LUCY TIMOTHY & KAREN	6- 41D- 1	46,000	182,500	219,700	4,057.86
LYDON JOCELYN & SEAN	1- 12D- 6	48,100	138,300	177,600	3,280.27
LYDON RICHARD W & DIANE N	1- 5-3	34,000	0	34,000	627.98
MACHADO MARK	8- 8T 7	0	15,600	15,600	288.13
MADDEN PATRICK A III & TARDIF CHRISTINE A	7- 30	37,000	65,700	102,700	1,896.87
MAINE RSA #1 INC	6- 50Z	36,600	159,700	196,300	3,625.66
MALM MARK & DIANE M	6- 48	46,000	125,300	162,500	3,001.38
MARCHAND MATTHEW M	3- 64- 7	44,100	112,100	147,400	2,722.48
MARINE GEORGE E JR	2- 71A	43,000	83,300	117,500	2,170.23
MARINER COLE	8- 15	37,000	81,000	118,000	2,179.46
MARSHALL JAMES R	8- 7-1	51,100	117,500	168,600	3,114.04
MARTIN DAVID A & MARTIN PAUL J (TIC)	4- 10	61,800	162,300	224,100	4,139.13
MARTIN DEAN S & MARJORIE	4- 19	50,200	0	50,200	927.19
MARTIN JUDITH	4- 28	68,400	80,100	148,500	2,742.80
MARTIN KRISTIN R	4- 30F- 1	70,000	128,300	189,500	3,500.07
MARTIN RIQUIE L	2- 14A	84,600	164,800	249,400	4,606.42
MARTIN SHAWN E & VISETHEA C	3- 67-1	57,200	218,300	266,700	4,925.95
MARTINEAU DAVID E & PATRICIA L	7- 26	37,000	121,600	158,600	2,929.34
MASTELLER SCOTT G & HARMON DARLENE M	2- 14D-15	48,400	118,900	158,500	2,927.50
MATWYKO LISA	3- 64- 6	42,000	93,300	126,500	2,336.46
MAURICE JASON & LEBLANC DANIELLE	7- 19	37,000	121,200	149,400	2,759.42
MAURICE TAMMY M	1- 12D- 8	44,000	93,700	128,900	2,380.78
MAURICE TODD R & MAURICE JASON	3- 27	40,000	106,800	146,800	2,711.40

REAL ESTATE TAX LIST 2013

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MCCARDELL W MICHAEL & MELINDA H	2- 12A	44,200	107,000	142,400	2,630.13
MCCURDY LEE F & CRYSTAL A	7- 20	37,000	82,000	110,200	2,035.39
MCDONOUGH STEVEN M	4- 20	42,000	10,500	52,500	969.68
MCINTYRE DANIEL P	5- 42	70,600	0	70,600	1,303.98
MCKENNEY THOMAS F & JOANNE T	5- 12	69,000	263,900	313,540	5,791.08
MCKNIGHT DAVID & LAURA	8- 16	42,400	50,800	84,400	1,558.87
MCLAUGHLIN GLORIA LIFE ESTATE	3- 31	41,500	65,000	97,700	1,804.52
MCLAUGHLIN JOSEPH & MAXINE	4- 5	99,900	110,200	201,300	3,718.01
MCLAUGHLIN JOSEPH T II & TRACY L	4- 5-4	46,100	89,500	126,800	2,342.00
MCLEAN MONA M	3- 73D- 3	46,100	80,600	112,620	2,080.09
MCPEAK DAVID W	9- 1-1	43,400	148,500	191,900	3,544.39
MCPHAIL RICHARD L & NANCY J	2- 9	43,900	72,700	116,600	2,153.60
MERCHBERGER JOANNE L	3- 2-4	69,500	100,900	161,600	2,984.75
MERCIER SHANNON N	2- 14D-11	43,000	110,700	153,700	2,838.84
MERRILL MALCOLM R & ANNELIESE M	2- 10-1	43,900	95,000	124,820	2,305.43
MERRILL MARY & PRIESTMAN LARRY	8- 8T 2	0	20,200	11,400	210.56
MERRILL PETER L & MARGARET L	6- 44D- 5	46,400	197,100	234,700	4,334.91
MERRITT SAMUEL	3- 14	4,600	0	4,600	84.96
MESERVE BRADLEY	2- 65-3	49,342	173,800	214,342	3,958.90
MESERVE CLEMENT E JR & MERRILEE	6- 35	16,404	15,100	31,504	581.88
MESERVE EUGENE	5- 53	5,800	0	5,800	107.13
MESERVE EUGENE	6- 34	8,900	0	8,900	164.38
MESERVE EUGENE & VALERIE & JUSTIN & SETH	5- 55	55,100	108,200	154,500	2,853.62
MESERVE EUGENE & VALERIE & JUSTIN & SETH	3- 41	62,365	32,500	94,865	1,752.16
MESERVE EUGENE P	5- 55-2	46,000	66,900	112,900	2,085.26
MESERVE JUSTIN & KAMOLPHAN	3- 41-1	47,100	90,900	129,200	2,386.32
MESERVE MERRILEE & CLEMENT E JR	2- 73B	4,361	0	4,361	80.55
MESERVE MERRILEE & CLEMENT E JR	2- 65	2,000	0	2,000	36.94
MESERVE MERRILEE & CLEMENT E JR	2- 73A	49,300	119,800	160,300	2,960.74
MESERVE MERRILEE & CLEMENT E JR	2- 73	5,000	0	5,000	92.35
MESERVE SANDRA	5- 14-1	36,200	0	36,200	668.61
MESERVE SANDRA	5- 14-2	45,500	117,000	153,700	2,838.84
MESERVE SANDRA J	5- 14-4	10,000	0	10,000	184.70
MESERVE SANDRA J	5- 14	35,150	0	35,150	649.22
MESERVE STEPHEN	5- 13- 6A	44,200	101,500	145,700	2,691.08
METCALF DANA S & JENNIE L	5- 28-3	47,400	177,300	215,900	3,987.67
METIS EASTERN TRIBAL INDIAN SOCIETY OF ME	2- 58-2	51,900	85,600	137,500	2,539.63
METIS EASTERN TRIBAL INDIAN SOCIETY OF ME	2- 59	49,200	0	49,200	908.72
MILLER KIMBERLY A	6- 44D-10	81,500	307,600	380,300	7,024.14
MILLIGAN THOMAS JR	4- 14-2	49,500	0	49,500	914.27
MILLIGAN THOMAS JR	4- 11	13,300	0	13,300	245.65
MILLIGAN THOMAS JR	4- 12	127,300	2,000	129,300	2,388.17
MINIUTTI KIMBERLY A & VINCENT	1- 12D-30	45,000	144,500	180,700	3,337.53
MISHOE SHERI ANN & HAROLD O JR	2- 64-4	49,600	67,600	117,200	2,164.68
MITCHELL DAVID & SHARON & ATTLESON ALETA K & JOSHUA D	8- 6	50,200	67,700	109,100	2,015.08
MITCHELL LINDA H	5- 56	47,200	119,200	157,600	2,910.87
MITCHELL MICHAEL P & KATHERINE L	4- 9-2	51,700	157,700	200,600	3,705.08

REAL ESTATE TAX LIST 2013

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MITCHELL MICHAEL W & LINDA M	1- 12D-24	50,100	146,400	187,700	3,466.82
MONROE BRET A & VICKI C	3- 18A	60,400	207,200	258,800	4,780.04
MONROE BRUCE A & THERESA D	3- 18A- 1	36,000	50,800	86,800	1,603.20
MONROE BRUCE A & THERESA D	3- 18A- 2	58,300	164,600	214,100	3,954.43
MOOERS MARK W & KIMBERLY S	4- 34-1	46,000	123,300	160,500	2,964.44
MOOERS ROGER W & JEAN	7- 8	47,500	184,900	223,600	4,129.89
MORGAN EDWARD A & LISA M	1- 12D-21	44,300	91,200	126,700	2,340.15
MORGAN MARK W & KAREN O	5- 32-5	46,000	95,000	126,920	2,344.21
MORIN CANDACE L	2- 21D-23	48,100	157,300	205,400	3,793.74
MORIN ERIC	2- 14D-12	43,000	92,600	126,800	2,342.00
MORIN JAMES P & PORTER SHANNON	3- 73D- 4	46,600	168,000	205,800	3,801.13
MORIN MARK P & PAULINE	2- 20D- 3	44,800	223,800	259,800	4,798.51
MORISCHE STEVEN ALLEN & CROWLEY KRISTINA	5- 39-3	49,500	127,900	168,600	3,114.04
MORRISON FRANCES KAY & GRAY	4- 38	77,800	50,900	128,700	2,377.09
MORSE KAITLYN B	5- 29-6	36,100	123,000	159,100	2,938.58
MORSE STEVE C & LISA M	4- 16D-10	38,500	299,600	329,300	6,082.17
MORSE STEVEN C & LISA M	5- 29	76,200	0	76,200	1,407.41
MULLEN BRUCE E & KATHLEEN	5- 13- 7	43,000	93,100	136,100	2,513.77
MULLETT ALAN	3- 2-2	42,700	28,100	70,800	1,307.68
MULLETT ALAN D & LINDA J	3- 1	87,200	103,100	181,500	3,352.31
MULLETT ETHEL D	3- 2	48,700	63,600	103,500	1,911.65
MULLETT JAY	3- 2-7	36,000	82,500	118,500	2,188.70
MULLETT LEROY	3- 2-5	62,900	77,300	131,400	2,426.96
MULLETT LEROY	3- 2-6	46,900	77,700	124,600	2,301.36
MULLETT RAYMOND J & MARJORIE	3- 2-1	76,600	108,500	171,020	3,158.74
MURRAY MARK E & DONNA G	3- 46	47,300	94,900	133,400	2,463.90
MUSK JANET HILL	5- 52	83,400	0	83,400	1,540.40
NASON CYNTHIA A & THOMAS A	2- 8A- 1	43,200	78,000	112,400	2,076.03
NASON DONALD	6- 10-1	34,000	27,900	53,100	980.76
NASON JOSEPH R JR	5- 32-6	59,000	117,800	176,800	3,265.50
NASON JOSEPH R SR	5- 35-4	41,200	146,300	178,700	3,300.59
NICHOLS NATHAN	5- 29-2	46,300	71,000	108,500	2,004.00
NICOLETTI JEFF J & DANIELLE M	1- 12D-17	50,100	135,200	176,500	3,259.96
NIELSEN DOUGLAS E & KAREN B	3- 73D- 1	49,900	151,600	192,700	3,559.17
NILES ROBERT E & CAROL E	4- 8	40,000	165,400	196,600	3,631.20
NILES SAMANTHA	8- 8T10	0	22,400	13,600	251.19
NORKUS JEROMY T & MARCIE L	7- 1- 2	41,700	79,000	111,900	2,066.79
OBRIEN JAMES T & SANDRA A	2- 33-2	46,000	108,800	146,000	2,696.62
OLIVEIRA JAY & PATRICIA	4- 16D- 6	38,500	233,200	262,900	4,855.76
OMNIPOINT HOLDINGS INC	3- 4D- 6Z	36,600	132,500	169,100	3,123.28
OPUDA MICHAEL J & MARTEL SHARON	2- 21D- 4	46,000	156,000	193,200	3,568.40
ORAVITZ FRANK R & KAREN A	2- 15D- 1	43,000	92,100	126,300	2,332.76
ORIFICE ANTHONY D & SUSAN W	5- 30A	42,400	138,400	172,000	3,176.84
OSGOOD GARY D & KATHY J	2- 7	40,000	84,600	124,600	2,301.36
PAQUETTE TIMOTHY & SANDRA F	2- 12-10	49,300	169,700	219,000	4,044.93
PARADIS DANIEL L	2- 12D- 3	43,300	176,500	211,000	3,897.17
PARADIS GERARD JR	6- 38-3	50,300	187,800	224,020	4,137.65
PARADIS GERARD JR	6- 39	74,000	0	74,000	1,366.78

REAL ESTATE TAX LIST 2013

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PARADIS ROBERT E & LOUISE P	3- 12	40,900	88,200	120,300	2,221.94
PARADY LESTER L	2- 25	44,800	119,700	155,700	2,875.78
PARENT JULIE	1- 12D-29	44,700	154,200	190,100	3,511.15
PARENTEAU KEVIN W & THERESA A	2- 12D- 7	43,000	95,900	130,100	2,402.95
PARENTEAU MICHAEL P & SUSAN M	2- 21D-19	48,000	115,000	154,200	2,848.07
PARIS SANDRA & KEITH	9- 2	43,000	82,800	117,000	2,160.99
PARKER JON	8- 13D- 3	46,300	135,600	173,100	3,197.16
PARSLOW GREGORY E & AMY J	2- 56D- 2	46,000	108,900	146,100	2,698.47
PAUL DAVID F	5- 11	116,700	302,200	418,900	7,737.08
PAUL ROBERT J & ALICE L TRUSTEES	2- 35	44,400	85,600	130,000	2,401.10
PAYETTE DAVID M & CAROL L	3- 4D- 1	51,500	109,500	152,200	2,811.13
PEATMAN KRISTY L	7- 14-1	53,200	181,700	226,100	4,176.07
PELLERIN BRIAN R & KRISTIE L	2- 31	45,300	112,100	148,600	2,744.64
PELLETIER CHERYL L	4- 16F	41,500	86,600	119,300	2,203.47
PELUSO JOHN	2- 21D-11	50,700	145,700	187,600	3,464.97
PENDLETON DAVID O & BRIGITTE N	5- 34-1	46,100	151,600	188,900	3,488.98
PERSEILLE PATRICK J & PHILLIPS PERSEILLE RHONDA	1- 12D-37	48,800	121,200	161,200	2,977.36
PETERSEN ELDON & BARBARA	4- 32	54,000	125,200	170,400	3,147.29
PETERSON ROBERT & ANNA	5- 32-1	36,600	81,000	117,600	2,172.07
PETRIN DAVID S & JULIE A	3- 64D- 1	41,500	103,200	135,900	2,510.07
PHILBRICK CARLOS	3- 57B	43,300	113,600	148,100	2,735.41
PHILBRICK GARY E	6- 48A-1	69,400	157,700	218,300	4,032.00
PHILBROOK CHARLENE	7- 7-3	41,500	168,600	201,300	3,718.01
PHILBROOK WILBUR W JR	2- 64-2	46,000	130,200	162,120	2,994.36
PHILLIPS CAROL & GRAHAM JOAN & DORSEY BARBARA	7- 3	40,700	72,700	113,400	2,094.50
PICARD JOANNE PER REP FOR FLORENCE PICARD	6- 23	130,200	151,400	281,600	5,201.15
PICARD JOANNE PER REP FOR FLORENCE PICARD	6- 22	72,100	0	72,100	1,331.69
PICARD JOANNE TRUSTEE OF THE PICARD FAM TRUS	6- 23-1	34,000	0	34,000	627.98
PICARD KENNETH M & PERREAULT JOCELYN L	2- 14D- 6	43,100	117,700	152,000	2,807.44
PICARD RICHARD	6- 23(L)	0	29,800	29,800	550.41
PIERCE JOSEPH WILLIAM & PIERCE ELIZA (T/C)	6- 10	1,200	0	1,200	22.16
PIERSON DALE & KIRBY	3- 56-1	18,600	0	18,600	343.54
PIERSON DALE C & KIRBY J	3- 47-1	69,114	77,700	146,814	2,711.65
PIKE RONALD T	2- 36-1	46,100	124,900	171,000	3,158.37
PIKE RUSSELL E & KAREN F	4- 37-1	50,200	91,200	132,600	2,449.12
PINET HEATHER B	2- 75F	46,500	125,000	162,700	3,005.07
PINET JAMES	1- 1A	500	0	500	9.24
PINET ROGER J	8- 9	60,000	34,400	94,400	1,743.57
PINK RACHEL J	3- 58-4	45,200	111,900	157,100	2,901.64
PISANI ANDREW J & TAMARA	6- 51-2	46,100	148,800	186,100	3,437.27
PLANTE DALE R & BRENDA W	4- 16D-14	52,100	190,600	242,700	4,482.67
PLOURDE BRIAN J	4- 16A	36,000	166,300	193,500	3,573.95
PLOURDE BRIAN J & PLOURDE LYNNE P	4- 14	69,100	101,000	170,100	3,141.75
PLOURDE PAULINE T & DANIEL P	5- 13- 2	44,500	234,700	270,400	4,994.29
PLUMMER RICHARD	2- 66	40,000	102,000	133,200	2,460.20
POIRIER CAROL A & MAURICE L	9- 10-1	14,900	0	14,900	275.20
POIRIER DANNY G & KATELYNN M	3- 64-11	41,100	106,700	139,000	2,567.33
POIRIER PAUL G & JOANNA L	2- 21D-17	51,200	209,000	260,200	4,805.89

REAL ESTATE TAX LIST 2013

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POIRIER THEODORE M	2- 64-5	38,800	0	38,800	716.64
POIRIER THEODORE M & TUTTLE MILDRED	2- 64-3	64,000	276,800	332,000	6,132.04
POIRIER THEODORE M & TUTTLE MILDRED A	2- 64-6	28,200	0	28,200	520.85
POLAKEWICH MICHAEL	3- 4D- 6	54,100	153,100	198,400	3,664.45
POTYK ALAN W & BARBARA W	6- 44D- 3	83,500	238,100	312,800	5,777.42
POULIN PAUL R & GINA M	3- 66-1	46,000	137,300	174,500	3,223.02
PRATT ANDREW E	3- 64-12	41,200	101,100	142,300	2,628.28
PRECOURT CHERYL	2- 48	28,800	77,200	97,200	1,795.28
PRESTON JANE K	5- 31	172,600	54,100	217,900	4,024.61
PRESTON JANE K & PRESTON SILENA M	4- 40	49,600	52,400	93,200	1,721.40
PROCTER VIRGINIA	3- 22	40,000	63,900	89,820	1,658.98
PROCTOR KEITH C & JULIA A	6- 1-2	36,000	173,800	201,000	3,712.47
PROCTOR KENNETH J & SHERYL A	5- 35-2	42,900	103,300	146,200	2,700.31
RABIDA TAMMY E	6- 3-1A	46,700	215,800	253,700	4,685.84
RAINVILLE-CURRAN JULIEANNA	8- 8T 5	0	40,600	31,800	587.35
RAMSDELL ALDEN H & CHARLENE A & RAMSDELL WILLIAM A & ROBERTA A	4- 2	10,300	0	10,300	190.24
RAMSDELL WILLIAM PR	4- 7	32,500	0	32,500	600.28
RANKIN DONALD	2- 21D- 3	46,000	104,000	141,200	2,607.96
RAY CHRISTOPHER T & MICHELLE J	7- 14-2	40,200	123,900	164,100	3,030.93
RAYMOND ELIZABETH I	2- 72	89,400	108,700	198,100	3,658.91
RAYMOND GERARD & ELIZABETH & RAYMOND NANCY	2- 74	43,000	111,400	145,600	2,689.23
RAYMOND NEIL B & LEVASSAUR AMY L	6- 1-3	31,200	0	31,200	576.26
RAYMOND STEVEN G	2- 72-1	47,700	145,500	193,200	3,568.40
REASER RICHARD & CHRISTINE	2- 75A	45,700	169,700	206,600	3,815.90
REGAN PAUL E & LYDON BETHANIE J	4- 16D- 4	50,200	187,200	228,600	4,222.24
REMILLARD MICHAEL T & MISSY L	1- 12D- 7	44,100	82,100	117,400	2,168.38
REYNOLDS PAUL W & MALLAR-REYNOLDS LESLIE	3- 4D- 5	52,200	107,200	150,600	2,781.58
RIDDELL S ERIC & KIM E	3- 53	34,000	151,400	176,600	3,261.80
RIDOLFI STEVE & JENNIFER	4- 16D-13	39,400	186,600	217,200	4,011.68
RILEY THOMAS M & MISTY M	3- 18	61,800	151,200	204,200	3,771.57
ROBERGE LOUIS & YVETTE	8- 22	40,000	80,100	111,300	2,055.71
ROBERGE MICHAEL J SR	5- 2	53,100	83,800	136,900	2,528.54
ROBERTS CHIPPER K	5- 40-2	46,600	76,900	114,700	2,118.51
ROBERTS JAMES	5- 40	72,800	159,000	223,000	4,118.81
ROBERTS JEAN	4- 16D- 9	39,400	0	39,400	727.72
ROBERTS JEAN	4- 16D- 5	38,900	220,600	250,700	4,630.43
ROBERTS SHELLEY D & LAMBERT DANA G	5- 40-3	47,500	199,700	238,400	4,403.25
ROBINSON DANA F & CAROL A	5- 39-2	46,000	121,300	158,500	2,927.50
ROBINSON DARRELL D	5- 39	72,500	204,100	267,800	4,946.27
ROBINSON DARRELL D & ANGELA M	5- 39-9	44,600	0	44,600	823.76
ROBINSON JASON W	8- 19	28,800	71,900	91,900	1,697.39
ROCHEFORT RONALD & VICTORIA	3- 15D-12	46,500	200,200	237,900	4,394.01
ROCRAY KEITH E	7- 21	37,000	102,700	130,900	2,417.72
ROGER MICHAEL A & MADELEINE R	2- 69	51,400	86,900	129,500	2,391.87
ROGERS BLANCHE F HEIRS OF	9- 11	43,000	52,100	95,100	1,756.50
ROGERS PATRICK S & KRISTINE F	1- 12D-27	50,300	124,500	166,000	3,066.02
ROMA TIMOTHY J & ANDREA A D	3- 15D-11	46,500	239,100	276,800	5,112.50

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
ROSEN WALTER M & SANDRA J	6- 41D- 3	46,000	367,800	413,800	7,642.89
ROULEAU DARLENE J	1- 12D-20	44,000	178,300	213,500	3,943.35
ROWDYS INVESTMENTS LLC-A/K/A AHEARN FARM LLC	1- 5	302,000	51,300	353,300	6,525.45
ROWDYS INVESTMENTS LLC-A/K/A AHEARN FARM LLC	1- 2	157,519	0	157,519	2,909.38
ROY LOUIS A	8- 20T 3	0	16,000	7,200	132.98
ROY RICHARD J	4- 43	50,200	117,800	159,200	2,940.42
RUEL CATHLEEN J	5- 41D- 4	36,000	130,300	166,300	3,071.56
RUEL DALE R	5- 41D- 6	36,000	156,400	183,600	3,391.09
RUEL PHILIP & LUCILLE	5- 41	109,300	121,500	216,720	4,002.82
RUEL RALPH G & MADELEINE M	5- 41-7	27,000	0	27,000	498.69
RUEL ROBERT P	5- 41D- 3	36,000	74,900	102,100	1,885.79
RUMERY E TURNER & DOREEN A	5- 35-3	59,000	133,100	183,300	3,385.55
RUSSELL SCOTT G	1- 12D-13	61,200	142,900	195,300	3,607.19
S B DAYTON INC	2- 53	1,652,400	0	1,652,400	30,519.83
S B HOLDINGS INC	2- 50	255,900	0	255,900	4,726.47
SALTZER WILLIAM C (LIFE EST)	2- 30	34,700	112,500	138,400	2,556.25
LITTLEFIELD ROGER (REMAINDERMAN)					
SANBORN EVELYN	1- 13	88,400	89,800	169,400	3,128.82
SANDERS DOUGLAS W & MONIQUE S	3- 43E	51,500	168,800	211,500	3,906.41
SANTINI ADRIENNE M	5- 41D- 1	46,000	164,200	201,400	3,719.86
SARGENT JAMES W & PENNY K	4- 39-5	36,300	0	36,300	670.46
SAWYER DEBRA	5- 29-4	41,100	146,100	178,400	3,295.05
SAWYER JEFFREY P & KRISTA J	3- 68A	36,000	164,400	200,400	3,701.39
SAYWARD JEFFREY L & KIM M	2- 15D- 4	43,000	138,600	172,800	3,191.62
SBM CORPORATION	4- 16B	25,200	0	25,200	465.44
SCHAEBERLE MICHAEL D & CHERYL M	7- 4	50,200	164,000	214,200	3,956.27
SCOTT MICHAEL M & JENNIFER G	8- 13D- 2	47,400	155,100	193,700	3,577.64
SEAVEY JOHN A	1- 12D-31	44,200	142,500	177,900	3,285.81
SEVIGNY MATTHEW L & AMY	9- 1-3	43,100	153,000	187,300	3,459.43
SHAW DANIEL D	2- 80	3,600	0	3,600	66.49
SHAW ROCHELLE D	4- 10-4	46,200	218,500	255,900	4,726.47
SHAW YVONNE P & RICHARD M	5- 11-2	78,300	170,500	240,000	4,432.80
SHEA KEVIN J & LINDA K	2- 14D- 5	43,200	151,500	185,900	3,433.57
SHERMAN CHARLES A III & LINDA A	3- 56	76,550	116,500	184,250	3,403.10
SHUFFLEBURG JARILYN S	2- 21D-10	48,400	117,800	157,400	2,907.18
SIROIS APRIL L	2- 20D- 1	44,700	158,700	194,600	3,594.26
SKILLINGS DAVID & LISA	4- 16D- 1	42,700	163,200	197,100	3,640.44
SMALL FREDRICK L & WANDA	3- 7	43,000	126,400	169,400	3,128.82
SMITH DAVID W HEIRS OF	3- 37-1	86,500	0	86,500	1,597.66
SMITH HOWARD F JR & NICHOLS EVELYN L	3- 28	47,500	77,100	115,800	2,138.83
SMITH RICHARD C	7- 10A	7,000	0	7,000	129.29
SMITH RUTH S	3- 16	61,200	75,900	123,020	2,272.18
SMITH WALKER HEIRS OF	3- 20	90,978	128,600	210,778	3,893.07
SOMMER RYAN A & SHELLY N	3- 30	41,400	169,400	202,000	3,730.94
SOUCY CONNIE L & FABIAN R	2- 68-2	43,100	76,600	119,700	2,210.86
SOULE BARTON & PATRICIA	2- 12D- 6	43,000	102,400	136,600	2,523.00
SOULIERE MICHAEL	5- 32	103,500	169,300	264,000	4,876.08
SOULIERE MICHAEL & CLAIRE	5- 44	40,000	0	40,000	738.80

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
SOULIERE MICHAEL A & CLAIRE D	5- 32-3	70,400	0	70,400	1,300.29
ST LOUIS CHARLES	8- 8T 9	0	36,500	36,500	674.16
STARBIRD JOANN J & DAVID W	4- 45	242,100	265,400	498,700	9,210.99
STEARNS JASON W	2- 65-4	43,000	90,000	133,000	2,456.51
STEBBINS SCOTT	3- 69-2	56,500	99,800	147,500	2,724.33
STEEVES JAMES D II & JENNIFER C	4- 16D-11	38,500	290,300	328,800	6,072.94
STEFFAN KATHLEEN	5- 19-4	37,600	107,200	136,000	2,511.92
STEINDL ANDREW G & TERESA R	3- 4D- 2	54,000	264,600	309,800	5,722.01
STEWART DARRELL F & GLORIA	7- 23	37,000	111,300	134,220	2,479.04
STILPHEN LINDA	9- 4	52,900	171,300	215,400	3,978.44
STOKES CARRIE L	2- 37	40,000	53,300	84,500	1,560.72
STONE KEITH & KELLY	6- 51-3	46,100	155,900	193,200	3,568.40
STUBINSKI SCOTT B	1- 12D-18	51,400	131,100	173,700	3,208.24
STURDEVANT NANCY J	3- 16-1	49,200	114,300	154,700	2,857.31
STURDIVANT HANNAH K	8- 13D- 4	56,100	146,900	203,000	3,749.41
SUGHRUE BARTHOLOMEW III & SUGHRUE BRANDAN	4- 1-3	3,100	0	3,100	57.26
SUGHRUE BARTHOLOMEW J III & SUGHRUE BRANDAN PERSONAL REPRESENTATIVES	4- 1	128,000	127,000	255,000	4,709.85
SUGHRUE BRANDAN J & CATHLEEN A	4- 1-2	36,000	153,300	180,500	3,333.84
SUGHRUE GARRETT	4- 1-5	68,000	160,500	219,700	4,057.86
SUGHRUE PATRICK M	4- 1-4	68,500	223,200	282,900	5,225.16
SULLIVAN NANCY A & SULLIVAN RICHARD R JR (TIC)	3- 43A	46,400	213,000	245,320	4,531.06
SWAN CAROL	4- 30F- 5	69,200	158,800	219,200	4,048.62
SWAN CAROL	5- 6-1	49,300	0	49,300	910.57
SWAN POND SUBDIVISION HOMEOWNERS' ASSO	3- 64-14	1,400	0	1,400	25.86
SWAN SAMUEL D	4- 33	46,000	128,400	165,600	3,058.63
SWAN SAMUEL D	5- 5-3	33,700	0	33,700	622.44
SWAN TIMOTHY & RINKS-SWAN SHELENE	4- 30F- 4	68,400	136,100	204,500	3,777.12
SWEENEY PATRICK W	7- 7-6	79,600	200,800	271,600	5,016.45
SYLVAIN MAURILLE O & MARIANNE C	6- 41D- 2	46,600	175,500	213,300	3,939.65
SYLVESTRE ARLINE	2- 38	47,600	53,200	92,000	1,699.24
SYLVESTRE DANIEL D JR & BRICKETT AMY LYNNE	5- 19-5	33,400	163,500	188,100	3,474.21
SYLVESTRE DONALD JR & PENDLETON DAVID	5- 15	87,300	213,400	291,900	5,391.39
TALBOT ROBIN V & JENNIFER	3- 15D- 8	46,500	201,800	239,500	4,423.57
TANGNEY SUSAN M & PATRICK J	6- 44D- 2	82,100	209,600	282,900	5,225.16
TANGUAY DAVID L & DEBORAH L	8- 10	63,000	67,800	122,000	2,253.34
TANGUAY KEVIN C	2- 14D-16	43,600	116,400	160,000	2,955.20
TARBOX CAROLINE W	6- 47	52,700	98,300	142,200	2,626.43
TARBOX PETER & KATHLEEN LYNN	2- 31-1	47,300	92,800	140,100	2,587.65
TARBOX PETER & KATHLEEN LYNN	2- 31A	46,200	79,600	117,000	2,160.99
TARDIFF BEATRICE HEIRS OF	6- 50	117,700	0	117,700	2,173.92
TARDIFF RICHARD H & LOUISE R	6- 50-1	54,800	500	55,300	1,021.39
TARDIFF RICHARD H & LOUISE	6- 49	46,500	105,000	142,700	2,635.67
TARTRE MARGARET A	5- 13-10	46,000	87,500	124,700	2,303.21
TAYLOR GEORGE J & COLLEEN M	2- 23-1	33,000	88,300	121,300	2,240.41
TAYLOR GERALD & CHERYL	7- 7-1	46,300	120,200	157,700	2,912.72
TAYLOR JAMES P & CHRISTINE C	2- 75E	36,000	102,700	129,900	2,399.25
TAYLOR STACEY L	2- 75	77,500	102,900	171,600	3,169.45

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
TENNEY TIMOTHY H & CYNTHIA J	9- 8	43,000	109,900	144,100	2,661.53
THEBARGE MARK R & PATRICIA H	3- 71-2	52,200	113,900	157,300	2,905.33
THERIAULT DAVID M & LUANNE M	3- 43D	46,000	128,400	165,600	3,058.63
THERIAULT KIRK W & RAE B	1- 12D- 3	44,500	101,400	137,100	2,532.24
THIBODEAU STACY A	2- 12D- 1	43,000	81,800	116,000	2,142.52
THOMAS MICHELLE A	2- 21D-15	49,300	96,100	136,600	2,523.00
THOMEN ANDREW & WAKEFIELD REBECCA K	7- 28	37,000	80,000	108,200	1,998.45
THOMPSON WILLIAM A & LAURIE C	4- 12-2	46,000	167,000	204,200	3,771.57
TIBBETTS JILL M	7- 5	41,500	84,800	117,500	2,170.23
TOZIER GREGORY A	8- 29	43,000	61,600	95,800	1,769.43
TOZIER RICHARD & RETA	8- 26	33,000	8,000	41,000	757.27
TOZIER RICHARD & RETA	2- 16	43,000	65,100	99,300	1,834.07
TOZIER RICHARD G & RETA D	8- 7	45,800	64,500	110,300	2,037.24
TRACY MICHAEL A	5- 26	113,600	0	113,600	2,098.19
TRACY MICHAEL A & DIANA K	5- 25	70,900	77,700	148,600	2,744.64
TRAFFORD MARK A & DESMOND SANDRA D	2- 12D- 2	43,300	222,300	256,800	4,743.10
TRASK JAMES R & SANDRA J	5- 35A- 1	36,000	180,800	208,000	3,841.76
TRASK JASON W & ABAGAIL J	5- 21-2	37,500	115,700	153,200	2,829.60
TRASK KACIE D	5- 21-3	37,500	126,400	155,100	2,864.70
TRAYNOR TIMOTHY J & KATHY L	2- 12D- 5	43,000	74,700	108,900	2,011.38
TREMBLAY KIT E	3- 67	49,500	48,300	89,000	1,643.83
TREMBLAY ROBERT R & LINDA M	4- 39-7	53,000	183,700	227,900	4,209.31
TRIPP NORMAN F & BARBARA L	5- 17	40,600	113,900	145,700	2,691.08
TRIPP CRAIG W & DEBORAH M					
TROTTIER CARL & LORI	3- 15D-10	46,500	199,500	237,200	4,381.08
TUCKER TERRANCE & JULIE W	3- 25-2	46,100	108,500	140,520	2,595.40
TUKEY ROBERT L JR	7- 1- 1	41,700	114,700	147,600	2,726.17
VALENTE JAMES A	4- 5-2	61,500	89,200	141,900	2,620.89
VALLIERE WILLIAM & THERESA	8- 18	37,000	70,800	99,000	1,828.53
VANDERMEER JAYSON & REBECCA	3- 4D- 3	61,800	203,800	256,800	4,743.10
VARTANIAN JAMES	8- 8T 1	0	16,200	16,200	299.21
VENTURA THOMAS S & HILARY M	4- 39-3	32,500	0	32,500	600.28
VEZINA DERRICK D & LAURIE A	5- 28-2	46,700	180,200	218,100	4,028.31
VIEIRA ANTONIO J & MARIA E	5- 35A- 7	36,000	228,000	264,000	4,876.08
VIGUE JUDITH	1- 17-1	54,000	150,800	196,000	3,620.12
VIGUE PROPERTY MANAGEMENT LLC	3- 9	60,000	81,800	141,800	2,619.05
VOISINE NORMAND & PATRICIA L	3- 67A	64,100	99,900	155,200	2,866.54
VOISINE NORMAND J TRUS OF THE	3- 67-3	46,200	101,100	147,300	2,720.63
WADDINGTON MICHAEL & JULIE	2- 11-1	36,000	93,100	120,300	2,221.94
WADDINGTON ROY W & PATRICIA A	2- 11-2	44,000	141,100	171,020	3,158.74
WALKER KARLYN & CARL	2- 59A	34,600	0	34,600	639.06
WALKER KARLYN E & FREEMAN LESLIE L	2- 63	46,000	45,000	91,000	1,680.77
WALLS GARDNER R & MARILYN J	4- 15-1	46,000	143,900	181,100	3,344.92
WALSH SARAH C & CARL D	2- 14B- 2	43,000	104,100	138,300	2,554.40
WALTON KATHY A	5- 30	42,200	105,900	139,300	2,572.87
WALTON MARK	2- 59-1	31,700	0	31,700	585.50
WALTON MARK A & ROBIN K	3- 19	66,300	140,400	197,900	3,655.21
WARREN PETER J & JOAN H	5- 15-1B	46,200	231,200	263,320	4,863.52

REAL ESTATE TAX LIST 2013

Owner	Map Lot	Land	Building	RE Billable	Original Tax
WATERHOUSE JAMES C III & JAYNE L	3- 23-4	64,000	280,000	335,200	6,191.14
WATERHOUSE JAMES C JR & JOAN	3- 24	70,400	70,000	131,600	2,430.65
WATERHOUSE JEREMY C & SAMANTHA E	3- 23-2	46,000	156,700	193,900	3,581.33
WATERHOUSE JOEL S & CYR KEVIN J	3- 23-3	46,000	141,800	187,800	3,468.67
WATERHOUSE JOHN M	3- 23-1	47,500	118,200	156,900	2,897.94
WATERHOUSE THERESA C	4- 36	36,000	110,100	137,300	2,535.93
WEAVER JUDITH M & RONALD M V	2- 12D- 8	43,000	102,800	137,000	2,530.39
WEBBER ERIN L	4- 30F- 6	51,700	0	51,700	954.90
WELCH NANCY R	5- 37	43,000	42,600	76,800	1,418.50
WHITE DOROTHY	5- 19-1	36,000	41,300	68,500	1,265.20
WHITEHOUSE JAMES E	4- 34-3	48,100	29,500	68,800	1,270.74
WHITEHURST JOSEPH & TAMARAH	1- 12D-36	56,400	130,000	177,600	3,280.27
WHITNEY DARRELL & LISA	3- 43G-1	40,100	285,900	326,000	6,021.22
WIGGAN HOPETON O & LISA L	2- 11	43,000	121,500	155,700	2,875.78
WILCOX PAMELA L	4- 14-1	46,000	100,300	137,500	2,539.63
WILKINSON CHARLES & ANNE	7- 7-4	50,200	101,900	143,300	2,646.75
WILSON STEVE & DIANE TRUSTEES	4- 10-3	44,000	145,100	180,300	3,330.14
WOOD RICHARD L JR & HOLDEN LINDSAY J	4- 39-8	46,100	262,600	299,900	5,539.15
WOOD TIMOTHY G & CATHERINE M	3- 67-2	43,000	44,500	87,500	1,616.13
WOODWARD CARL & PAMELA A	2- 69-3	44,000	129,100	164,300	3,034.62
WOODWARD LAURALEE	1- 12D- 2	44,200	84,500	119,900	2,214.55
WOODWARD ROBERT R	3- 57A	44,500	44,300	80,000	1,477.60
WOODWORTH BRYAN L & PHYLLIS G	3- 43B-1	53,700	118,300	172,000	3,176.84
WOOSTER HARRY M JR	5- 24	51,500	83,100	125,800	2,323.53
WORK GLENDINE ANDERSON	4- 30A	60,700	120,500	172,400	3,184.23
WORK GLENDINE ANDERSON	5- 5-4	3,795	0	3,795	70.09
WORMWOOD EDMOND W & MARGARET E	4- 42	46,000	61,100	98,300	1,815.60
WORMWOOD RONALD & SARAH	2- 21A	39,500	0	39,500	729.57
WORMWOOD RONALD & SARAH	5- 34-2	46,900	262,100	300,200	5,544.69
WORMWOOD RONALD A & SARAH	5- 34	67,800	0	67,800	1,252.27
WORMWOOD RONALD A & SARAH	5- 32-2	78,500	0	78,500	1,449.90
WORMWOOD RONALD A & SARAH	5- 49	4,000	0	4,000	73.88
WRIGHT DANA S & GLORIA J	2- 21D- 8	52,600	113,200	157,000	2,899.79
YORK COUNTY FISH & GAME CLUB	3- 13	98,000	24,900	122,900	2,269.96
YORK COUNTY FISH & GAME CLUB	3- 11	34,000	0	34,000	627.98
YORK COUNTY FISH & GAME CLUB	3- 10	25,900	0	25,900	478.37
YOUNG CHARLES N & JEAN W	4- 39	49,000	106,800	155,800	2,877.63

PERSONAL PROPERTY TAX LIST 2013

Owner	PP Billable Value	Original Tax	BETE Exempt	State Reimb.
ADORN QUALITY PAINTING LLC			1,700.00	15.70
AHEARN FREDERICK J	6,900.00	127.44		
ANDY'S AGWAY INC	9,200.00	169.92		
ARNOLD GLEN			4,000.00	36.94
AUTO-MANIA INC	9,300.00	171.77		
BEDARD RONALD	4,600.00	84.96		
BOILING SPRING LANDSCAPE INC	45,100.00	833.00		
CIANBRO EQUIPMENT LLC	1,000.00	18.47	1,500.00	13.85
COLE ALBERT P JR	5,700.00	105.28	600.00	5.54
COLE FARM DAIRY INC	12,600.00	232.72		
CUSHMAN HOWARD			1,500.00	13.85
DANCAUSE BRIAN	11,600.00	214.25		
DAYTON SAND & GRAVEL INC	1,313,900.00	24,267.73	1,853,400.00	17,116.15
DIRECTV LLC	23,400.00	432.20		
DISH NETWORK LLC	12,900.00	238.26		
DUBE DESIGN & CONSTRUCTION INC	3,100.00	57.26		
EASY LIVING HOMES INC	3,500.00	64.65		
FARM CREDIT LEASING SERVICES CORP	11,600.00	214.25		
FITZPATRICK PAUL W JR	9,300.00	171.77		
FLIPPIN' GOOD LLC	10,000.00	184.70		
FOLEY BRENT	2,300.00	42.48		
GARY'S ELECTRIC INC	2,300.00	42.48		
GENUINE PARTS COMPANY	22,400.00	413.73		
GONNEVILLE DONNA & ROGER	4,200.00	77.57		
GONNEVILLE ROGER	7,500.00	138.53		
GRAYHAWK LEASING LLC	2,000.00	36.94		
HARRIS CLINTON A	37,700.00	696.32		
HARRIS KEITH	4,800.00	88.66	23,300.00	215.18
HARRIS WILLIAM W & DIXIE A	31,800.00	587.35		
HARRIS WILLIAM W & DIXIE A	24,600.00	454.36		
HILL C DAVID & ROSE MARIE	12,500.00	230.88	7,200.00	66.49
HOOD JOHN N	21,400.00	395.26		
JACKSON LEON & TINA	1,800.00	33.25	52,400.00	483.91
LAMBERT DANA	3,500.00	64.65		
LARIVIERE CRYSTAL ANNE	1,600.00	29.55		
LEBLANC EDWARD III	7,100.00	131.14		
LEBLANC EDWARD III & SARAH	49,700.00	917.96		
LECLERC NORMAND R	15,100.00	278.90	2,600.00	24.01
LEVECQUE DAVID M	21,700.00	400.80		
LHEUREUX CHRISTOPHER & CHERYL	2,400.00	44.33	2,000.00	18.47
LITTLEFIELD SCOTT & MICHELLE	5,800.00	107.13		
MAINE FIBER COMPANY INC	15,300.00	282.59		
MCLAUGHLIN JOSEPH & MAXINE	8,900.00	164.38		
MESERVE CLEMENT JR	7,900.00	145.91	14,500.00	133.91
MESERVE VALERIE	1,700.00	31.40		
PIERSONS NURSERIES INC	96,200.00	1,776.81		
PINET WILLIAM	5,800.00	107.13		

PERSONAL PROPERTY TAX LIST 2013

Owner	PP Billable Value	Original Tax	BETE Exempt	State Reimb.
POIRIER PAUL	64,500.00	1,191.32		
POIRIER THEODORE M	15,600.00	288.13		
RICKSHAW DEVELOPMENT CORP	3,600.00	66.49	9,700.00	89.58
ROBERGE MICHAEL J SR	1,900.00	35.09		
ROBERTS JAMES	3,500.00	64.65		
ROD'S ELECTRIC INC	2,400.00	44.33		
SAWYER JEFFREY P	46,200.00	853.31		
SEVIGNY MATTHEW	28,900.00	533.78		
SMR ELECTRIC INC	2,300.00	42.48		
SOULIERE SERVICES LLC	34,700.00	640.91		
STEVE MORSE CARPENTRY INC	2,500.00	46.18		
STRATEGIC CONCEPTS	1,700.00	31.40		
TANGUAY DAVID	7,800.00	144.07		
TANGUAY KEVIN	2,300.00	42.48		
TIME WARNER CABLE INTERNET LLC	16,100.00	297.37		
TIME WARNER CABLE NORTHEAST LLC	439,500.00	8,117.57		
TONY'S HVACR INC	1,400.00	25.86	400.00	3.69

CODE ENFORCEMENT OFFICE REPORT 2013

BUILDING PERMITS ISSUED

4	Growth	4	Additions
5	Single Family Home	7	Garage
1	Swimming Pool	2	Accessory Structure
6	Deck	1	Mobile Home

PLUMBING PERMITS ISSUED

11 External Permits

14 Internal Permits

Permits are needed for any change, addition or modification in construction (other than cosmetic changes), to structural members of buildings such as bearing walls, columns, beams and girders. Also, a permit is required for sheds, foundations, pools (in-ground), chimneys, fireplaces, demolition, remodeling projects and any plumbing projects.

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. This is extremely important in case of an emergency.

Respectfully Submitted:
Jim Roberts, Code Officer

The Town of Dayton Zoning Ordinance can be found on the town's website under Ordinances.

Photo courtesy of Andrew & Becki Thomen



DAYTON HISTORICAL SOCIETY

Annual Report for the Fiscal Year Ending June 30, 2013

A small group of residents started the Dayton Historical Society in February, 2001 with the goal of preserving Dayton history and saving the Franklin-Dow School, the town's remaining one-room schoolhouse, located on the corner of Buzzell Road and Murch Road. Since 2001 the Historical Society has replaced the roof and repaired the foundation, installed an electrical box, and had the exterior walls repaired and painted. In 2006 attention shifted to the interior, and the tin walls were patched and painted and the floor was refinished. Grates were installed in the foundation to improve air flow and reduce interior moisture. There is still much work to do: the building needs to be rewired for electricity, the coat room is unfinished, and the exterior walls need constant maintenance.

The Historical Society is also interested in preserving local cemeteries and is pleased to present an online, searchable database of Dayton cemeteries. Please visit our website at www.daytonhistoricalsociety.org.

Meetings are generally held on the last Tuesday of the month, with combined November/December and January/February meetings. Summer meetings are held at 6:30 PM at the Franklin-Dow Schoolhouse on the corner of Murch Road and Buzzell Road and winter meetings are held at 6:30 PM at Harris Farm Ski Hut. We welcome anyone with an interest in Dayton history, whether or not they reside in town. Annual dues are \$10.00 per person.

The Society's sources of funds are membership fees and the generous donations of former students, interested residents and local businesses, as well as a yearly amount requested from the Town. The Society also holds bake sales at elections. A very popular fundraiser is the Dayton Calendar, featuring historic photos of Dayton from private collections. This has been produced for several years and has become a collectors' item. All funds go to the restoration of the Schoolhouse.

Members are actively seeking photos for the 2015 calendar. If you have any you wish to share, please contact a member. Your photos will be scanned and returned to you. The Dayton Historical Society also seeks donations of money, time, and items of historical interest, especially school furnishings.

For more information, please visit our website at www.daytonhistoricalsociety.org or contact Andy and Valerie Cole at 499-8224.

PARKS & RECREATION COMMITTEE

Last fall, several parents, grandparents and community members came together to address the aging playground at our town park, which is also used by the school children while out at recess. We quickly realized that we all had a vision of not just improving the play area but to bring much needed recreation programs to community members of all ages. We soon became the new Parks & Recreation Committee and haven't slowed down since! Not only have we raised several thousand dollars towards the playground improvement and spent many hours researching, planning and meeting with playground representatives, but we have also offered several new recreation programs in addition to the existing soccer and basketball programs. Both soccer and basketball each had about 40 participants.

This winter, we started offering "Parent's Night Out" once a month. Parents bring their children to the gym to enjoy crafts, dinner and games while parents have a few hours to enjoy a dinner out, shopping or just time at home in a quiet house. A 6-week Game Session was also offered which was a huge success with over 30 children and 15 parents participating! Some families took advantage of the "Open Gym" on Saturday mornings and then stayed for the Game Session. Kids, and parents, played kick ball, musical chairs, line-tag and the favorite Dodge Ball! We offered a "Spring Sports Equipment Swap" as well and hope to continue with one in the fall. We have also been trying to get a preschool playgroup up and running as well as cribbage as we know many folks have requested this. Stay tuned and stay informed on what we have going on; send an email to daytonrec@roadrunner.com to be added to our programs email list.

We would like to THANK all community members who continue to support the Parks & Recreation Committee with financial contributions as well as those who volunteer for our various activities. Without our volunteers we would not be successful!

Respectfully submitted: Ryan Sommer, Chair



MUNICIPAL BUILDING & FIELD UPDATE

Last fall a small but dedicated group of volunteers made an attempt to finish the excavation of the new Municipal Fields before winter set in! We made significant progress, but once again Mother Nature beat us. However by the time this report is printed, the backstop should be installed, and grass seed spread ready for the fall baseball/softball season. We are also installing a fence along the property that runs parallel with Clarks Mills Road. This will help us keep vehicles from entering and driving across the new fields. This has been a long term project and one that would not have been possible without the dedication of time, equipment and materials. A pat on the back to the following individuals and companies for the latest round of field work.

Rusty Keene
Scott Littlefield
Scott Hebert
Mike Souliere

Dayton Sand & Gravel
Big Boy Trucking
Dearborn Construction
Souliere & Son



Brian Dancause
Justin Sawyer
Tim Whitten
Mark Grantham
Brian Pellerin

Dancause Construction
Sawyer & Sons
Fitzpatrick Trucking
Dayton Snow Fighters
Joe Gagne

Thank You Bill & Liz Baynes for donating your time once again to keep the oasis around the flag pole looking fantastic.. It is one of the first things you notice as you approach the municipal building. Great Job!

**“Volunteers,” transforming a town into a community!!
~ THANK YOU EVERYONE!! ~**

DAYTON PLANNING BOARD ANNUAL REPORT

Fiscal Year Ending June 30, 2013

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2012- June 30, 2013. The following is a summary of the year's work:

Regular meetings:	11
Site Walks:	1 – Poirier Property, Kyle Drive
Public Hearings:	1 – Poirier Property, Kyle Drive
Conditional Use Permits:	1 issued– Paul Poirier allowing storage of plow trucks, with conditions
Subdivisions:	Approved two-year extension of Phase 3 in Linwood Acres Reclassified a lot in Cook's Brook subdivision as a buildable lot

The Planning Board is scheduled to meet twice a month, on the first and third Tuesday, beginning at 7:00 PM at the Town Hall. If there are no items on the agenda one meeting per month may be canceled. The agenda and meeting information is available on the town web site at www.dayton-me.gov. Meetings are open to the public.

Public Hearings are held as needed and are advertised in the Biddeford-Saco Courier and on the Town of Dayton web site. Notices are also posted in Town Hall, at Harris Farm, and at Andy's Agway.

Those wishing to appear on the Planning Board agenda are asked to submit a form stating their request. The form may be obtained at Town Hall. Conditional Use Permit and subdivision applications are available at the Town Hall. Copies of the Town's Zoning Ordinance and Subdivision Regulations are also available at Town Hall for a small fee.

Meeting minutes are available on the Town's web site under "Agenda and Minutes- Planning Board".

Respectfully submitted: Valerie Cole, Secretary

SACO RIVER CORRIDOR COMMISSION

“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) administers the Saco River Corridor Act, which was established by the legislature in 1973. Through the Act, the Commission helps oversee land use development within 500 to 1,000 feet of the Saco, Ossipee, Little Ossipee Rivers, the Little Ossipee Flowage, and Balch Lake. The Commission is made up of representatives from twenty communities bordering these water bodies. Each of the twenty municipalities has an obligation and opportunity to be represented by one regular and one alternate member who is appointed by the Selectmen or Mayor.

The Town of Dayton is fortunate to have Sharon Martel and Thomas McKenney as its voice in the Commission. In a practical sense, being on the Commission gives the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year.

We are pleased to report that we will have finished our thirteenth successful season of our Saco River Basin Water Quality Monitoring Program during September, 2013. Currently, we have over 18 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at thirty-five different locations during the months of May through October. All of the information relating to the past thirteen years of the Commission’s monitoring program can be found on our website located at www.srcc-maine.org.

Dayton residents interested in obtaining additional information about the Saco River Corridor Commission’s work or for a copy of the water quality monitoring information should feel free to call Dennis J. Finn, the Commission’s Executive Director. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.



Photo courtesy of Jim Roberts

LYMAN-DAYTON FIRE COMMISSION

Annual Report for Calendar Year 2013

The Fire Commissioners thank the Goodwin's Mills Fire-Rescue (GMFR) officers and members, the Lyman and Dayton Boards of Selectmen, and the Towns' Budget Committees for their continuing cooperation in working through the issues associated with the management of a Municipal Fire Department.

The Fire Commission (FC) has three members from each Town appointed by the Boards of Selectmen to manage the operation of GMFR which provides fire-emergency rescue services to the residents of Lyman and Dayton. The FC conducts business under the provisions of the Interlocal Agreement between the Towns of Lyman and Dayton, and FC Bylaws. FC meetings, minutes and documents are posted on the Towns' internet websites. Members of the public are welcome to attend the meetings.

GMFR is staffed by a full-time Fire Chief, and three full-time Firefighter/EMTs who work rotating shifts to provide two FF/EMTs on duty from 6 am to 5 pm daily. Additional staffing is provided by approximately 40 part time Call Force employees. There is no coverage at night at the Fire Station, except for winter storm or other potential emergency situations. Night emergencies are covered solely by Call Force employees. There are situations where no responders are available, which results in us asking our surrounding communities to cover these emergencies.

The Fire Commission met 24 times in Calendar Year 2013.

Major items accomplished:

- Streamlined approval procedure for payroll and accounts payable warrants.
- Amended Interlocal Agreement twice for clarification, and improvement of financial procedures.
- Approved LDFC Regulation 1104, Complaint/Compliment Reporting and Investigation Procedures to establish a formal procedure for processing reports of exceptional performance and internal/external complaints, and to regulate disciplinary actions.
- Developed alternative options for replacement of GMFR fire trucks/ambulances for presentation to Selectmen and Budget Committees (pending Towns approval).
- Developed a personnel staffing option to provide GMFR night time coverage (pending Towns approval).

Major challenges for calendar year 2014:

- Seek Town Selectmen and resident approval for additional per diem FF/EMTs to provide one employee on duty at night from 5 pm to 6 am daily.
- Seek Town Selectmen and resident approval for replacing a 1987 Fire Truck (currently out of service), and planning for replacement of a 1999 Rescue Ambulance.

Respectfully submitted: Don Herson, Fire Commission Secretary



Goodwins Mills Fire-Rescue
Office of the Fire Chief
481 Goodwins Mills Road
Lyman, Maine 04002-7524

February 20, 2014

RE: 2013 Report from the Fire Chief and Forest Fire Warden

To the Residents of Lyman and Dayton;

2013 proved to be as challenging as years past. We saw a decrease in the number of 9-1-1 calls compared to 2012. We ended 2013 with 629 calls, a decrease of 85 from 2012. We evaluated 476 patients and transported 317 to a local hospital. We handled 136 reported fires and 107 technical rescues (including motor vehicle crashes). We issued 1201 burning permits.

In 2012, the number of calls we couldn't answer was 12, last year that number was 23. While we strive to answer every call, the increase in the number of calls is putting a strain on our volunteer style approach to emergency service. Overnight, late night and early morning calls may go unanswered. While many dedicated individuals are employed by our fire department, the volunteer style of emergency response is a concept our community has outgrown. The task of balancing work, family and being a call firefighter is impacting our members. It has become necessary to staff our fire station 24-hours a day. For the third consecutive year, I have requested funding for additional staff. It is my hope that 2014 will be the year we have 24-hour coverage.

Our fleet of fire apparatus is aging. Of our 8 vehicles, 5 were purchased between 2003 and 2011. 5 of the 8 are either overdue for replacement or should be replaced in the next 3-years. This winter I took our 1987 Ford fire engine out of service for safety concerns. Loss of this engine has a significantly negative impact on our ability to provide services. My decision to retire this engine is available in a report titled "Retirement of Engine 3". Which is available at www.gmfd.org in the Chief's Reports section. Our 1999 Ford Ambulance needs replacement soon as well. The Fire Commission, both Boards of Selectmen and Budget Committees have recognized the importance of an apparatus replacement plan. They are working on plans to fund such a program. Development and adherence to a predictable replacement cycle to allow for better financial planning and future preparation.

The detailed Fire/Rescue annual report for 2013 is posted at www.gmfd.org click "Chief's Reports". That report shows in detail the number of calls, types of calls, equipment usage and other statistical information. This year's report is dedicated to the memory of Captain Steven Dupras of the Goodwins Mills Fire-Rescue. He passed away on June 26, 2013.

Sincerely,

Roger S. Hooper,
Fire Chief



MAINE STATE POLICE

Troop A

**502 Waterboro Road
Alfred, Maine 04002**

Dayton Residents:

As most of you are aware the Maine State Police assumed the responsibility of providing law enforcement services to the town of Dayton as of March 1, 2013. This change came about as a result of negotiations between the Maine State Police and the York County Sheriff's Office, the intent was to provide a more consistent and uniform law enforcement service to the residents.

Before I go any further I would like to express to you how committed the members of Troop A are to serving the citizens of Dayton. First, we have assigned the duty of Town Liaison Officer to Sgt. Robert Burke, in this capacity Sgt. Burke will handle and coordinate any special requests from the town/residents which do not require an immediate law enforcement response. For example, Sgt. Burke can be contacted if there is a request for State Police participation in a parade, local event or formation of a neighborhood crime prevention program. Sgt. Burke can be contacted during business hours at the Alfred Barracks (459-1333) or during none business hours at the Gray Barracks (657-3030), of course if there is an emergency or an immediate need for law enforcement services please dial 911. In addition, Troop A has assigned three Troopers to patrol Dayton and Hollis, Tr. Matt Williams and his K9, Tr. Michael Pappas and Tr. Robin Parker, the Troopers can be contacted in the same manner as described above. With only two towns to patrol, our goal is for Troopers to respond quickly to calls for service and also be able to dedicate ample time to investigations and other law enforcement related services.

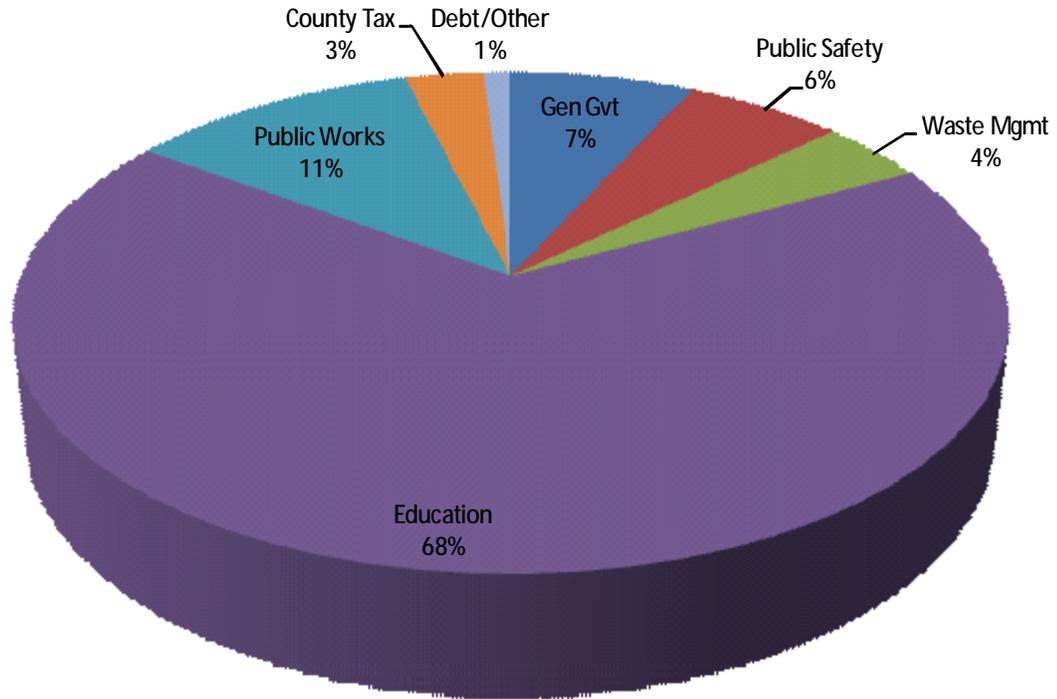
Our approach to performing our duties is based on proactive steps that include a comprehensive traffic safety initiative, monitoring criminal activity, responding to domestic violence cases, illegal drug use interdiction, school safety and related juvenile matters. In the area of traffic safety our goal is to create a safe environment for you and your family. Violations such as speeding, seatbelt usage and intersection movement will be at the top of our list as they are the root causes of a great number of crashes. In crime prevention we will monitor where and when crime is committed so that we can adequately implement strategies to deter crime, in many cases we will also seek residents assistance in being part of the solution by providing information on how not to be a victim. We will respond to domestic violence cases and immediately ensure the safety of victims, aggressors will be identified and arrested per Maine law. Illegal drug users will be identified and we will partner with Maine Drug Enforcement to arrest and prosecute these people. In the area of school safety Sgt. Jonathan Shapiro is working with school officials to ensure that in case of an emergency there is a school safety plan that can be quickly and effectively implemented. Our protocol for dealing with juveniles that have behavioral issues brings together school officials, mental health professionals, Department of Human Services, crisis intervention specialist and any other professionals that that may be needed to ensure your child and family gets the help and treatment that is necessary (this program has strict guidelines for privacy and is approved by the various stakeholders to include the Maine Attorney General's Office). Lastly when appropriate we have Mediation Services that we can refer people to, these cases are usually none criminal in nature but require conflict resolution by some other entity then law enforcement.

In closing, the members of Troop A and I hope that all Dayton residents have a safe and fun summer.

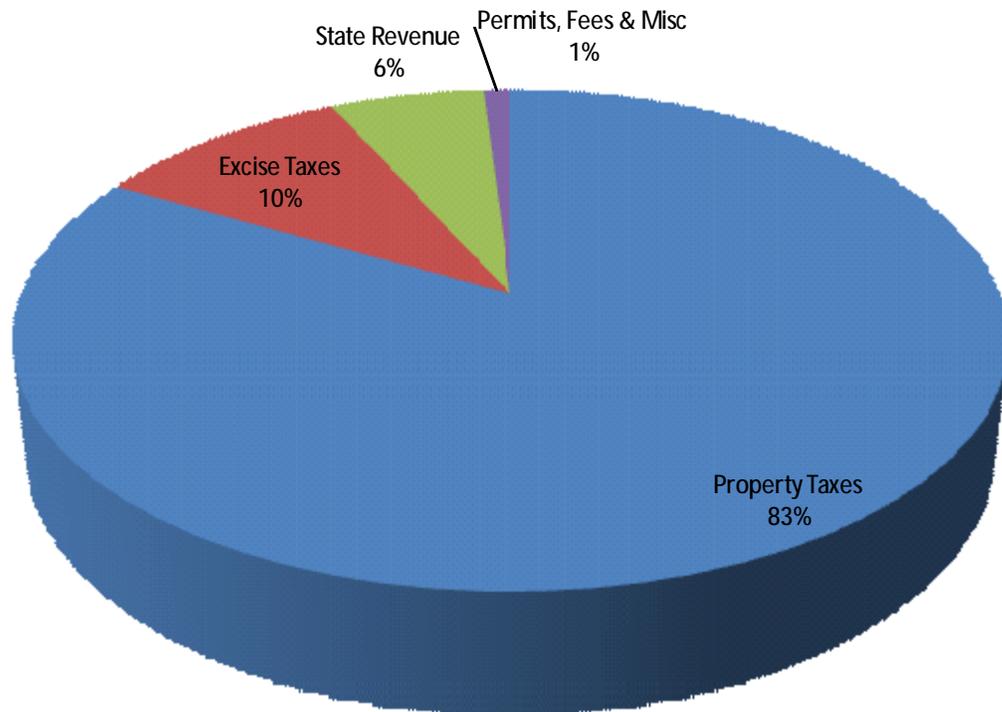
Looking forward to serving you!

**Lt. Louis L. Nyitray
Maine State Police
Troop A
502 Waterboro Road
Alfred, Maine 04002
207-459-1333**

Town of Dayton Expense Review 2013-2014



Town of Dayton Revenue Review 2013-2014



Audited Financial Statements and
Other Financial Information

Town of Dayton, Maine

June 30, 2013



Proven Expertise and Integrity

TOWN OF DAYTON, MAINE

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JUNE 30, 2013

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Dayton
Dayton, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Dayton, Maine, as of and for the year ended June 30, 2013, 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 of material misstatement.

An audit includes examining, on a test basis, evidence supporting 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Dayton, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity 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 on pages 4 through 10 and budgetary comparison information on page 33 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 Dayton, Maine's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

RHR Smith & Company

Buxton, Maine
October 1, 2013

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

(UNAUDITED)

The following management's discussion and analysis of the Town of Dayton financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Dayton basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the one type of town activity. The type of activity presented for the Town of Dayton is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and sanitation, recreation and culture and other unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dayton, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Dayton can be categorized as: governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government – wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Dayton presents one column in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the General Fund.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position increased by \$417,567 from \$1,722,959 to \$2,140,526.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a balance of \$1,033,479 at the end of this year.

Table 1
Town of Dayton, Maine
Net Position
June 30,

	2013	2012
Assets:		
Current and Other Assets	\$ 1,293,463	\$ 1,045,478
Capital Assets	1,272,494	1,134,374
Total Assets	2,565,957	2,179,852
Liabilities:		
Current Liabilities	132,390	130,566
Long-term Debt Outstanding	286,643	321,624
Total Liabilities	419,033	452,190
Deferred Inflows of Resources:		
Prepaid Taxes	6,398	4,703
Total Deferred Inflows of Resources	6,398	4,703
Net Position:		
Invested in Capital Assets, Net of Related Debt	952,208	777,136
Restricted	154,839	123,089
Unrestricted	1,033,479	822,734
Total Net Position	\$ 2,140,526	\$ 1,722,959

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.92%, while total expenses decreased by 2.09%. Most of the Town's revenues and expenses were consistent with the previous year. The largest increase in revenues was in taxes while the largest decrease in expenses was in public works.

Table 2
Town of Dayton, Maine
Change in Net Position
For the Years Ended June 30,

	<u>2013</u>	<u>2012</u>
Revenues		
<i>Program Revenues:</i>		
Charges for Services	\$ 25,196	\$ 22,380
Operating grants and contributions	31,308	31,308
<i>General Revenues:</i>		
Taxes	3,316,706	3,249,266
Grants and contributions not restricted to specific programs	182,135	182,599
Miscellaneous	15,700	18,092
Total Revenues	<u>3,571,045</u>	<u>3,503,645</u>
Expenses		
General government	227,064	230,774
Public safety	208,394	176,698
Health and sanitation	148,820	163,119
Recreation and culture	1,261	2,168
Education	2,211,738	2,212,990
Public works	198,159	281,237
County tax	112,755	109,294
Unclassified	12,053	10,694
Unallocated depreciation	19,002	19,004
Interest on long-term debt	14,232	14,595
Total Expenses	<u>3,153,478</u>	<u>3,220,573</u>
 Change in Net Position	 417,567	 283,072
 Net Position - July 1	 <u>1,722,959</u>	 <u>1,439,887</u>
 Net Position - June 30	 <u>\$ 2,140,526</u>	 <u>\$ 1,722,959</u>

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Dayton, Maine
Fund Balances - Governmental Funds
June 30,

	2013	2012
Major Funds:		
General Fund:		
Nonspendable	\$ 3,532	\$ -
Restricted	154,839	123,089
Committed	271,116	276,481
Assigned	155,813	131,109
Unassigned	606,761	416,269
	\$ 1,192,061	\$ 946,948

The general fund total fund balance increased by \$245,113 over the prior fiscal year.

Budgetary Highlights

There were no significant differences between the original and final budget for the general fund.

The general fund actual revenues exceeded the budget by \$87,760. This was a result of many revenues being receipted for without being budgeted.

The general fund actual expenditures were under the budget by \$220,342. All expenditure categories were under budget with the exception of public safety, recreation and county tax.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town increased by \$138,120 from the prior year. This is the result of current year additions of \$175,456 less current year depreciation of \$37,336.

Table 4
Town of Dayton, Maine
Capital Assets (Net of Depreciation)
June 30,

	<u>2013</u>	<u>2012</u>
Land, Buildings & Building Improvements	\$ 724,754	\$ 747,563
Equipment & Vehicles	22,278	26,173
Furniture & Fixtures	5,342	6,232
Infrastructure	<u>520,120</u>	<u>354,406</u>
Total	<u>\$ 1,272,494</u>	<u>\$ 1,134,374</u>

Debt

At June 30, 2013, the Town had \$320,286 in bonds payable outstanding versus \$357,238 last fiscal year. Other obligations include accrued vacation and sick time. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has fallen below a sufficient level of unassigned fund balance to sustain governmental operations for a period of two to three months, while also maintaining reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors 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 the Town Treasurer at 33 Clarks Mills Rd., Dayton, Maine 04055.

STATEMENT A

TOWN OF DAYTON, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2013

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,173,078
Accounts receivable (net of allowance for uncollectibles):	
Taxes	6,224
Liens	65,522
Other	615
Gravel pit escrow collateral	44,492
Prepaid expenses	3,532
Total current assets	1,293,463
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	125,192
Buildings and equipment, net of accumulated depreciation	1,147,302
Total noncurrent assets	1,272,494
TOTAL ASSETS	\$ 2,565,957
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 27,433
Accrued expenses	17,729
Due to other governments	5,350
Gravel pit escrow deposits	44,492
Current portion of long-term obligations	37,386
Total current liabilities	132,390
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	282,900
Accrued compensated absences	3,743
Total noncurrent liabilities	286,643
TOTAL LIABILITIES	419,033
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	6,398
TOTAL DEFERRED INFLOWS OF RESOURCES	6,398
NET POSITION	
Invested in capital assets, net of related debt	952,208
Restricted	154,839
Unrestricted	1,033,479
TOTAL NET POSITION	2,140,526
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 2,565,957

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

STATEMENT B

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue & Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities:					
General government	\$ 227,064	\$ 25,196	\$ -	\$ -	\$ (201,868)
Public safety	208,394	-	-	-	(208,394)
Health and sanitation	148,820	-	-	-	(148,820)
Recreation and culture	1,261	-	-	-	(1,261)
Education	2,211,738	-	-	-	(2,211,738)
Public works	198,159	-	31,308	-	(166,851)
County tax	112,755	-	-	-	(112,755)
Unclassified	12,053	-	-	-	(12,053)
Unallocated Depreciation*	19,002	-	-	-	(19,002)
Interest on long-term debt	14,232	-	-	-	(14,232)
Total government	<u>\$ 3,153,478</u>	<u>\$ 25,196</u>	<u>\$ 31,308</u>	<u>\$ -</u>	<u>(3,096,974)</u>

* This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)
TOWN OF DAYTON, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,096,974)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,950,095
Excise taxes	366,611
Grants and contributions not restricted to specific programs	182,135
Miscellaneous	15,700
Total general revenues	<u>3,514,541</u>
Change in net position	417,567
NET POSITION - JULY 1	<u>1,722,959</u>
NET POSITION - JUNE 30	<u><u>\$ 2,140,526</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 1,173,078
Accounts receivable (net of allowance for uncollectibles):	
Taxes	6,224
Liens	65,522
Other	615
Gravel pit escrow collateral	44,492
Prepaid expenses	3,532
TOTAL ASSETS	<u><u>\$ 1,293,463</u></u>
LIABILITIES	
Accounts payable	\$ 27,433
Accrued expenses	17,729
Due to other governments	5,350
Gravel pit escrow deposits	44,492
TOTAL LIABILITIES	<u><u>95,004</u></u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	6,398
TOTAL DEFERRED INFLOWS OF RESOURCES	<u><u>6,398</u></u>
FUND BALANCES	
Nonspendable	3,532
Restricted	154,839
Committed	271,116
Assigned	155,813
Unassigned	606,761
TOTAL FUND BALANCES	<u><u>1,192,061</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u><u>\$ 1,293,463</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

TOWN OF DAYTON, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,192,061
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,272,494
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	-
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(320,286)
Accrued compensated absences	<u>(3,743)</u>
Net position of governmental activities	<u><u>\$ 2,140,526</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Totals Governmental Funds
REVENUES		
Taxes:		
Property	\$ 2,950,095	\$ 2,950,095
Excise	366,611	366,611
Permits and fees	25,196	25,196
Intergovernmental revenues	213,443	213,443
Miscellaneous revenues	15,700	15,700
TOTAL REVENUES	<u>3,571,045</u>	<u>3,571,045</u>
EXPENDITURES		
Current:		
General government	243,545	243,545
Public safety	208,394	208,394
Health and sanitation	148,820	148,820
Recreation and culture	1,261	1,261
Education	2,211,738	2,211,738
Public works	355,281	355,281
County tax	112,755	112,755
Unclassified	12,053	12,053
Debt service:		
Principal	17,853	17,853
Interest	14,232	14,232
TOTAL EXPENDITURES	<u>3,325,932</u>	<u>3,325,932</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>245,113</u>	<u>245,113</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers (out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	245,113	245,113
FUND BALANCES - JULY 1	<u>946,948</u>	<u>946,948</u>
FUND BALANCES - JUNE 30	<u>\$ 1,192,061</u>	<u>\$ 1,192,061</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 245,113</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	175,456
Depreciation expense	<u>(37,336)</u>
	<u>138,120</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>36,952</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(2,618)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 417,567</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Dayton was incorporated under the laws of the State of Maine. The Town operates under the selectmen form of government and provides the following services: general government services, public safety, public works, health and sanitation, education, and recreation and culture.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing 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. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government-Wide and Fund Financial 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 categorizes all activities of the entity as governmental.

In the government-wide Statement of Net Position, the governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources 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 - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government – wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The 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.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the 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, fund balances, 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:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of 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:

- a. The 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.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. 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.

2. Modified Accrual

The governmental fund 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 soon enough thereafter to be used to pay liabilities of the current period. 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.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2013.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 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. Infrastructure such as streets, traffic signals, and signs 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 estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of bonds payable and compensated absences.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation time do permit employees to accumulate earned but unused vacation leave up to one scheduled work week. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2013 the Town's liability for compensated absences is \$3,743.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

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

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 8, 2012 on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due in one installment on October 18, 2012. Interest on unpaid taxes commenced on October 19, 2012, at 7% per annum.

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$79,517 for the year ended June 30, 2013.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2013, the Town's deposits amounting to \$1,173,078 were comprised of bank deposits of \$1,177,135. All of these deposits were fully covered by federal depository insurance and consequently was not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 250,000
Money markets	412,737
Repurchase accounts	514,398
	<u>\$ 1,177,135</u>

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in savings accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2013:

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13
Non-depreciated assets:				
Land	\$ 125,192	\$ -	\$ -	\$ 125,192
	<u>125,192</u>	<u>-</u>	<u>-</u>	<u>125,192</u>
Depreciated assets:				
Buildings & improvements	732,900	-	-	732,900
Machinery & equipment	37,355	-	-	37,355
Furniture & fixtures	8,903	-	-	8,903
Infrastructure	389,664	175,456	-	565,120
	<u>1,168,822</u>	<u>175,456</u>	<u>-</u>	<u>1,344,278</u>
Less: accumulated depreciation	<u>(159,640)</u>	<u>(37,336)</u>	<u>-</u>	<u>(196,976)</u>
	<u>1,009,182</u>	<u>138,120</u>	<u>-</u>	<u>1,147,302</u>
Net capital assets	<u>\$ 1,134,374</u>	<u>\$ 138,120</u>	<u>\$ -</u>	<u>\$ 1,272,494</u>
Current year depreciation:				
Public Works				\$ 18,334
Town-wide				<u>19,002</u>
Total depreciation expense				<u>\$ 37,336</u>

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4 – GENERAL LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2013:

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13	Due Within One Year
Bonds payable	\$ 357,238	\$ -	\$ (36,952)	\$ 320,286	\$ 37,386
Accrued compensated absences	1,125	2,618	-	3,743	-
Totals	\$ 358,363	\$ 2,618	\$ (36,952)	\$ 324,029	\$ 37,386

The following is a summary of outstanding bonds payable:

\$350,000, 2009 General Obligation Bond due in annual principal installments and semiannual interest installments through November 2024. Interest is charged at a rate from 2.075% to 5.575% per annum. Annual installments are varying from \$15,700 to \$29,787.	\$ 282,726
\$251,750, 2009 General Obligation Bond due in annual principal installments through September 2014. Interest is charged at a rate of 0% per annum. Annual installments are \$18,886.	<u>37,560</u>
	<u><u>\$ 320,286</u></u>

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	Principal	Interest	Total Debt Service
2014	\$ 37,386	\$ 13,586	\$ 50,972
2015	37,768	12,587	50,355
2016	19,665	11,507	31,172
2017	20,514	10,387	30,901
2018	22,301	9,193	31,494
2019-2023	124,715	32,438	157,153
2024-2028	57,937	3,276	61,213
	<u>\$ 320,286</u>	<u>\$ 92,974</u>	<u>\$ 413,260</u>

TOWN OF DAYTON

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 5 – OVERLAPPING DEBT

The Town's proportionate share of debt of the County of York and RSU No. 23 has not been recorded in the financial statement of the Town of Dayton. It is not required to be recorded in order for the financial statements to conform to generally accepted accounting principles. The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. As of June 30, 2013, the Town's share was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
RSU #23	\$ 3,529,286	1.61%	\$ 56,659
York County	8,900,000	0.69%	61,321
			<u>\$ 117,980</u>

NOTE 6 – NONSPENDABLE FUND BALANCES

At June 30, 2013, the Town had the following nonspendable fund balances:

Prepaid expenses	<u>\$ 3,532</u>
------------------	-----------------

NOTE 7 – RESTRICTED FUND BALANCES

At June 30, 2013, the Town had the following restricted fund balances:

State Revenue Sharing	\$ 123,676
Town Dogs	10,568
Education	20,595
	<u>\$ 154,839</u>

TOWN OF DAYTON
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 8 – COMMITTED FUND BALANCES

At June 30, 2013, the Town had the following committed fund balances:

Fire Truck	\$	51,671
Municipal Capital Improvement		57,891
Land Account		124,000
GMFR FT Personnel		7,011
GMFR Municipal		1,374
C. Goodwin		1,936
RSU Withdrawal		27,233
		\$ 271,116

NOTE 9 – ASSIGNED FUND BALANCES

At June 30, 2013, the Town had the following assigned fund balances:

Highway Account	\$	148,799
Recreation		4,381
Franklin School		1,452
PB Maps		500
Ballfield		681
		\$ 155,813

NOTE 10 – RISK MANAGEMENT

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker’s compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker’s compensation coverage. The Town’s agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial company’s reinsurance contracts, individual stop loss coverage for member Town’s for claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town uses Maine Municipal Association – Property and Casualty insurance. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided after the deductible is met, to \$26,000,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to \$1,000,000.

TOWN OF DAYTON

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 11 – EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded appropriations:

Recreation	\$	1,261
Animal shelter		66
Public works utilities		47
County tax		172
	\$	<u>1,546</u>

NOTE 12 – GRAVEL PIT ESCROW COLLATERAL

The Town has instituted a policy of requiring collateral from Shaw Brothers desiring to build from the Town. The amount of the collateral is 150% of the estimated cost of the gravel pit to be built.

Under this agreement Shaw Brothers are required to deposit into a bank account the required amount of the collateral. Only the Treasurer of the Town has the authority to withdraw funds, and is required to release the funds back to the developer upon receiving confirmation from the Code Enforcement Officer that the Town's consulting engineer has approved the refund payment based upon a site inspection, and has certified that a certain percentage of the required work has been performed by the developer. At June 30, 2013, the Town held such collateral for Shaw Brothers in the amount of \$44,492.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

SCHEDULE 1

TOWN OF DAYTON, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 946,948	\$ 946,948	\$ 946,948	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	2,977,882	2,977,882	2,950,095	(27,787)
Excise taxes	300,000	300,000	366,611	66,611
Intergovernmental revenues:				
State revenue sharing	114,136	114,136	121,644	7,508
MDOT Block Grant	31,308	31,308	31,308	-
BETE reimbursement	20,000	20,000	20,000	-
Homestead Exemptions	39,959	39,959	39,398	(561)
Other revenues	-	-	1,093	1,093
Permits and fees	-	-	25,196	25,196
Miscellaneous				
Interest on investments	-	-	1,132	1,132
Interest on taxes/liens	-	-	7,294	7,294
Tax/lien costs	-	-	5,181	5,181
Other	-	-	2,093	2,093
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>4,430,233</u>	<u>4,430,233</u>	<u>4,517,993</u>	<u>87,760</u>
Charges to Appropriations (Outflows):				
General government	281,602	281,602	243,545	38,057
Public safety	208,328	208,328	208,394	(66)
Health and sanitation	165,000	165,000	148,820	16,180
Recreation	-	-	1,261	(1,261)
Education	2,232,333	2,232,333	2,211,738	20,595
Overlay	79,517	79,517	-	79,517
Public works	392,276	392,276	355,281	36,995
County tax	112,583	112,583	112,755	(172)
Unclassified	12,550	42,550	12,053	30,497
Debt service:				
Principal	17,853	17,853	17,853	-
Interest	14,232	14,232	14,232	-
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	<u>3,516,274</u>	<u>3,546,274</u>	<u>3,325,932</u>	<u>220,342</u>
Budgetary Fund Balance, June 30	\$ 913,959	\$ 883,959	\$ 1,192,061	\$ 308,102
Utilization of unassigned fund balance	\$ -	\$ 30,000	\$ -	\$ (30,000)
Utilization of committed fund balance	32,989	32,989	-	(32,989)
	<u>\$ 32,989</u>	<u>\$ 62,989</u>	<u>\$ -</u>	<u>\$ (62,989)</u>

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations – General Fund
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE A

TOWN OF DAYTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
Salaries	\$ 145,961	\$ -	\$ 145,961	\$ 141,964	\$ 3,997
Utilities	4,500	-	4,500	2,200	2,300
Employee benefits	45,000	-	45,000	34,442	10,558
Risk management	12,765	-	12,765	11,492	1,273
General services	49,150	-	49,150	41,890	7,260
Municipal Building	14,226	-	14,226	11,557	2,669
Contingency	10,000	-	10,000	-	10,000
	<u>281,602</u>	<u>-</u>	<u>281,602</u>	<u>243,545</u>	<u>38,057</u>
Public Safety -					
Fire department	43,246	-	43,246	43,246	-
Fire department personnel	149,783	-	149,783	149,783	-
PSAP Services	12,773	-	12,773	12,773	-
Animal shelter	2,526	-	2,526	2,592	(66)
	<u>208,328</u>	<u>-</u>	<u>208,328</u>	<u>208,394</u>	<u>(66)</u>
Health & Sanitation -					
Waste Management	165,000	-	165,000	148,820	16,180
	<u>165,000</u>	<u>-</u>	<u>165,000</u>	<u>148,820</u>	<u>16,180</u>
Recreation	-	-	-	1,261	(1,261)
Debt Service -					
Principal	17,853	-	17,853	17,853	-
Interest	14,232	-	14,232	14,232	-
	<u>32,085</u>	<u>-</u>	<u>32,085</u>	<u>32,085</u>	<u>-</u>

SCHEDULE A (CONTINUED)

TOWN OF DAYTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Public Works -					
Utilities	3,000	-	3,000	3,047	(47)
Plowing	189,276	-	189,276	175,373	13,903
Roads	200,000	-	200,000	176,861	23,139
	<u>392,276</u>	<u>-</u>	<u>392,276</u>	<u>355,281</u>	<u>36,995</u>
Education	<u>2,232,333</u>	<u>-</u>	<u>2,232,333</u>	<u>2,211,738</u>	<u>20,595</u>
Unclassified -					
General assistance	4,000	-	4,000	1,811	2,189
Community services	8,550	-	8,550	7,475	1,075
RSU withdrawal committee	-	30,000	30,000	2,767	27,233
	<u>12,550</u>	<u>30,000</u>	<u>42,550</u>	<u>12,053</u>	<u>30,497</u>
County Tax	<u>112,583</u>	<u>-</u>	<u>112,583</u>	<u>112,755</u>	<u>(172)</u>
Overlay	<u>79,517</u>	<u>-</u>	<u>79,517</u>	<u>-</u>	<u>79,517</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 3,516,274</u>	<u>\$ 30,000</u>	<u>\$ 3,546,274</u>	<u>\$ 3,325,932</u>	<u>\$ 220,342</u>

See accompanying independent auditors' report and notes to financial statements.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE B

TOWN OF DAYTON, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2013

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Totals
Public Works	\$ -	\$ 206,682	\$ -	\$ 565,120	\$ 771,802
Transfer Station	9,500	6,496	-	-	15,996
Town-Wide	115,692	519,722	46,258	-	681,672
Total General Capital Assets	<u>125,192</u>	<u>732,900</u>	<u>46,258</u>	<u>565,120</u>	<u>1,469,470</u>
Less: Accumulated Depreciation		<u>(133,338)</u>	<u>(18,638)</u>	<u>(45,000)</u>	<u>(196,976)</u>
Net General Capital Assets	<u>\$ 125,192</u>	<u>\$ 599,562</u>	<u>\$ 27,620</u>	<u>\$ 520,120</u>	<u>\$ 1,272,494</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2013

	General Capital Assets 7/1/12	Additions	Deletions	General Capital Assets 6/30/13
Public Works	\$ 596,346	\$ 175,456	\$ -	\$ 771,802
Transfer Station	15,996	-	-	15,996
Town-Wide	<u>681,672</u>	<u>-</u>	<u>-</u>	<u>681,672</u>
Total General Capital Assets	1,294,014	175,456	-	1,469,470
Less: Accumulated Depreciation	<u>(159,640)</u>	<u>(37,336)</u>	<u>-</u>	<u>(196,976)</u>
Net General Capital Assets	<u>\$ 1,134,374</u>	<u>\$ 138,120</u>	<u>\$ -</u>	<u>\$ 1,272,494</u>

See accompanying independent auditors' report and notes to financial statements.

NOTES:

2013 DAYTON GRADUATES

DAYTON CONSOLIDATED SCHOOL

Colin Allen	Jaigan Boudreau	Jack Burton
Cole Byars	Aidan Cebula	Aidan Collette
Kaileigh Cote	Bradley Cruver	Anthony Curran
Nicholas Burton	Logan McKenzie	Kyle Stubinski
Rylie Curran	Meghan Cyr	Zackery Dubois
Evan Elie	Matthew Fecteau	Maria Gattuso
Justin Girardin	Adriana Greenlaw	Carter Haller
Emma Holley	Madeleine Metcalf	Hunter Mitchell
Gavin Morse	Amelia Pellerin	Kayla Pinet
Robert Roberts	Landon Roma	Keldon Seavey
Alexis Stone	Tyler Swan	Nicholas Thompson
	Kristi Walton	

SACO MIDDLE SCHOOL

Unavailable at time of print.

THORNTON ACADEMY

Michele Banville	Adam Kimball	Nicole Reynolds
Alysha Boudreau	Sage LeBlanc	Justin Ross
Paul Bresnahan	David LePauloue	Delanie Rouleau
Tyler Chasse	Michael Marshall	Jesse Rowe
Avery Dunn	Stefani Monroe	David Stone
Morgan Dutremble	Dylan Morse	Brandon Sughrue
Travis Grantham	Lucas Petrin	Dakota Tarbox
Natasha Guay	Nicholas Phillips	Emma Waterhouse
Eric Gunther	Jennalee Putnma	Morgan Wiggan
Brittany Hudson	Matthew Remillard	Kayla Woodward
Tyler Danley	Luke Libby	Breanna Thibodeau
Addison Dunn	Ryan Lombardi	Cameron Trask
Peter Giannoumis	Justin Martin	Alexandra Vieira
Miranda Gionest	McKenna Matwyko	Ashley Waterhouse
Jameson Guillette	Zachary Metcalf	

DAYTON CONSOLIDATED SCHOOL FACULTY

Principal	Cheryl L. Frechette	Secretary	Linda Hooper
Kindergarten	Nancy Cartier	Grade 3	Nancy Nadeau Novotny
K-1 Multi-age	Kate O'Neill	Grade 4	Laurie Brunswick
Grade 1	Lori Wilson	Grade 5	Sandy Trask
Grade 2	Maria Zafirson Crystal Blais		
Special Education		Paula Dickinson	
Speech		Catherine Sotir	
Art		Heather Griffin	
Computer		Joanne Matusko	
Music		Chad Braley	
Physical Education		Monica Moore	
Literacy Specialist		Zachary Poole	
Guidance Counselor		Cynthia Nye	
Social Worker/Behavior Specialist		Mark Murray	
Educational Technicians		Laurie Sivonen	
		Patricia Armstrong	
		Melanie Frechette	
		Debra Gallant	
		Tonya Hanscome	
		Charity Harris	
		Susan Legere	
		Nancy Van Tassell	
		Lisa Zampini	
Occupational Therapist		Pat Moulton	
Library Educational Technician		Renee St. Laurent	
Nurse		Kathy Bernier	
Kitchen		Charlene Fortin	
		Patti Danis	
Custodians		Shane Doucette	
		Homer Grant	



July 1, 2012 to June 30, 2013

In Memoriam

*Goodbye friends of Dayton, you will be
remembered with fond memories.*

*Maureen Brydon
Joyce Gagnon
Irene Harris
Florence Picard
Charles Sargent*

*Amanda Coro-Tukey
Robert Guillette
Michael Knight
Peter Proctor
Jean Sughrue*

*Jean Goodwin
Tax Collector 1972-1983*

*Leo Goodwin
Constable 1972-1975
Planning Board 1984-1990*

*Robert Tarbox
School Board 1974-1979*

Newborns

*We welcomed 15 new residents to the town,
and want to wish the very best
to the parents and families of these little ones.*
