



Annual Report of the Town of

# DAYTON, MAINE

## 2015



Voting Day June 9th 8am—8pm

Town Meeting — June 11th, 2015  
7:00 pm Dayton Municipal Building

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

[www.dayton-me.gov](http://www.dayton-me.gov)

## **Time Line for Recreation Fields**

In 2006 a Ballfield Committee was formed to develop the area behind the existing Town Office.

**April 2006** ~ Selectmen voted to have a logger clear the trees behind the Town Hall in exchange for the wood.

**August 2006**~ The stumps were pulled and then pushed into a pile at the end of the property.

**May 2007**~ The State hauled fill onto the property when they were re-building Rte #35.

**January 2009**~ The new president of Dayton Little League stated the league would like to help with the new fields.

**April 2009**~ A new Ballfield committee was formed.

**May 2009**~ A dozer was brought in and the piles of fill hauled in by the state were leveled.

**Summer of 2009**~A large amount of pond mud was hauled onto the fields and leveled.

**October 2009**~ The town applied for a grant and was awarded \$750.00 to buy grass seed and a matching donation of fertilizer. We were well on our way to completing the soccer field.

**Summer of 2010**~ The loam that was stripped off the field during the stump removal was screened and spread.

**April 2011**~ It looked like a large construction site with heavy equipment and dump trucks. The loam that was spread in 2010 was fine graded and seeded. More pond mud was hauled in for the lower ball field, and a huge amount of soil was moved to accommodate the new softball field.

**November 2011**~There was a renewed effort to complete the softball field, but the snow won out.

**June 2012**~Volunteers were back at the field project putting an end to the biggest part of the project, leveling the softball field.

**Fall of 2012**~The soccer field was ready for use for the soccer program and for baseball practice.

**Spring and fall of 2013**~The infield mix was spread on the softball field and grass seed was spread. It was starting to look like we were going to win.

**Spring of 2014**~ The back stop was installed, along with a fence along Clarks Mills Road. In the fall, dugouts were erected and we would be ready to play ball in 2015.

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## Dear Friends & Neighbors,

The past year brought many changes to the Town of Dayton.

While we are completing our first full year away from the RSU, the Dayton School Board continues to work well with the Superintendent Jeremy Ray to ensure quality education while striving to control costs. We appreciate the dedication and hard work of the entire School Board and Superintendent's Office.

The former Dayton Historical Society, a separate entity, worked diligently to preserve the town's past. On October 6, 2014 in a Special Town Meeting the town voted to form a five member Dayton Historical Preservation Committee to take over the duties of the society. The committee is looking for new members and volunteers to help with various projects.

The Dayton Parks and Recreation Committee has new members with a lot of ambition, dedication, enthusiasm and new ideas. With donations and help from volunteers they were able to add some new equipment to the existing playground and are looking forward to more improvements.

The hard work and dedication of the group of businesses and individuals that have been working tirelessly on the new fields behind the Municipal Building has finally paid off. This spring, after years of dedication, the softball field is ready for use. Everyone needs to be proud of this accomplishment.

We continue to work on our road maintenance program. Last year we did some repair work on Union Falls Road, culvert replacement on Hollis Road and the final coat of asphalt on River Road. We also completed some shoulder work on River Road and Hollis Road. This year the Gould Road is scheduled for culvert replacement, as well as grinding and new pavement. This past year D.O.T. met with us to present final plans to make-over the intersection of State Rte. 5 and State Rte. 35. This project is scheduled to commence in the spring of 2016 and to be completed by fall of the same year. We are hoping this will improve the safety of this high incident intersection.

The Recycling Program although working well needs help. In order for this program to continue it needs to be cost effective. As a town we need to reduce waste and recycle more. We have increased the amount we recycle, unfortunately the household waste shows no significant decline.

We would like to take this time to thank the office staff, committee members and all municipal employees for their dedication and commitment to the town.

Scott Littlefield, Chair  
Gerald Taylor  
Daniel E. Gay

*Board of Selectmen*



*L-R: Gerry, Scott & Dan*

# TOWN OFFICIALS & COMMITTEE MEMBERS

## Board of Selectman

Scott Littlefield, Chair.....2016  
Daniel E. Gay.. .....2017  
Gerry Taylor.....2015

## Officials

Selectmen's Clerk .....Angela Cushman  
Town Clerk.. ..... Vicki Rochefort  
Treasurer.....Angela Cushman  
Tax Collector.....Yvonne Shaw  
Assessor ..... Michelle Boisjoly  
Code Enforcement Officer.....Jim Roberts  
EMA Director.....PJ Tangney  
Local Health Officer .....Rose Marie Hill  
Plumbing Inspector .....Jim Roberts  
Registrar of Voters ..... Vicki Rochefort  
Animal Control Officer .....Kristin Russell  
Building Inspector .....Jim Roberts  
GMFD Fire Chief .....Roger Hooper  
Twelve Town Rep.....Mildred Tuttle  
Constable .....Jim Roberts  
General Assistance .....Angela Cushman

## Road Commissioner

Mike Souliere .....2016

## SAU Dayton School Board

Denis J Elie, Chair.....2016  
Shelley Sommer.....2017  
Mildred Tuttle.....2015

## Fire Commission

Amos Gay.....2015  
Paul Reynolds.....2017  
Jim Roberts .....2016

## Planning Board

Rand Clark, Chair.....2016  
John Boissoneault.....2015  
Richard Hall.....2015  
Dan Plourde.....2015  
Bruce Reynolds.....2017  
Rebecca Thomen.....2017  
PB Secretary.....Linda Bristol

## Zoning Board of Appeals

William Harris, Chair.....2016  
Kenneth Booker.....2015  
Amos Gay.....2016  
Benjamin Harris.....2017  
Bruce Monroe.....2015  
William Saltzer.....2016

## Parks & Recreation Committee

Ryan Sommer, Chair.....2017  
Arelle Harris.....2017  
Jocelyn Lydon.....2016  
Shannon Porter.....2015  
Nicholas Wilson.....2016  
Jennifer Harriman, Alternate.....2015

## Saco River Corridor Commission

Sharon Martel.....2016  
Tom McKenney, Alternate.....2016

## Budget Committee

Paul Reynolds, Chair.....2017  
G.Elwood Brown.....2015  
Nancy Harriman.....2016  
Steven Hennessey.....2018  
Jim Roberts.....2017  
Laurie Vezina.....2018

## 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](http://www.dayton-me.gov)**

### Hours of Town Office & Contact Information

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

## **DAYTON CURBSIDE**

Household trash and recycling is picked up on Mondays and shall be placed by the street no later than 5:30 AM.

## **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
11 straight Fluorescent lites (uncoated)		\$ .25 per ft
All straight Fluorescent lites (coated)		\$ .45 per ft
Ballast		\$ 2.00 per lb

FMI: regarding our recycling program & other opportunities to recycle, visit our website, stop by the office or give us a call.

## LOCAL & OTHER INFORMATION

### Hollis Center Library

14 Little Falls Road, Hollis, ME 04042

Tele: 207-929-3911

E-mail: [hclib@hollis.center.lib.us](mailto:hclib@hollis.center.lib.us)

Monday	9:30 pm— 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](mailto:communitylib@roadrunner.com)

Tuesday	12:00 pm— 8:00pm
Wednesday	12:00 pm—8:00 pm
Thursday	9:00 am—5:00 pm
Friday	9:00 am—5:00 pm
Saturday	10:00 am—1:00 pm
Preschool Story time	Thur at 10:00 am

### 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 10-11 am & Wed 10:30-11:30 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

Alfred Barracks .....207-459-1333

Health & Social Services .....211

### SAU Dayton

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](http://www.daytonschooldept.org)

### State & Federal Government

#### State Senator

*David Dutremble*

Local Telephone.....207-229-6587

Email: [ddutremble1@gmail.com](mailto:ddutremble1@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](mailto: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](http://www.collins.senate.gov)

*Angus King, Jr.*

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

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

Website:.....[www.king.senate.gov](http://www.king.senate.gov)

#### U.S. Representatives

*Bruce Poliquin*.....202-225-6306

426 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](http://www.maine.gov/online/sporting)

[www.informe.org/bmv/rapid-renewal](http://www.informe.org/bmv/rapid-renewal)

[www.maine.gov/revenue/forms/tnr/tnr.htm](http://www.maine.gov/revenue/forms/tnr/tnr.htm)

[www.maineburnpermit.com/](http://www.maineburnpermit.com/)

## TAX COLLECTOR'S REPORT

July 1, 2013 through June 30, 2014

Commitment: Real Estate & Personal Property	\$3,083,305.88
Supplemental 2013	2,259.95
Interest	4,847.70
TOTAL	<u>\$3,090,413.53</u>

2013 Tax Collected: Real Estate & Personal Property	3,007,785.55
2013 Abatements—Tax Collector	559.64
2013 Real Estate Tax Liens	47,350.98
2013 Personal Property Outstanding	2,794.52
2013 Discounts Given (1.5%)	31,922.84
TOTAL	<u>\$3,090,413.53</u>

### *Real Estate Tax Liens (30)*

Anderson, Glenn R		1,056.48
Bergeron, Beverly	PAID	2,179.46
Caton, Michael	PAID	1,396.33
Cole, Karen	PAID	2,796.36
Cook, Samuel & Traci	PAID	3,054.94
Cook, Samuel & Traci		1,366.44
Dolby, Lawrence & Sandra	PAID	334.31
Gagne, Carole		1,605.04
Gagnon, Shelley	PAID	2,628.28
Gamash, Christopher J		3,352.31
Greeley, Theresa Ann	PAID	2,488.28
Huff, Susan	PAID	173.62
JW Group LLC		1,331.69
JW Group LLC	PAID	1,686.31
LaChance, Lawrence	PAID	827.17
Letendre, David	PAID	2,576.57
Levesque, Ernest L & Billie Jo		923.74
Machado, Mark		288.13
Nason, Joseph R Sr	PAID	3,300.59
Niles, Samantha		251.19
Paradis, Robert & Louise	PAID	2,221.94
Parker, Jon	PAID	3,193.63
Phillips, Carol & Graham, Joan	PAID	1,157.58
Picard, Richard		550.41
Poirier, Carol		275.20
Shaw, Daniel	PAID	66.49
Tibbetts, Jill M		2,170.23
Tozier, Gregory A	PAID	1,769.43
Walker, Karlyn & Carl	PAID	639.06
Walker, Karlyn		1,680.77
TOTAL		<u>\$47,350.98</u>

**TAX COLLECTOR'S REPORT cont.**  
**July 1, 2013 through June 30, 2014**

*Personal Property Outstanding 2013(11)*

Dancause, Brian	PAID	214.25
Dube Design & Construction Inc		57.26
Foley, Brent		42.48
Lambert, Dana	PAID	64.65
Littlefield, Scott & Michelle		107.13
Poirier, Paul		1,191.32
Roberge, Michael J. Sr		35.09
Sawyer, Jeffrey		853.31
SMR Electric		42.48
Tanguay, David		144.07
Tanguay, Kevin		42.48
<b>TOTAL OUTSTANDING</b>		<b>\$2,794.52</b>

**EXCISE TAX**

Excise: Automobile	393,466.20
Excise: Boat	2,433.30
<b>TOTAL EXISE COLLECTED</b>	<b>395,899.50</b>

Respectfully Submitted: Yvonne P Shaw, Tax Collector

## PERSONAL PROPERTY OUTSTANDING

<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
Arnold, Glen	2012	73.19
Dube Design & Construction Inc	2012	60.69
Dube Design & Construction Inc	2013	57.26
Foley, Brent	2011	35.30
Foley, Brent	2012	37.49
Foley, Brent	2013	42.48
Lambert, Dana	2011	52.95
Lambert, Dana	2013	64.65
Landry, Charles Jr	2008	541.44
Landry, Charles Jr	2009	477.24
Landry, Charles Jr	2010	168.53
Landry, Charles Jr	2011	167.68
Littlefield, Scott & Michelle	2012	94.61
Littlefield, Scott & Michelle	2013	107.13
Paradis, Louise	2010	160.50
Poirier, Paul	2011	984.87
Poirier, Paul	2012	1,046.01
Poirier, Paul	2013	1,191.32
Roberge, Michael J Sr	2013	35.09
Sawyer, Jeffrey P	2011	706.00
Sawyer, Jeffrey P	2012	749.70
Sawyer, Jeffrey P	2013	853.31
SMR Electric	2012	37.49
SMR Electric	2013	42.48

## PERSONAL PROPERTY OUTSTANDING cont.

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, David	2012	126.74
Tanguay, David	2013	144.07
Tanguay, Kevin	2011	35.30
Tanguay, Kevin	2012	37.49
Tanguay, Kevin	2013	42.48
TOTAL		\$8,811.99

Respectfully Submitted: Yvonne P Shaw, Tax Collector

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## REAL ESTATE TAX LIEN STATUS

<u>#</u>	<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
519	Levesque, Ernest & Billie Jo	2002	654.02
519	Levesque, Ernest & Billie Jo	2003	824.44
519	Levesque, Ernest & Billie Jo	2004	825.22
541	Machado, Mark	2012	42.43
70	Niles, Samantha	2012	292.39
908	Poirier, Carol	2012	18.44
	<b>TOTAL OUTSTANDING</b>		<b>\$2,656.94</b>

Respectfully Submitted: Angela Cushman, Treasurer

## TOWN CLERK'S REPORT

July 1, 2013 to June 30, 2014

The following **vital statistics** were recorded in Dayton for the fiscal year 2014.

Births: 19                      Marriages: 7                      Deaths: 13

As of the June 10, 2014 Municipal Election, there were 1,490 **registered voters**.

Democratic: 382      Republican: 412      Green Independent: 49      Unenrolled: 647

384 **dog licenses** were issued for 2014

### 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.

It is important that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of the 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.

Residents now have the option of renewing their dogs online at [www.doglicensing.com](http://www.doglicensing.com) between October 15th through January 31st.

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 98 transfer station permits for 2014.

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

Hunting & Fishing:	152	Boat Registrations:	92
ATV Registrations:	82	Snowmobile Registrations:	78

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](http://www.maine.gov/online/boat).

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

## UNLICENSED DOG REPORT

Owner	Street Address	Dog's Name	Breed
Barden, Lisa	85 Dayton Lane	Luke	SHORKIE
Benson, Blaine	521 Hill Road	Kenya	COCKER SPANIEL
Bray, Stacy	27 Ridgewood Drive	Molly	BULLDOG
Collin, Michelle	413 River Road	Bella	BOXER
Colson, Tania	105 Cooks Brook Road	Nina	CHIHUAHUA
Cook, Matthew	460 New County Road	Remy	MIX
Coon, Benjamin	35 Rumery Road	Baxter	SIBERIAN HUSKY
Crowley, Craig	19 Apple Blossom Lane	Baxter	LABRADOR
Cyr, Cathleen	43 Ruel Lane	Elton	HAVANESE
Duncan, Elizabeth	43 Wesley Road	Meka	TERRIER MIX
Duncan, Elizabeth	43 Wesley Road	Ash	TERRIER MIX
Dutremble, Robin	208 Murch Road	Libby	MIXED
Faulkner, Derke	119 Clarks Mills Road	Bandit	HOUND
Gamash, Keith	957 South St	Studa	BULL MASTIFFX
Guay, Natasha	413 River Road	Cooper	SHIH TZU
Harmon, Chris	23 Dennett Road	Brittany	BOXER
Hedrick, Kelly	105 Gould Road	Molly	GOLDEN RETRIEVER
Holley, Melissa	16 Sandy Pines Drive	Snowflake	BICHON FRISE
Hollway, Sommer	105 Gould Road	Blessing	SHIH TZU
Johnson, Ashley	28 Crest View	Roxie	ShAR PEI
Lebel, Tiffany	18 Apple Blossom Lane	Murphy	ENGLISH SPRINGER
Libby, Richard	35 Dennett Road	Buddy	
Marshall, Kathy	79 Hight Road	Rascal	PUG
Martin, Sue	105B Gould Road	Cheveyo	HUSKYX
Nichols, Daniel	71 Bickford Road	Annabelle	LAB/RET MIX
Niles, Samantha	18 Deer Road	Conan	DOGUE DeBORDEAUX
Niles, Samantha	18 Deer Road	Cooper	TERRIER MIX
Parenteau, Mike	35 Kyle Drive	Emma	PIT BULL TERRIER
Patten, John	15 Landry Lane	Heinrick	GERMAN SHEPHERD
Plante, Brenda	49 Cal Vista Dr	Roxy	GOLDEN RETRIEVER
Plante, Brenda	49 Cal Vista Dr	Nevaeh	GOLDENDOODLE
Plante, Brenda	49 Cal Vista Dr	Gunner	GOLDEN RETRIEVER
Plante, Brenda	49 Cal Vista Dr	Dixie	LAB/RET MIX

## UNLICENSED DOG REPORT

Owner	Street Address	Dog's Name	Breed
Pratt, Danielle	944 South Street	Trigger	YORKSHIRE TERRIER
Pratt, Danielle	944 South Street	Moose	DACHSHUND MINIATURE
Race, Sharon	49 Brookside Drive	Abby	PAPILLON MIX
Reitan, Lisa	198 Dyer Road	Hadley	LABRADOR RETRIEVER MIX
Remillard, Missy	61 Dayton Lane	Moxie	SHIH TZU
Richardson, Vibert	193 Dyer Road #2	Sabrina	TOY POODLE
Richardson, Vibert	193 Dyer Road #2	Hercules	SHIH TZU MIX
Robinson, Carol	308 Hight Road	Kiva	ROTTWEILER
Ruel, Bob	48 Ruel Lane	Duke	GERMAN SHEPHERD
Shuffleburg, Jarilyn	37 Brookside Drive	Nova	BOXER MIX
Shuffleburg, Jarilyn	37 Brookside Drive	Dino	BOXER
Stearns, Jason	949 New County Road	Lexi	DALMATION
Stearns, Jason	949 New County Road	Calix	LABRADOR RETRIEVER
Steeves, James	32 Cal Vista Drive	Tucker	GOLDEN RETRIEVER / LAB
Sylvestre, Amy	35 Whispering Willow	Paunzi	YORKIE
Ward, Angela	39 Hight Road	Autumn	PUG MIX
Wilson, Amber	51 Sughrue Lane	Remy	GREAT PYRENEES MIX

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

**TAX ASSESSOR'S REPORT  
2014 TOWN OF DAYTON  
MUNICIPAL VALUATION REPORT  
Tax Year July 1, 2014-June 30, 2015**

**TAXABLE VALUATION**

Land	75,220,500.00
Buildings	93,295,400.00
Personal Property	2,482,500.00
Total Taxable Valuation	170,998,400.00
Homestead Exempt Valuation	4,885,200.00
Homestead Reimbursement Valuation	(2,442,600.00)
Personal Property BETE Reimbursement Valuation	1,227,350.00
<b><i>Total Valuation Base</i></b>	<b>\$174,668,350.00</b>

**ASSESSMENTS**

County Tax	118,832.39
Municipal Appropriation	1,183,738.95
Education Appropriation	2,933,753.00
<b><i>Total Assessments</i></b>	<b>\$4,236,324.34</b>

**ADJUSTMENTS**

State Revenue Sharing	(96,411.00)
Vehicle Excise Tax	(325,000.00)
DOT Capital Block Grant	(27,332.00)
Town Dog Designated Account	(2,000.00)
Surplus	(225,000.00)
Homestead Reimbursement	(50,928.21)
BETE Reimbursement	(25,590.25)
<b><i>Total Adjustments</i></b>	<b>(\$752,261.46)</b>

**OTHER TAX INFORMATION**

2013 Property Tax Rate per \$1,000 of Valuation	20.85
2013 Property Tax for Commitment (after adjustments)	3,565,316.64
2013 Property Tax Levy (including Overlay of \$81,253.76)	4,317,578.10
2013 Certified Ratio	92%
Total Number of Homestead Exemptions granted	531
Total Number of Veteran's Exemptions granted	35

Respectfully Submitted: Michele Boisjoly, Tax Assessor

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
535 GOODWINS MILLS ROAD LLC	7- 1- 4	34,900	0	34,900	727.67
535 GOODWINS MILLS ROAD LLC	7- 1-10	0	0	0	0.00
535 GOODWINS MILLS ROAD LLC	7- 1- 6	29,400	0	29,400	612.99
535 GOODWINS MILLS ROAD LLC	7- 1- 8	44,200	0	44,200	921.57
ABBOUD GEORGE E & JANET E	6- 5- 3	56,500	281,500	328,800	6,855.48
ADAMS ANNA R & DARREN A	2- 38-1	46,000	125,400	171,400	3,573.69
ADAMS EARL D & PATRICIA L	2- 49-1	43,800	84,600	119,200	2,485.32
ADAMS GARY L & WENDY A	2- 49	37,000	55,800	92,800	1,934.88
ADVENT CHRISTIAN CHURCH	7- 10	62,400	192,100	0	0.00
AGRESTE JEFF G	3- 15D- 6	46,000	107,200	144,000	3,002.40
AHEARN FREDERICK	1- 17	24,000	0	24,000	500.40
AHEARN FREDERICK J	6- 31	9,900	0	9,900	206.42
AHEARN FREDERICK J III & MARION	2- 77	68,200	278,800	337,800	7,043.13
AHEARN FREDERICK J III & MARION	5- 22	11,600	0	11,600	241.86
AHEARN FREDERICK J III & MARION	5- 14-3	2,100	0	2,100	43.79
AHEARN FREDERICK J III & MARION	6- 33	8,900	0	8,900	185.57
AHEARN FREDERICK J III & MARION	5- 23	1,100	0	1,100	22.94
AHEARN FREDERICK J III & MARION	5- 54-1	18,500	0	18,500	385.73
AHEARN FREDERICK J III & MARION	6- 37	5,400	0	5,400	112.59
AHEARN FREDERICK JOHN III & MARION	2- 76	500	0	500	10.43
AHEARN JODIE E	5- 54	96,500	365,000	452,300	9,430.46
ALBERT AMY L & JOSEPH W	4- 44- 1	46,000	148,700	185,500	3,867.68
ALBERT RICHARD & PARK MICHAEL	6- 9	39,500	47,200	86,700	1,807.70
ALLAIN THOMAS W & CAROLE H	1- 12D-26	51,000	83,900	125,700	2,620.85
ALLENDE JESUS JR	1- 12D-22	46,600	112,000	149,400	3,114.99
ALONSO JAIME & DEBRA D S	3- 54	51,500	319,000	361,300	7,533.11
ANAGNOSTIS NICHOLAS H & SARA L	7- 9	43,000	94,500	137,500	2,866.88
ANDERSON DEVIN	4- 30F- 3	51,300	0	51,300	1,069.61
ANDERSON DWIGHT	4- 30G	67,500	209,800	268,100	5,589.89
ANDERSON GLENN R	4- 31	57,300	0	57,300	1,194.71
ANDREADES LAURIE A	4- 36-4	39,700	142,200	181,900	3,792.62
ANDREWS JOHN M	3- 54-1	51,200	125,100	167,100	3,484.04
ANDREWS JUDITH A	2- 64	46,100	60,000	106,100	2,212.19
ANTOINE BRIAN E & TINA M	2- 13D- 3	46,600	163,700	201,100	4,192.94
ARNOLD GLEN R & DEBORAH L	4- 9-1	46,100	231,100	268,000	5,587.80
ATHERTON KENNETH W JR & JOELLEN	1- 12D-14	54,200	104,500	149,500	3,117.08
ATTLESON ALETA K & JOSHUA D	8- 5	55,300	70,800	126,100	2,629.19
ATTLESON ALETA K & JOSHUA D	8- 6	50,300	71,700	112,800	2,351.88
AVALLONE CHAD R & JENNIFER C	7- 1- 5	42,000	102,200	144,200	3,006.57
AYOTTE CYNTHIA J & ROGER A	6- 39-2	46,100	84,800	116,180	2,422.35
BANVILLE DAVID & LEE ANN	2- 12	43,600	89,400	133,000	2,773.05
BANVILLE MICHAEL & SHERRIE A	2- 69-2	49,000	68,500	108,300	2,258.05
BARBER JASON R & CHRISTINA L	2- 14D-14	43,700	113,900	157,600	3,285.96
BARDEN LISA M	1- 12D- 9	45,400	162,000	198,200	4,132.47
BARNARD JACO E	2- 56D- 1	46,000	137,600	183,600	3,828.06
BARSTOW GAYLE A	4- 27	84,000	168,300	252,300	5,260.46
BARSTOW TIMOTHY & GAYLE	4- 30D	97,100	118,700	206,600	4,307.61
BARTHOLOMEW THOMAS E & ROBIN G	3- 15D- 9	46,500	247,100	284,400	5,929.74

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BARTLETT RICHARD A & DIANE A	5- 13- 6	44,700	145,000	180,500	3,763.43
BAYNES WILLIAM R & ELIZABETH E	6- 4	136,600	362,100	498,700	10,397.90
BAYNES WILLIAM R & ELIZABETH E	3- 14-1	41,700	21,000	62,700	1,307.30
BEAN DEBORAH A	2- 58	66,000	106,200	163,000	3,398.55
BEAULIEU EMILIE R & DIANE L	8- 12	43,300	89,600	123,700	2,579.15
BEAULIEU PAULA M	3- 43-2	29,400	0	29,400	612.99
BEAULIEU PAULA M	3- 43J	52,500	131,400	183,900	3,834.32
BEDARD RONALD E & DOLORES	7- 17	60,900	166,700	218,400	4,553.64
BEDARD SHAWN S & MARIE-T	7- 14	34,800	122,500	148,100	3,087.89
BELANGER CHRISTOPHER A & JENNIFER M	3- 43E	51,500	185,700	237,200	4,945.62
BELANGER PROPERTIES LLC	2- 13D- 4	67,800	116,900	184,700	3,851.00
BELANGER RICHARD R & PATRICIA S	2- 33-1	46,000	106,300	152,300	3,175.46
BELANGER SHANNON L & MATTHEW D	3- 64- 9	45,400	182,600	218,800	4,561.98
BELL JAMES & LISA	4- 16D- 7	38,600	188,300	217,700	4,539.05
BELL JAMES & LISA	4- 16D-15	27,900	0	27,900	581.72
BELLEROSE NATHAN & CHELSEA	9- 3	28,800	83,400	112,200	2,339.37
BELLEROSE SUSAN J	5- 28-1	46,000	150,400	187,200	3,903.12
BENNETT DEBORAH	4- 44	89,400	87,100	167,300	3,488.21
BERGERON BEVERLY	2- 32-3	44,000	82,800	117,600	2,451.96
BERNIER CINDY ANN	5- 19-3	36,100	56,200	92,300	1,924.46
BERNIER FERNAND	3- 43E-1	54,000	138,400	183,200	3,819.72
BERRY STEVEN D & BRUCE A & PROCTOR JULIA A & LEEMAN SANDRA L	5- 13- 5	46,000	115,500	161,500	3,367.28
BERTHIAUME RONALD P & JOYCE B	4- 10-1	61,700	145,000	197,500	4,117.88
BIERY JOANNE	8- 13D- 7	87,400	208,600	286,800	5,979.78
BIF II US RENEWABLE LLC	5- 3	57,600	0	57,600	1,200.96
BIF II US RENEWABLE LLC	5- 1	24,840,000	0	24,840,000	517,914.00
BLANEY RICHARD PAUL	6- 34-1	46,000	125,800	162,600	3,390.21
BOGDAHNS PHYLLIS C & NASON CYNTHIA A	2- 8-2	60,300	65,700	116,800	2,435.28
BOISSONNAULT JOHN H & DARLENE E	2- 21D-18	48,300	120,600	159,700	3,329.75
BOISSONNEAULT RICHARD & JEANNE T	7- 29	37,000	114,200	136,480	2,845.61
BOISSONNEAULT STEVEN P LVG TR 5/2/13	5- 56-2	67,800	24,400	92,200	1,922.37
BOISSONNEAULT LISA M LVG TR 5/2/13 TIC					
BOLLINGER JAMES F & VICTORIA H	1- 12D-23	49,900	155,400	196,100	4,088.69
BOOKER KENNETH D SR & KATHLEEN N	3- 6	43,000	86,500	120,300	2,508.26
BOONE RONALD S	3- 15	41,300	129,400	161,500	3,367.28
BOUCHARD RONALD J	3- 59-1	46,000	131,900	168,700	3,517.40
BOUCHER MABEL	7- 7-2	52,800	131,400	169,480	3,533.66
BOUCHER MICHELLE M & BRIAN D	1- 12D-35	50,000	131,900	172,700	3,600.80
BOUDREAU JASON A & MEGAN M	2- 69-1	43,000	185,500	228,500	4,764.23
BOURGEAULT KAITLYN & JOEL K	3- 64D- 4	41,500	184,400	225,900	4,710.02
BOURQUE ROBERT J	3- 4D- 4	51,500	131,800	174,100	3,629.99
BOWERS ROGER I & ARLENE M	2- 70	40,000	99,100	124,380	2,593.32
BOWTELL JONATHAN E & KERRIE J	6- 44D- 9	81,300	302,500	383,800	8,002.23
BRALEY JOHN R III TRUSTEE OF THE	6- 53	73,400	222,200	295,600	6,163.26
BRAY TODD C & STACY M	4- 39-4	44,700	178,800	214,300	4,468.16
BRESNAHAN HEIDI F	3- 15D- 7	43,200	252,500	286,500	5,973.53

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BRETON LEO JR & DELLACIOPPA KELLIE L	2- 75B	53,000	85,500	129,300	2,695.91
BROOKSIDE II - COMMON LAND	2- 21D-25	0	0	0	0.00
BROUSSEAU ERIN R B & MACDONALD COREY J	3- 26	42,000	52,500	94,500	1,970.33
BROWN G ELWOOD & MARY L	3- 49	93,400	151,400	235,600	4,912.26
BROWN G ELWOOD & MARY L	3- 50	78,000	0	78,000	1,626.30
BROWN MARY A TRUSTEE	2- 36-3	34,200	0	34,200	713.07
BROWN MARY A TRUSTEE	2- 36	98,300	118,100	207,200	4,320.12
BRUCE BETTE H & DAVID R &	1- 1B	6,500	0	6,500	135.53
HIGHT RICHARD A & MATTHEW R					
BRUMER ALLAN J	2- 21D-12	49,000	171,500	211,300	4,405.61
BRUNS LISA M	8- 2-3	42,600	86,000	128,600	2,681.31
BUDA LEO G HEIRS OF	5- 9	106,400	27,000	133,400	2,781.39
BURTON KEVIN M & LAURA J	1- 12D-34	45,300	157,200	193,300	4,030.31
BURTON SHARON E	1- 13-2	33,000	77,300	101,100	2,107.94
BUTLAND CARLTON L & DZINTRA	3- 64D- 2	41,500	106,900	139,200	2,902.32
BYARS ROBERT J	7- 4-1	41,500	138,200	179,700	3,746.75
CAMIRE KATHERINE K TRUSTEE	7- 12	1,500	0	1,500	31.28
CAMIRE MICHAEL L & KATHY D	3- 15D-13	46,500	192,500	229,800	4,791.33
CAMPBELL KIM E	3- 71-1	51,500	135,300	177,600	3,702.96
CARON ALBERT R & DENISE B	1- 12D-19	50,700	124,100	165,600	3,452.76
CARON DONNA LALIBERTE	3- 15D- 2	29,500	0	29,500	615.08
CARON DONNA LALIBERTE	3- 15D- 3	45,300	124,800	160,900	3,354.77
CARON JOHN H	2- 20D- 4	43,700	91,000	125,500	2,616.68
CARON REMI A & JESSICA M	4- 9-3	48,000	168,400	207,200	4,320.12
CARPENTER DEBORAH E	2- 54	51,000	138,100	179,900	3,750.92
CARR PAMELA T & DANIEL B TRUSTEES	3- 19-3	52,800	255,600	299,200	6,238.32
CARREIRO ROBERT M & AMANDA M	5- 35A- 3	36,000	293,800	320,600	6,684.51
CASSETTE KENNETH & MORIN SHELLEY F	5- 39-8	36,100	78,700	105,600	2,201.76
CATON MICHAEL & LINDA	6- 43	37,000	47,900	75,700	1,578.35
CAYLOR JOHN E	2- 12D- 9	43,000	144,200	178,000	3,711.30
CENTRAL MAINE POWER COMPANY	0- 0	1,618,700	0	1,618,700	33,749.90
CHABOT MARK	5- 15-1A	64,000	113,300	168,100	3,504.89
CHABOT N S & SOVETSKY JAMES M	5- 29-5	65,600	0	65,600	1,367.76
CHARRON GERARD & SUSAN	8- 13- 8	49,400	94,500	134,700	2,808.50
CHASSE DAVID R & PRISCILLA	3- 4A	41,600	134,700	161,580	3,368.94
CHASSE KAREN D	2- 51	46,000	107,800	144,600	3,014.91
CHRETIEN DENA M TRUSTEE OF THE	2- 13D- 2	33,700	0	33,700	702.65
CIA SALVAGE INC	7- 16	41,100	0	41,100	856.94
CLARK RANDALL & SUSAN W	6- 44A	52,000	352,700	395,500	8,246.18
CLARK SUSAN REPRESENTATIVE	4- 20A	35,700	0	35,700	744.35
CLARK LUMBER CO INC					
CLEARY RYAN S	2- 75D	36,000	67,200	103,200	2,151.72
COBB STEVEN D	2- 32-1	44,700	90,700	126,200	2,631.27
COBLEIGH GARY W & BONNIE M	3- 15D- 1	41,200	88,700	120,700	2,516.60
COLE AARON	5- 15A	5,100	0	5,100	106.34
COLE AARON P & REBECCA M	4- 23-1	46,200	114,500	160,700	3,350.60
COLE ALAN E & ALBERT P JR	4- 23	93,300	75,200	153,780	3,206.31
COLE ALBERT P JR	6- 20	52,600	157,600	195,480	4,075.76

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COLE ALBERT P JR & ANDREW P	6- 18	13,300	0	13,300	277.31
COLE ANDREW G	3- 74	4,000	0	4,000	83.40
COLE ANDREW G & VALERIE J	6- 2	59,200	129,800	179,800	3,748.83
COLE ANDREW G & VALERIE J	6- 3-2	500	0	500	10.43
COLE ANDREW PAUL & ALBERT P JR	6- 18-1	46,100	170,200	207,100	4,318.04
COLE CLARK R & GEORGIANNA	6- 8	68,200	0	68,200	1,421.97
COLE CLARK R & GEORGIANNA	6- 11	41,500	0	41,500	865.28
COLE CLARK R & GEORGIANNA	6- 13	63,500	107,400	161,700	3,371.45
COLE FARM DAIRY INC	6- 54	7,000	0	7,000	145.95
COLE FARM DAIRY INC	6- 5- 1	32,400	0	32,400	675.54
COLE FARM DAIRY INC	6- 55	500	0	500	10.43
COLE FARM DAIRY INC	6- 14	156,800	524,000	680,800	14,194.68
COLE FARM DAIRY INC	6- 12	10,400	11,400	21,800	454.53
COLE FARM DAIRY INC	6- 7	14,300	7,000	21,300	444.11
COLE FARM DAIRY INC	7- 6	46,000	60,900	106,900	2,228.87
COLE FARM DAIRY INC	6- 1	97,800	0	97,800	2,039.13
COLE GORDON & ISOLDE K	6- 5- 2	80,200	0	80,200	1,672.17
COLE GORDON T	6- 17	55,800	0	55,800	1,163.43
COLE GORDON T & ISOLDE K	3- 73D-6	600	0	600	12.51
COLE ISOLDE K	3- 47	46,800	61,800	108,600	2,264.31
COLE ISOLDE K	6- 15	47,600	119,900	158,300	3,300.56
COLE KAREN C	3- 42	74,500	85,700	151,000	3,148.35
COLE MARK	6- 11-1	48,700	130,500	179,200	3,736.32
COLE NICHOLAS C	1- 5-2	43,600	70,600	114,200	2,381.07
COLLETTE GARY R & KATHLEEN M	1- 12D-25	50,700	93,800	135,300	2,821.01
COLLIN ALFREDA & RENALD	3- 75	50,300	231,100	281,400	5,867.19
COLLIN CASSANDRA D & MICHELLE L	8- 8T 6	0	22,100	22,100	460.79
COLLIN CELINE	8- 8T 4	0	10,000	800	16.68
COLLIN MICHELLE	6- 24	41,500	124,200	156,500	3,263.03
COLSON DENNIS & TANIA	1- 12D-32	44,900	159,300	195,000	4,065.75
COLUMB RANDAL J & JENNIFER A	6- 11-2	46,500	207,500	254,000	5,295.90
CONIARIS JOHN G & ELIZABETH E	2- 67	37,000	119,500	147,300	3,071.21
COOK BRUCE & MARY	6- 45-1	72,100	67,400	130,300	2,716.76
COOK MATTHEW C & JESSICA L	6- 45-2	54,700	192,400	247,100	5,152.04
COOK SAMUEL & TRACI	4- 17A	51,500	126,700	169,000	3,523.65
COOK SAMUEL & TRACI	4- 17	74,100	0	74,100	1,544.99
COOKS BROOK SUBDIVISION-COMMON LAND	1- 12	0	0	0	0.00
COTE BRENDA	8- 8-2	43,400	108,700	152,100	3,171.29
COTE DONALD R & LISA M	1- 12D- 4	51,900	105,600	148,300	3,092.06
COTE JOHN R & DEBORAH A	2- 73C	47,500	148,200	186,500	3,888.53
COTE MARIE	8- 1-2T	0	24,200	15,000	312.75
COTE PATRICK W & LISA J	2- 14D- 9	43,000	117,800	151,600	3,160.86
COTE RICHARD B & SUZANNA	3- 15D- 4	46,000	220,100	256,900	5,356.37
COTE SHARON C	2- 23T	0	26,600	26,600	554.61
COTE VINCENT L & DONNA G	2- 23	63,600	186,600	241,000	5,024.85
COURCHAINNE RENE G & DENISE M	3- 59	59,000	145,700	195,500	4,076.18
COURCHENE JOHN M & BETHANY L	2- 21D-20	49,100	110,100	159,200	3,319.32
CRALL RONALD & LIISA	3- 70	15,300	0	15,300	319.01

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Owner	Map Lot	Land	Building	RE Billable	Original Tax
CRITCHLEY TERRY J & MARTHA L	6- 16B	43,000	71,500	105,300	2,195.51
CRITCHLEY TERRY J & MARTHA L	6- 16	16,900	0	16,900	352.37
CRITCHLEY TRAVIS J & PENNY	6- 16A	46,000	111,800	148,600	3,098.31
CROCKER DENNIS A & SHIRLEY M	2- 71D	52,900	89,000	132,700	2,766.80
CROTEAU CHARLENE & JOSEPH	7- 7-5	44,700	186,200	221,700	4,622.45
CROWLEY KELSEY ELISE & CRAIG JAMES	7- 1- 3	41,700	79,800	121,500	2,533.28
CROZIER RICHARD	4- 24-1	46,200	129,500	175,700	3,663.35
CULBERT JENNIFER	2- 36-1	46,200	125,400	171,600	3,577.86
CUNNINGHAM PETER & MARYCATHERINE	3- 73D- 5	46,700	140,300	177,800	3,707.13
CURRAN DAVID & MELISSA	6- 3-1	48,300	211,300	259,600	5,412.66
CURRIER WILLIAM W	4- 21	76,300	80,200	156,500	3,263.03
CUSHMAN HOWARD L & ANGELA M	6- 44D- 1	59,800	235,100	285,700	5,956.85
CYR JEFFREY J & CARRIE A	3- 59-2	51,500	106,600	148,900	3,104.57
CYR WALLACE A & BONNIE L	5- 33	49,000	53,000	92,800	1,934.88
DAIGLE DANIEL M & CHERYL	6- 39-1	36,000	153,900	180,700	3,767.60
DANCAUSE BRIAN A	2- 58-1	46,200	144,400	190,600	3,974.01
DANIS ROY W JR & NANCY C	3- 44-1	49,000	91,900	131,700	2,745.95
DANLEY MARK M & KAREN LYNN	4- 36-1	47,500	123,100	161,400	3,365.19
DANLEY PETER L	4- 36-3	47,500	19,100	66,600	1,388.61
DANLEY PETER L	4- 46	28,100	0	28,100	585.89
DANLEY PETER L	4- 36-7	86,600	46,800	124,200	2,589.57
DANLEY SANDRA J	4- 36-6	36,200	38,500	74,700	1,557.50
DARRAH WILLIAM & KATHRYN E	5- 15-2	38,900	167,600	206,500	4,305.53
DAVIS BETSEY M	2- 21B	41,500	122,500	164,000	3,419.40
DAVIS CRYSTAL J	3- 44	51,500	101,800	153,300	3,196.31
DAVIS JESSICA	2- 14B- 1	43,600	149,300	192,900	4,021.97
DAVIS SANDY L & JOHN N	5- 35-5	36,000	108,000	144,000	3,002.40
DAWSON KEITH A & JOYCE E	4- 10-2	36,900	133,200	170,100	3,546.59
DAYTON SAND & GRAVEL INC	2- 44	2,305,600	882,000	3,187,600	66,461.46
DAYTON SAND & GRAVEL INC	8- 27	44,500	61,600	106,100	2,212.19
DAYTON TOWN OF	2- 6A	40,800	182,800	0	0.00
DAYTON TOWN OF	8- 3	146,300	2,110,000	0	0.00
DAYTON TOWN OF	3- 45	17,200	28,200	0	0.00
DAYTON TOWN OF	8- 3-1	0	330,600	0	0.00
DAYTON TOWN OF	4- 18	62,600	0	0	0.00
DAYTON TOWN OF	2- 5	10,000	0	0	0.00
DEANGELIS MARK T & MERRILL JOSEPHINE A & ROBERT E LIFE ESTATE	8- 13	45,300	204,700	240,800	5,020.68
DEARBORN BROS LLC	5- 18	123,400	168,500	291,900	6,086.12
DEARBORN BROS LLC	5- 16	38,300	0	38,300	798.56
DEARBORN PAMELA & UNDERWOOD MAUREEN	8- 4	43,800	50,600	85,200	1,776.42
DELAGE JAMES & LINDA	2- 13D- 1	47,800	117,000	155,600	3,244.26
DELUCA ROCCO P JR & SANDRA L	4- 16D-16	39,400	167,700	197,900	4,126.22
DEMERS RAYNALD N & DONNA B	2- 75C	46,000	114,500	151,300	3,154.61
DEROSIER SANDRA TRUSTEE	2- 21D- 2	46,000	94,500	125,780	2,622.51
DESCHAMBAULT JUANITA DICKSON JOEL KERR	7- 25	1,500	0	1,500	31.28
DESHAIES ROBERT L & ELAINE	7- 27	37,000	96,900	124,700	2,600.00
DESJARDINS ANTHONY & NICOLE	2- 14D- 8	43,900	109,900	144,600	3,014.91

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
DESROSIERS BARBARA	2- 8B	46,900	82,800	129,700	2,704.25
DEXTER CATHERINE L	3- 42-2	42,000	0	42,000	875.70
DICKSON JOEL K	7- 24	45,500	56,400	101,900	2,124.62
DILL VIRGINIA C	2- 14B	46,000	115,700	152,500	3,179.63
DODGE BYRON & SANDRA	1- 15	41,500	87,000	119,300	2,487.41
DOE STEPHEN & JANICE M	6- 25	116,800	79,500	181,580	3,785.94
DOLBY LAWRENCE S & SANDRA G	2- 4	18,100	0	18,100	377.39
DOMBROWIK STEVEN & PAULINE	3- 73D- 2	35,500	0	35,500	740.18
DONILON NICHOLAS F	5- 39-7	36,100	122,600	158,700	3,308.90
DORAN WILLIAM A & MARTIN MELANIE D	2- 21D-22	49,000	95,500	135,300	2,821.01
DOW WILLIAM D & LINDA	3- 28-1	41,600	101,200	133,600	2,785.56
DUBE RAYMOND & CLAUDETTE B	5- 35A- 5	38,700	262,600	292,100	6,090.29
DUBE SCOTT T & SHEILA A	3- 43G	67,200	346,200	413,400	8,619.39
DUBOIS FERNAND P & THERESA V	2- 38-2	51,000	115,100	151,380	3,156.27
DUBOIS MAURICE & DUBOIS FERNAND & BOUCHER LUCILLE	2- 38-4	16,000	0	16,000	333.60
DUBOIS NORMAND M & JUDITH T	1- 12D-28	50,600	112,700	154,100	3,212.99
DUCA MARK G & DEBORAH J	9- 10	73,500	264,900	329,200	6,863.82
DUGGAN ELIZABETH & FEENEY MICHAEL P	5- 35A- 4	36,000	210,900	237,700	4,956.05
DUMAIS RICHARD & ANNETTE	3- 72	76,300	240,700	302,280	6,302.54
DUMAS SHAWN C & HEATHER J	4- 16D-12	45,300	202,900	239,000	4,983.15
DUNCAN ELIZABETH F	4- 16E	36,000	117,900	153,900	3,208.82
DUNN CAROL J	3- 60	49,000	148,700	188,500	3,930.23
DUNN PETER F & DIANE J	4- 12-1	51,400	120,000	162,200	3,381.87
DUQUETTE RAELYN	2- 13	46,000	105,000	151,000	3,148.35
DURKEE DAVID M & SONNEBORN LAUREN E	5- 13- 9	46,000	138,700	175,500	3,659.18
DURKEE JENNIFER L	8- 10-1	41,900	72,200	114,100	2,378.99
DUROCHER MARIA A	2- 29	51,100	127,700	169,600	3,536.16
DUTREMBLE ROBIN FOSS & SHAWN	6- 4-1	50,000	181,700	222,500	4,639.13
DYNDA ROSEMARIE R & MATTHEW M	3- 58-2	42,300	243,400	276,500	5,765.03
EDELSON LOIS M	5- 27	111,000	84,700	186,500	3,888.53
EDELSON LOIS M	5- 28	104,800	0	104,800	2,185.08
EDGERLY MARK	5- 38	42,500	58,900	101,400	2,114.19
ELIE DENIS J & AMY L	3- 15D- 5	46,000	273,000	309,800	6,459.33
ELLIOTT DAMIAN R & LAVIGNE LISA D	4- 39-6	52,500	171,300	214,600	4,474.41
EMERSON GUY R	2- 8B- 1	43,600	64,300	98,700	2,057.90
ERICKSON ROBERT	6- 45	55,000	69,200	109,480	2,282.66
ETB INC	5- 35A	70,900	0	70,900	1,478.27
ETHERIDGE ARCHIE W & JANET L	1- 12D-10	44,400	78,200	113,400	2,364.39
EUKITIS FRANK J & JOAN L	6- 27	98,400	288,000	386,400	8,056.44
EUKITIS FRANK J & JOAN L	6- 29	34,000	10,800	44,800	934.08
EUKITIS FRANK J & JOAN L	6- 30	57,600	0	57,600	1,200.96
EUKITIS PETER A & HEATHER W	6- 27A	43,800	93,800	128,400	2,677.14
FARDA JOSEPH F	4- 9	48,300	87,900	127,000	2,647.95
FAULKNER DEREK A & NICOLE	2- 21D- 6	46,000	107,400	153,400	3,198.39
FEDERAL HOME LOAN MORTGAGE CORP	2- 14A	84,600	164,500	249,100	5,193.73
FENDERSON RAYMOND & FLEURETTE	3- 62	187,400	107,100	285,300	5,948.51
FENDERSON JOHN R JR					

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
FERLAND HOME TRUST	5- 2A-1	46,000	121,000	157,800	3,290.13
FITZPATRICK PAUL W JR & JACQUELYN M	5- 39-1	46,000	130,300	167,100	3,484.04
FOLEY BRENT & KAREN	4- 16D- 3	38,500	228,700	258,000	5,379.30
FOLEY KEVIN P & JANE M	2- 14D-10	43,000	197,700	231,500	4,826.78
FORD DEBRA M	3- 55	96,700	131,800	219,300	4,572.41
FORRESTER MARJORIE & RANDOLPH S	2- 22-1	43,000	200,100	233,900	4,876.82
FORTIER DAWN & MARK	5- 25-1	54,400	166,900	212,100	4,422.29
FORTIER DAWN & MARK	5- 25-2	49,300	0	49,300	1,027.91
FORTIN RICHARD & CHARLENE	3- 55A	56,500	106,200	153,500	3,200.48
FRAPPIER CRAIG A & BECKY L	5- 2-1	55,000	159,300	205,100	4,276.34
FRAPPIER MICHAEL	4- 39-2	86,600	133,600	211,000	4,399.35
FREEMAN MICHAEL R	4- 5-1	61,500	88,200	149,700	3,121.25
FREEMAN WENDALL	5- 35A- 2	36,000	191,200	212,480	4,430.21
FRENETTE PHILIP H & PRISCILLE M	9- 7	43,000	110,900	144,700	3,017.00
FURTADO EDMUND A & SHERRY A	6- 38-2	46,000	193,100	229,900	4,793.42
GAFFEN LEWIS B & MARILYN M	6- 41D- 5	79,000	274,200	344,000	7,172.40
GAGNE CAROLE A	9- 9	44,500	42,600	87,100	1,816.04
GAGNE GILLES C	4- 16C	46,500	53,200	84,980	1,771.83
GAGNON GREGORY & KATHRYN	2- 21D-24	51,500	178,200	220,500	4,597.43
GAGNON JR ONEIL H	5- 35-1	48,300	26,600	65,700	1,369.85
GAGNON SHELLEY	3- 43D- 1	46,500	95,700	142,200	2,964.87
GAMASH CHRISTOPHER J	3- 68B	36,200	153,600	180,600	3,765.51
GAMASH KEITH TRUSTEE OF THE JOAN GAMASH REVOCABLE TRUST	3- 68	56,500	84,000	140,500	2,929.43
GARLAND DEBRA	2- 14D- 7	43,100	158,200	201,300	4,197.11
GARRIGAN BARBARA J	2- 32	44,500	161,600	196,900	4,105.37
GAY AMOS J & CYNTHIA	2- 60	8,000	0	8,000	166.80
GAY AMOS J & CYNTHIA	2- 61	6,300	0	6,300	131.35
GAY AMOS J & CYNTHIA	3- 33	127,600	173,100	291,500	6,077.78
GAY DANIEL E	2- 47-1	80,200	153,400	224,400	4,678.74
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 36	90,400	76,200	166,600	3,473.61
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 37	73,100	0	73,100	1,524.14
GAY JOHN J	2- 47	36,600	0	36,600	763.11
GAY JOHN J	3- 43B	2,000	0	2,000	41.70
GAY JOHN J & JUDITH R	3- 51	53,200	0	53,200	1,109.22
GAY JOHN J & JUDITH R	3- 52	56,400	115,200	162,400	3,386.04
GEAUMONT JANICE	7- 1	42,400	99,500	132,700	2,766.80
GIACOMANTONIO DEBORAH M	6- 3-5	34,800	0	34,800	725.58
GIACOMANTONIO DEBORAH M & JOSEPH J	6- 3-4	35,800	0	35,800	746.43
GIANCOLA JON A & CAROL A	5- 13- 3	49,000	99,500	139,300	2,904.41
GIANNOUMIS ANDREAS K & VASILIKI	9- 6	37,000	97,800	125,600	2,618.76
GIBBONS ELAINE A	6- 44D- 4	63,600	0	63,600	1,326.06
GIBBONS ELAINE A	6- 44D- 8	36,900	0	36,900	769.37
GIBBONS ELAINE A	6- 44D- 6	79,400	0	79,400	1,655.49
GIBBONS ELAINE A	6- 44D- 7	92,700	398,900	482,400	10,058.04
GILBERT DONNA L & CHARLES	2- 64-1	46,000	126,200	172,200	3,590.37
GILLIS DONALD K & LINDA A	2- 20D- 2	43,200	150,600	184,600	3,848.91
GILMORE TIMOTHY M &	3- 32	51,600	130,800	182,400	3,803.04

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
GIRARD RYAN R	3- 57	38,500	68,800	107,300	2,237.21
GLOVER LORNA J	2- 8A- 3	47,900	71,200	109,900	2,291.42
GODDARD STANLEY B & WILLA F	1- 13-1	33,000	85,000	103,280	2,153.39
GONNEVILLE REYNALD J AS TRUSTEE	6- 41-1	94,600	0	94,600	1,972.41
GONNEVILLE ROGER & DONNA	6- 52	72,400	129,700	192,900	4,021.97
GONNEVILLE ROGER & DONNA	6- 48A	1,000	0	1,000	20.85
GONNEVILLE ROGER & DONNA	6- 51	93,300	81,700	175,000	3,648.75
GONNEVILLE ROGER E & DONNA G	6- 48B	5,000	0	5,000	104.25
GONNEVILLE STEVEN E &	6- 51-4	46,800	166,000	203,600	4,245.06
GONNEVILLE THOMAS R & LISA M	6- 52-1	69,300	286,400	355,700	7,416.35
GOODWINS MILLS ADVENT CHRISTIAN CHURCH	7- 31	28,800	95,300	104,100	2,170.49
GOODWINS MILLS UNITED METHODIST CHURCH	2- 65-1	46,000	122,300	148,300	3,092.06
GOOGINS DANA G & KAREN R	3- 69	46,900	92,900	130,600	2,723.01
GOSELIN RICHARD D & TRISHA A	1- 12D-11	44,100	79,700	114,600	2,389.41
GOVE RICHARD E	3- 62-1	25,000	0	25,000	521.25
GOWEN REBECCA E	7- 32	43,000	189,800	223,600	4,662.06
GRANT JR NATHAN A & SHANNON A	3- 48	47,700	108,300	146,800	3,060.78
GRANTHAM EDWARD B	5- 21	49,800	0	49,800	1,038.33
PERSONAL REP FOR DAVID GRANTHAM					
GRANTHAM EDWARD B	5- 20	104,300	93,500	197,800	4,124.13
PERSONAL REP FOR DAVID GRANTHAM					
GRANTHAM EDWARD B & PEARL C	5- 21-1	54,000	99,800	144,600	3,014.91
GRANTHAM MARK	5- 29-1	58,700	75,300	134,000	2,793.90
GRANTZ PAUL N & CLAUDINE M	1- 12D-15	52,200	97,000	149,200	3,110.82
GRASS CRAIG B	3- 69-2	56,500	100,300	156,800	3,269.28
GREELEY THERESA ANN	2- 38-3	47,900	105,600	144,300	3,008.66
GREEN ROBERT E & KARLA L	2- 15D- 2	43,000	100,000	133,800	2,789.73
GREENE DONALD EMERY JR & CARRIE ALICIA	4- 15-3	36,000	125,200	161,200	3,361.02
GREGOIRE ANGELA & CHRISTOPHER	2- 22	52,800	74,400	118,000	2,460.30
GREGOIRE GLORIA J	3- 34	52,300	3,300	55,600	1,159.26
GREGOIRE GLORIA J	3- 35	51,500	62,600	104,900	2,187.17
GRENIER KIM M	2- 56D- 4	46,000	174,600	211,400	4,407.69
GRONDIN JOEL M & DARCY E	9- 1	75,800	138,400	205,000	4,274.25
GROVER ALBERT S & LINDA E	9- 5	43,000	159,500	193,300	4,030.31
GUAY CARL R	2- 33-3	61,500	152,700	205,000	4,274.25
GUAY GERALD P LIVING TRUST	3- 69-1	79,600	199,000	269,400	5,616.99
GUAY KENNETH J	1- 6-1	46,000	137,700	183,700	3,830.15
GUAY RICKY R & LEILANI D	2- 33-4	54,000	121,100	165,900	3,459.02
GUAY RICKY R & LEILANI D	2- 33	56,100	129,500	185,600	3,869.76
GUAY RICKY R & LEILANI D	9- 4-1	35,300	0	35,300	736.01
GUILLETTE ROBERT C	3- 57D	52,800	142,300	185,900	3,876.02
GUINEY SHEILA	7- 11	47,500	91,900	130,200	2,714.67
GUNTHER LORI	8- 8T12	0	13,700	13,700	285.65
GUSTAVSON ROGER A	6- 1-1	36,900	189,900	217,600	4,536.96
GUSTIN JEANNINE N	6- 28	41,600	80,500	112,900	2,353.97
H F PROPERTIES INC	3- 38	39,000	0	39,000	813.15
H F PROPERTIES INC	3- 40	119,800	288,000	407,800	8,502.63
HAFNER JASON T & ANNA M	2- 51-1	43,000	98,000	141,000	2,939.85

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
HALL BRETT A	4- 21-2	51,000	109,500	151,300	3,154.61
HALL DUDLEY W & BRUCE W TRUSTEES	9- 4	53,000	171,400	224,400	4,678.74
HALL ELIZABETH A	4- 6	51,500	66,400	108,700	2,266.40
HALL GALEN D & LISA A	2- 15	43,000	140,900	174,700	3,642.50
HALL RICHARD D	6- 41D- 4	88,600	257,100	345,700	7,207.85
HALLER TIFFANY S	3- 64D- 3	41,500	162,300	194,600	4,057.41
HANUSEK JOHN & LINDA M	8- 2-1	43,000	137,000	170,800	3,561.18
HARRIMAN ALICE R & VANESSA MAY	8- 20T 5	0	15,400	15,400	321.09
HARRIMAN NANCY M	5- 13- 1	46,000	167,100	203,900	4,251.32
HARRIMAN NANCY M & RUBY SCOTT M	5- 13	74,000	199,300	273,300	5,698.31
HARRIMAN NANCY M PERSONAL REP FOR HELEN MESERVE	5- 13-11	46,100	141,700	187,800	3,915.63
HARRIS BENJAMIN J & ARELLE L	3- 39	48,000	139,900	178,700	3,725.90
HARRIS CARL W SR & WILMA L	3- 43C	47,500	95,900	134,200	2,798.07
HARRIS CLINTON A & RACHEL A	3- 39-2	19,500	0	19,500	406.58
HARRIS CLINTON A & RACHEL A	3- 40-3	59,600	256,500	306,900	6,398.87
HARRIS DAVID B	3- 43-3	29,600	0	29,600	617.16
HARRIS DIXIE A	3- 21	4,900	0	4,900	102.17
HARRIS DIXIE A	4- 35	81,900	1,200	83,100	1,732.64
HARRIS KEITH S	5- 5-2	8,600	0	8,600	179.31
HARRIS KEITH S	4- 30C	66,000	138,800	195,600	4,078.26
HARRIS KEITH S	5- 6	4,200	0	4,200	87.57
HARRIS KEITH S & ANGELA B	4- 30E	13,100	24,800	37,900	790.22
HARRIS KEITH S & BENJAMIN J	4- 24	5,000	0	5,000	104.25
HARRIS KEITH S & BENJAMIN J	4- 25	24,000	8,400	32,400	675.54
HARRIS KRISTIN L & CHRISTOPHER J	5- 39-6	52,400	112,600	155,800	3,248.43
HARRIS PAUL W PERSONAL REPRESENTATIVE FOR IRENE E HARRIS	3- 43	84,800	54,300	139,100	2,900.24
HARRIS PAUL WESTON	3- 43H	34,000	0	34,000	708.90
HARRIS PHILIP B	3- 43I	46,000	38,500	84,500	1,761.83
HARRIS PHILIP B SR & COLLEEN E	3- 43F	56,500	83,900	131,200	2,735.52
HARRIS WILLIAM	2- 46	45,000	0	45,000	938.25
HARRIS WILLIAM H	5- 39-4	46,000	138,500	184,500	3,846.83
HARRIS WILLIAM W	3- 39-1	41,500	0	41,500	865.28
HARRIS WILLIAM W & DIXIE A - TIC	3- 5	33,200	0	33,200	692.22
HARRIS WILLIAM W & DIXIE A	3- 43-1	11,700	0	11,700	243.95
HAVU ALFRED O JR & HAZEL JANE	4- 15-2	32,000	12,900	35,700	744.35
HAVU ALFRED O JR (1/2) & HAVU DAVID & JOAN TRUSTEES (1/2)	4- 15	172,000	151,700	323,700	6,749.15
HAVU ELLEN MELINDA	4- 22	34,000	144,000	168,800	3,519.48
HAYWARD CHARLES W JR & JUDITH	2- 10	51,200	89,500	131,500	2,741.78
HEALD CAROLYN L	5- 45	61,500	87,900	140,200	2,923.17
HEBERT JOHN M & DOYON HEBERT REBECCA L	2- 56D- 3	46,000	266,700	303,500	6,327.98
HEBERT NICHOLAS	6- 4-3	46,500	118,900	165,400	3,448.59
HEBERT SCOTT P & LORIE M TRUSTEES	2- 56D- 5	46,000	178,700	215,500	4,493.18
HENNESSEY CYNTHIA G	7- 2	46,000	182,500	219,300	4,572.41
HILDENBRAND HENRY	8- 20T 4	0	14,600	5,400	112.59
HILL C DAVID	8- 1	121,900	87,500	209,400	4,365.99

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
HILL C DAVID & ROSE MARIE	6- 40	67,400	55,700	123,100	2,566.64
HILL C DAVID & ROSE MARIE	8- 8	140,400	68,500	208,900	4,355.57
HILL C DAVID & ROSE MARIE	1- 16	123,300	93,400	207,500	4,326.38
HILL C DAVID & ROSE MARIE	6- 32	6,500	0	6,500	135.53
HILL C DAVID & ROSE MARIE	6- 41	16,600	0	16,600	346.11
HILL C DAVID & ROSE MARIE	2- 79	33,400	0	33,400	696.39
HILL CONNIE D	8- 1-1	17,400	151,000	159,200	3,319.32
HILL DOUGLAS DAVID & CONNIE DAVELYN	6- 40-1	14,300	0	14,300	298.16
HILL GEORGE W & SARALEIGH Y	2- 78	112,300	161,900	265,000	5,525.25
HILTON SCOTT C & CINDY A	3- 64D- 5	41,500	151,500	183,800	3,832.23
HIRST MICHAEL N	6- 41-6	51,800	96,700	148,500	3,096.23
HIRST WILLIAM N & SUYAPA I	4- 13	64,300	81,100	136,200	2,839.77
HOLLEY GREGORY M & MELISSA B	2- 15D- 3	43,000	132,700	166,500	3,471.53
HOMEVEST LLC	2- 14D- 1	44,000	163,600	207,600	4,328.46
HOOD BETTY LYNN	2- 32-2	43,300	64,300	98,400	2,051.64
HOOD JOHN N	6- 19	14,600	72,800	87,400	1,822.29
HOOD JOHN N	6- 21	55,000	86,000	141,000	2,939.85
HOOD LESLIE	6- 19A	45,600	76,700	113,100	2,358.14
HOOPER LINDA	6- 5- 4	46,900	152,400	190,100	3,963.59
HOOPER THOMAS	5- 35-7	39,000	168,200	207,200	4,320.12
HOUDE JOSEPH R R & SONIA M	8- 13D- 1	46,100	129,400	160,780	3,352.26
HOUDE MEGHAN & KEVIN	2- 21D-16	49,700	177,700	218,200	4,549.47
HOULE MARC V & MARY J	3- 64- 1	43,000	127,000	160,800	3,352.68
HOWARD ROBIN & JAMES	5- 10	800	8,800	9,600	200.16
HOWARD ROBIN & JAMES	5- 11-1	51,500	119,700	171,200	3,569.52
HOYT GARY G	5- 47	9,300	0	9,300	193.91
HUDDLESTON DEBI J	5- 41D- 1	46,000	164,100	210,100	4,380.59
HUFF SUSAN	8- 8T11	0	15,200	6,000	125.10
HUGUENIN ALAN R & ROBIN L A	5- 2A	43,000	71,900	105,700	2,203.85
HUNT DIANE C	6- 3-3	38,200	0	38,200	796.47
HUNT DIANE C & MATTHEW E	6- 3	47,900	191,700	230,400	4,803.84
HUOT ROGER J & DONNA L	2- 12D- 4	43,300	66,500	100,600	2,097.51
INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON	7- 13	3,800	0	0	0.00
INNESS EDWARD	5- 35-6	36,000	139,400	175,400	3,657.09
JACKSON LEON & TINA	2- 65-2	46,000	156,500	193,300	4,030.31
JANDREAU TONY & SHIRLEY	5- 19-2	46,000	142,200	179,000	3,732.15
JENSEN LARRY R	4- 3	93,400	64,700	148,900	3,104.57
JOHNSON KATHERINE & HARRIMAN JAROD	5- 13-12	45,900	0	45,900	957.02
JOHNSON LINDA	8- 8T 8	0	17,200	8,000	166.80
JOHNSON SCOTT S & JENNIFER A	4- 21-1	47,500	48,800	96,300	2,007.86
JOHNSON STUART L & DEBORAH L	4- 1-1	45,300	190,500	226,600	4,724.61
JOHNSTON FAITH & ROBERT D	5- 51	5,000	0	5,000	104.25
JOYCE RALPH & BRENDA S	8- 13D- 5	49,800	113,400	154,000	3,210.90
JUDICE STEPHEN	7- 18	41,000	67,900	108,900	2,270.57
JURGEN AGNES	8- 20T 2	0	19,100	4,380	91.32
JW GROUP LLC	3- 25	72,100	0	72,100	1,503.29
JW GROUP LLC	3- 23	91,300	0	91,300	1,903.61

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
KALLIO SUSAN P	1- 12D-33	44,600	95,100	130,500	2,720.93
KALOYARES CONSTANTINOS & ALICE	2- 21D- 1	46,000	94,800	131,600	2,743.86
KEENE HAROLD & LINDA	2- 34	40,000	85,200	116,000	2,418.60
KELLER GEOFFREY M & PAMELA	4- 36-2	48,000	153,300	192,100	4,005.29
KELLY DALE K & GAIL A	2- 21D-14	48,000	158,500	197,300	4,113.71
KENNIE THEODORE & LISA J	8- 14	37,000	99,600	127,400	2,656.29
KENNIE TIMOTHY & PRISCILLA	4- 34	46,100	187,200	224,100	4,672.48
KIMBALL DENISE	5- 39-5	57,700	102,600	151,100	3,150.44
KIMBALL DENNIS & DEBRA	2- 21D- 7	48,000	99,000	137,800	2,873.13
KIMBALL TRUST LAWRENCE R& KIMBALL MARSHA A G TRUSTEES	9- 1-2	32,100	0	32,100	669.29
KING CHARLES W & SANDRA L	4- 4	46,500	96,800	143,300	2,987.81
KING HELEN P & GREGORY W	3- 64-10	41,200	119,500	160,700	3,350.60
KING LISA & TIMOTHY	5- 15-1	46,200	126,500	163,500	3,408.98
KORPI STEPHAN & MARY L	3- 64- 8	47,300	0	47,300	986.21
KURKUL JEFFREY & JENNIFER	2- 21C	46,500	151,300	188,600	3,932.31
LABBE DENIS & LINDA	3- 66	42,800	134,300	167,900	3,500.72
LABONTE CHARLES M & PEGGY P	8- 13D- 6	46,600	152,600	190,000	3,961.50
LABONTE JASON R	4- 16B	25,200	0	25,200	525.42
LABONTE RICHARD D & JEAN E	3- 59-3	1,100	0	1,100	22.94
LABRECQUE SHANNON L	2- 68-1	52,100	135,500	178,400	3,719.64
LACHANCE LAWRENCE E	3- 25-1	46,000	177,300	214,100	4,463.98
LACHANCE PAUL & LINDA	2- 56D- 6	46,000	159,300	196,100	4,088.69
LAFLAMME DANIEL M & LAFLAMME RAYMOND J & RITA L	3- 61	51,500	161,000	203,300	4,238.81
LAFLAMME RICHARD & TAMMY	2- 14D- 2	43,000	97,300	140,300	2,925.26
LAFLAMME RICHARD R & TAMMY L	2- 14D- 4	43,000	141,500	175,300	3,655.01
LAGARDE TAMARA	2- 28	36,000	26,600	62,600	1,305.21
LAGASSE GARY & MONICA	4- 16D- 8	39,300	193,200	223,300	4,655.81
LAGUEUX DAVID L & NADINE	4- 41	28,800	73,600	93,200	1,943.22
LAJOIE CHRISTY L & JAMES A	2- 14D-13	43,000	169,500	203,300	4,238.81
LAMBERT MARK R & DAWN M	6- 38-1	46,000	156,400	193,200	4,028.22
LAMONT CARRIE	2- 21D-13	49,800	114,700	155,300	3,238.01
LAMONTAGNE JOSEPH L & GENEVA J	2- 71	147,700	332,500	465,480	9,705.26
LAMONTAGNE MICHAEL J	2- 71-2	18,200	0	18,200	379.47
LAMONTAGNE MICHAEL J & LAURIE A	2- 71B	55,000	186,600	232,400	4,845.54
LANDRY ROGER	6- 5- 5	40,000	138,100	168,900	3,521.57
LAPOINTE BRIAN L	1- 12D- 1	45,700	158,100	194,600	4,057.41
LARIVIERE CRYSTAL ANNE	2- 40-1	39,500	0	39,500	823.58
LARIVIERE DONALD & ELAINE	2- 68	9,300	0	9,300	193.91
LARIVIERE DONALD & ELAINE	2- 40	14,700	34,400	49,100	1,023.74
LARIVIERE DONALD & ELAINE	2- 40A	40,000	103,100	133,900	2,791.82
LARIVIERE DONALD & ELAINE	8- 20	128,200	286,800	415,000	8,652.75
LAROCHELLE CARL & MARLENE	8- 20T 1	0	15,900	6,700	139.70
LAVIGNE DANIEL W & MICHELLE H	2- 21D-21	48,100	98,900	147,000	3,064.95
LAVOIE HAROLD J & GAIL G	3- 3	34,000	84,600	109,400	2,280.99
LAVOIE LANCE J & HEATHER D	5- 29-3	46,400	115,300	152,500	3,179.63
LEACH MICHAEL E & SHERRY L	3- 66-2	1,500	0	1,500	31.28

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
LEBEL JOSHUA R	7- 1- 7	41,700	92,300	134,000	2,793.90
LEBLANC EDWARD III & SARAH A	5- 5-1	41,000	124,400	156,200	3,256.77
LEBLANC EDWARD III & SARAH A	5- 8	30,200	53,000	83,200	1,734.72
LEBLANC EDWARD J III & SARAH A	5- 5	32,500	0	32,500	677.63
LEBLANC EDWARD J III & SARAH A	5- 4	42,500	0	42,500	886.13
LEBLANC MATTHEW J & JOANNE	4- 29	84,300	143,300	227,600	4,745.46
LEBLANC SARAH A & EDWARD J III	5- 7	27,500	0	27,500	573.38
LEBLANC SHARON	4- 30B	63,000	159,900	213,700	4,455.65
LEBLANC-SYDNOR SUSAN	4- 30F- 2	69,300	172,400	241,700	5,039.45
LECLAIR RICHARD C JR & CAROLYN P	6- 51-1	46,000	137,700	174,500	3,638.33
LECLERC NORMAND & HANDLEN-LECLERC PAMELA	6- 42	40,300	77,200	108,300	2,258.05
LEDOUX ROGER & LAURETTE	3- 63	43,100	132,700	166,600	3,473.61
LEMIEUX RONNIE F & JOANNE B	5- 41D- 2	38,900	177,200	206,900	4,313.87
LENNOX JULIANNE M & MICHAEL J	8- 2-2	43,000	113,800	156,800	3,269.28
LEPAULOUE DAVID K & RACHEL A	2- 21D- 5	46,000	99,800	136,600	2,848.11
LETENDRE DAVID & DUPRAS LAURA M	2- 8A- 2	47,900	101,400	140,100	2,921.09
LETOURNEAU MARC R & PATRICIA	2- 14D- 3	43,600	126,500	160,900	3,354.77
LEVASSEUR MARK P & ELAINE M	2- 36-2	46,200	203,600	249,800	5,208.33
LEVECQUE DAVID M	8- 21	47,200	135,300	182,500	3,805.13
LEVESQUE CLAUDETTE	4- 39-1	49,000	0	49,000	1,021.65
LEVESQUE ERNEST L & BILLIE JO	2- 62	34,000	22,700	47,500	990.38
LEVESQUE LUCIEN & RACHEL	2- 72A	43,000	82,000	115,800	2,414.43
LEWIS RONALD T	1- 12D-16	53,200	89,400	142,600	2,973.21
LHEUREUX CHERYLEE & CHRISTOPHER E	4- 34-2	66,300	152,400	209,500	4,368.08
LHEUREUX CHRISTOPHER & CHERYLEE	1- 5-1	69,000	124,700	193,700	4,038.65
LIBBY RICHARD S II	3- 71	88,000	186,700	265,500	5,535.68
LITTLEFIELD EDWARD K	5- 32-1-4	36,200	211,300	238,300	4,968.56
LITTLEFIELD DOROTHY	8- 11	43,000	65,600	99,400	2,072.49
LITTLEFIELD JOHN R	4- 36-5	47,000	239,300	286,300	5,969.36
LITTLEFIELD ROGER E	2- 30-1	33,300	89,700	113,800	2,372.73
LITTLEFIELD SCOTT & MICHELLE	5- 32-1-3	38,500	107,200	136,500	2,846.03
LITTLEFIELD STANLEY E & CAROL J	8- 20T 6	0	22,300	13,100	273.14
LODGE BRAD R & POLAKEWICH MICHAEL	3- 66-3	900	0	900	18.77
LOIGNON KEITH G & MAUREEN A	3- 58-3	43,000	44,100	77,900	1,624.22
LOIGNON WESTLEY & NINA L	3- 42-1	52,500	193,000	236,300	4,926.86
LORD JUSTIN J & INEZ	2- 21D- 9	51,800	117,500	160,100	3,338.09
LORD MARJORIE A	5- 13- 8	46,000	109,600	146,400	3,052.44
LORD MARJORIE A & DONALD F	5- 50	11,300	0	11,300	235.61
LORD STEVEN M & KELLY-LORD ANGEL R	6- 39-3	36,200	147,600	174,600	3,640.41
LOTHROP DOUGLAS B JR & CATHERINE E	5- 35A- 6	51,900	152,000	194,700	4,059.50
LOWELL KENNETH D & BONNIE D	1- 12D-12	49,400	139,500	179,700	3,746.75
LOWELL CHRISTOPHER M & MORA SHAKIRA	3- 64-13	41,200	129,500	170,700	3,559.10
LUCY TIMOTHY & KAREN	6- 41D- 1	46,000	181,300	218,100	4,547.39
LYDON JOCELYN & SEAN	1- 12D- 6	48,100	139,100	178,000	3,711.30
LYDON RICHARD W & DIANE N	1- 5-3	34,000	0	34,000	708.90
MACHADO MARK	8- 8T 7	0	15,300	15,300	319.01
MADDEN PATRICK A III & TARDIF CHRISTINE A	7- 30	37,000	65,600	102,600	2,139.21
MAINE RSA #1 INC	6- 50Z	36,800	160,700	197,500	4,117.88

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
MALM MARK & DIANE M	6- 48	46,000	127,800	164,600	3,431.91
MALONEY SAM	8- 8T 3	0	18,100	18,100	377.39
MARCHAND MATTHEW M	3- 64- 7	44,100	113,200	148,100	3,087.89
MARINE GEORGE E JR	2- 71A	43,000	84,200	118,000	2,460.30
MARINER COLE	8- 15	37,000	80,000	117,000	2,439.45
MARSHALL JAMES R	8- 7-1	51,100	117,800	168,900	3,521.57
MARTIN DAVID A PAUL J (TIC)	4- 10	61,800	160,200	222,000	4,628.70
MARTIN DEAN S & MARJORIE	4- 19	50,200	0	50,200	1,046.67
MARTIN JUDITH	4- 28	68,400	79,700	148,100	3,087.89
MARTIN KRISTIN R	4- 30F- 1	70,000	130,800	191,600	3,994.86
MARTIN SHAWN E & VISETHEA C	3- 67-1	57,300	215,400	263,500	5,493.98
MASTELLER SCOTT G & HARMON DARLENE M	2- 14D-15	48,400	120,500	159,700	3,329.75
MATWYKO LISA	3- 64- 6	42,000	93,200	126,000	2,627.10
MAURICE JASON & TODD (TIC)	3- 27	40,000	107,800	138,600	2,889.81
MAURICE JASON & LEBLANC DANIELLE	7- 19	37,000	121,400	149,200	3,110.82
MAURICE TAMMY M	1- 12D- 8	44,100	95,100	130,000	2,710.50
MCCARDELL W MICHAEL & MELINDA H	2- 12A	44,200	109,900	144,900	3,021.17
MCCURDY LEE F & CRYSTAL A	7- 20	37,000	81,900	109,700	2,287.25
MCDONOUGH STEVEN M	4- 20	42,000	10,500	52,500	1,094.63
MCINTYRE DANIEL P	5- 42	70,600	0	70,600	1,472.01
MCKENNEY THOMAS F & JOANNE T	5- 12	69,000	261,500	310,260	6,468.92
MCKNIGHT DAVID & LAURA	8- 16	42,400	50,700	83,900	1,749.32
MCLAUGHLIN GLORIA LIFE ESTATE	3- 31	41,500	66,500	98,800	2,059.98
MCLAUGHLIN JOSEPH & MAXINE	4- 5	99,900	108,200	198,900	4,147.07
MCLAUGHLIN JOSEPH T II & TRACY L	4- 5-4	46,100	89,700	126,600	2,639.61
MCLEAN MONA M	3- 73D- 3	46,100	81,400	112,780	2,351.46
MCPEAK DAVID W	9- 1-1	43,500	144,800	188,300	3,926.06
MCPHAIL RICHARD L & NANCY J	2- 9	43,900	77,000	120,900	2,520.77
MERCHBERGER JOANNE L	3- 2-4	69,500	104,000	164,300	3,425.66
MERCIER SHANNON N	2- 14D-11	43,000	111,100	154,100	3,212.99
MERRILL ANNETTE	7- 26	37,000	121,600	158,600	3,306.81
MERRILL MALCOLM R & ANNELIESE M	2- 10-1	43,900	96,400	125,580	2,618.34
MERRILL MARY & PRIESTMAN LARRY	8- 8T 2	0	16,100	6,900	143.87
MERRILL PETER L & MARGARET L	6- 44D- 5	46,500	196,500	233,800	4,874.73
MERRITT SAMUEL & ANJIE	3- 14	4,600	0	4,600	95.91
MESERVE BRADLEY	2- 65-3	49,400	174,500	214,700	4,476.50
MESERVE CLEMENT E JR & MERRILEE	6- 35	16,500	15,600	32,100	669.29
MESERVE EUGENE	5- 53	5,800	0	5,800	120.93
MESERVE EUGENE	6- 34	8,900	0	8,900	185.57
MESERVE EUGENE & VALERIE & JUSTIN & SETH	5- 55	55,100	110,400	156,300	3,258.86
MESERVE EUGENE & VALERIE & JUSTIN & SETH	3- 41	63,300	32,500	95,800	1,997.43
MESERVE EUGENE P	5- 55-2	46,000	70,600	116,600	2,431.11
MESERVE JUSTIN & KAMOLPHAN	3- 41-1	47,100	93,800	131,700	2,745.95
MESERVE MERRILEE & CLEMENT E JR	2- 73B	4,400	0	4,400	91.74
MESERVE MERRILEE & CLEMENT E JR	2- 73A	49,300	111,200	151,300	3,154.61
MESERVE MERRILEE & CLEMENT E JR	2- 73	5,000	0	5,000	104.25
MESERVE MERRILEE & CLEMENT E JR	2- 65	2,000	0	2,000	41.70
MESERVE SANDRA	5- 14-1	36,300	0	36,300	756.86

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
MESERVE SANDRA	5- 14-2	45,500	117,100	153,400	3,198.39
MESERVE SANDRA J	5- 14-4	10,000	0	10,000	208.50
MESERVE SANDRA J	5- 14	35,900	0	35,900	748.52
MESERVE STEPHEN	5- 13- 6A	44,200	100,800	145,000	3,023.25
METCALF DANA S & JENNIE L	5- 28-3	47,400	178,800	217,000	4,524.45
METIS EASTERN TRIBAL INDIAN SOCIETY OF ME	2- 58-2	51,900	86,000	137,900	2,875.22
METIS EASTERN TRIBAL INDIAN SOCIETY OF ME	2- 59	49,200	0	49,200	1,025.82
MILLER KIMBERLY A	6- 44D-10	81,500	309,000	381,300	7,950.11
MILLIGAN THOMAS JR	4- 12	127,300	2,000	129,300	2,695.91
MILLIGAN THOMAS JR	4- 11	13,300	0	13,300	277.31
MILLIGAN THOMAS JR	4- 14-2	49,500	0	49,500	1,032.08
MINIUTTI KIMBERLY A & MINUTTI VINCENT	1- 12D-30	45,000	143,500	179,300	3,738.41
MISHOE SHERI ANN & HAROLD O JR	2- 64-4	49,600	70,000	119,600	2,493.66
MITCHELL LINDA H	5- 56	47,200	122,400	160,400	3,344.34
MITCHELL MICHAEL P & KATHERINE L	4- 9-2	51,700	160,700	203,200	4,236.72
MITCHELL MICHAEL W & LINDA M	1- 12D-24	50,100	150,100	191,000	3,982.35
MONROE BRET A & VICKI C	3- 18A	60,500	206,600	257,900	5,377.22
MONROE BRUCE A & THERESA D	3- 18A- 2	58,300	167,100	216,200	4,507.77
MONROE BRUCE A & THERESA D	3- 18A- 1	36,000	53,400	89,400	1,863.99
MOOERS MARK W & KIMBERLY S	4- 34-1	46,000	121,800	158,600	3,306.81
MOOERS ROGER W & JEAN	7- 8	47,500	189,100	227,400	4,741.29
MORGAN EDWARD A & LISA M	1- 12D-21	44,300	91,200	126,300	2,633.36
MORGAN MARK W & KAREN O	5- 32-5	46,000	93,200	124,480	2,595.41
MORIN CANDACE L	2- 21D-23	48,100	157,500	205,600	4,286.76
MORIN ERIC	2- 14D-12	43,000	92,100	125,900	2,625.02
MORIN JAMES P & PORTER SHANNON	3- 73D- 4	46,600	166,400	203,800	4,249.23
MORIN MARK P & PAULINE	2- 20D- 3	44,800	231,000	266,600	5,558.61
MORISCHE STEVEN ALLEN & CROWLEY KRISTINA	5- 39-3	49,500	127,200	167,500	3,492.38
MORRISON FRANCES KAY & GRAY	4- 38	77,800	51,400	129,200	2,693.82
MORSE KAITLYN B	5- 29-6	36,100	123,900	150,800	3,144.18
MORSE STEVE C & LISA M	4- 16D-10	38,500	299,500	328,800	6,855.48
MORSE STEVEN C & LISA M	5- 29	76,200	0	76,200	1,588.77
MULLEN BRUCE E & KATHLEEN	5- 13- 7	43,000	93,900	136,900	2,854.37
MULLEN JONATHAN E	6- 36	46,900	88,100	135,000	2,814.75
MULLETT ALAN	3- 2-2	42,700	27,000	69,700	1,453.25
MULLETT ALAN D & LINDA J	3- 1	87,200	105,200	183,200	3,819.72
MULLETT ETHEL D	3- 2	48,700	60,900	100,400	2,093.34
MULLETT JAY	3- 2-7	36,000	83,200	119,200	2,485.32
MULLETT LEROY	3- 2-5	62,900	77,600	131,300	2,737.61
MULLETT LEROY	3- 2-6	46,900	76,300	123,200	2,568.72
MULLETT RAYMOND J	3- 2-1	76,600	108,500	170,380	3,552.42
MURRAY MARK E & DONNA G	3- 46	47,300	95,500	133,600	2,785.56
MUSK JANET HILL	5- 52	83,400	0	83,400	1,738.89
NASON CYNTHIA A & THOMAS A	2- 8A- 1	43,200	78,300	112,300	2,341.46
NASON DONALD	6- 10-1	34,000	27,500	52,300	1,090.46
NASON JOSEPH R JR	5- 32-6	59,000	118,100	167,900	3,500.72
NASON JOSEPH R SR	5- 35-4	41,200	144,100	176,100	3,671.69
NICHOLS NATHAN	5- 29-2	46,300	71,100	108,200	2,255.97

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
NICOLETTI JEFF J & DANIELLE M	1- 12D-17	50,100	134,800	175,700	3,663.35
NIELSEN DOUGLAS E & KAREN B	3- 73D- 1	49,900	153,700	194,400	4,053.24
NILES ROBERT E & CAROL E	4- 8	40,000	164,800	195,600	4,078.26
NILES SAMANTHA	8- 8T10	0	22,200	13,000	271.05
NORKUS JEROMY T & NORKUS MARCIE L	7- 1- 2	41,700	79,600	112,100	2,337.29
NORTH PENTIUM LLC	2- 12D- 2	43,300	238,200	281,500	5,869.28
OBRIEN JAMES T & SANDRA A	2- 33-2	46,000	109,400	146,200	3,048.27
OLIVEIRA JAY & PATRICIA	4- 16D- 6	38,500	234,200	263,500	5,493.98
OMNIPOINT HOLDINGS INC	3- 4D- 6Z	36,600	132,500	169,100	3,525.74
ONEILL KATHLEEN	5- 19-6	39,400	183,300	222,700	4,643.30
OPUDA MICHAEL J & MARTEL SHARON	2- 21D- 4	46,000	155,500	192,300	4,009.46
ORAVITZ FRANK R & ORAVITZ KAREN A	2- 15D- 1	43,000	93,900	127,700	2,662.55
ORIFICE ANTHONY D & SUSAN W	5- 30A	42,400	137,300	170,500	3,554.93
OSGOOD GARY D & KATHY J	2- 7	40,000	85,200	125,200	2,610.42
PAGE LAURIE A	8- 20T 8	0	19,100	19,100	398.24
PAQUETTE TIMOTHY & PAQUETTE SANDRA F	2- 12-10	49,300	170,400	219,700	4,580.75
PARADIS DANIEL L	2- 12D- 3	43,300	181,100	215,200	4,486.92
PARADIS GERARD JR	6- 38-3	50,300	187,600	223,180	4,653.30
PARADIS GERARD JR	6- 39	74,000	0	74,000	1,542.90
PARADIS ROBERT E & LOUISE P	3- 12	40,900	88,500	120,200	2,506.17
PARADY LESTER L	2- 25	44,800	118,900	154,500	3,221.33
PARENT JULIE	1- 12D-29	44,700	154,000	189,500	3,951.08
PARENTEAU KEVIN W & THERESA A	2- 12D- 7	43,000	95,900	129,700	2,704.25
PARENTEAU MICHAEL P & SUSAN M	2- 21D-19	48,000	114,700	153,500	3,200.48
PARIS SANDRA & KEITH	9- 2	43,000	84,000	117,800	2,456.13
PARKER JON	8- 13D- 3	46,300	136,100	173,200	3,611.22
PARSLOW GREGORY E & AMY J	2- 56D- 2	46,000	108,600	145,400	3,031.59
PATTEN JOHN E	6- 5	50,000	249,800	299,800	6,250.83
PAUL DAVID F	5- 11	116,700	307,400	424,100	8,842.49
PAUL ROBERT J & ALICE L TRUSTEES	2- 35	44,400	85,600	130,000	2,710.50
PAYETTE DAVID M & CAROL L	3- 4D- 1	51,500	113,100	155,400	3,240.09
PEATMAN KRISTY L	7- 14-1	53,300	180,800	224,900	4,689.17
PELLERIN BRIAN R & KRISTIE L	2- 31	45,300	112,200	148,300	3,092.06
PELUSO JOHN	2- 21D-11	50,700	147,800	189,300	3,946.91
PENDLETON DAVID O & BRIGITTE N	5- 34-1	46,100	151,800	188,700	3,934.40
PERREAULT PAUL R & LOUISE M	3- 58-1	44,500	132,700	177,200	3,694.62
PERSEILLE PATRICK & PHILLIPS PERSEILLE RHOND.	1- 12D-37	48,800	121,300	160,900	3,354.77
PETERSEN ELDON & BARBARA	4- 32	54,000	125,000	169,800	3,540.33
PETRIN DAVID S & JULIE A	3- 64D- 1	41,500	104,600	136,900	2,854.37
PHILBRICK CARLOS	3- 57B	43,300	114,500	148,600	3,098.31
PHILBRICK GARY E	6- 48A-1	69,500	159,000	219,300	4,572.41
PHILBROOK CHARLENE	7- 7-3	41,500	167,700	200,000	4,170.00
PHILBROOK WILBUR W JR	2- 64-2	46,000	135,400	166,680	3,475.28
PHILLIPS CAROL& GRAHAM JOAN	7- 3	40,800	73,100	113,900	2,374.82
DORSEY BARBARA					
PICARD JOANNE M TRUSTEE OF THE	6- 22	72,100	0	72,100	1,503.29
PICARD JOANNE M TRUSTEE OF THE	6- 23	130,200	155,800	286,000	5,963.10
PICARD JOANNE TRUSTEE OF	6- 23-1	34,000	0	34,000	708.90

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
PICARD KENNETH M & PERREAULT JOCELYN L	2- 14D- 6	43,100	121,400	155,300	3,238.01
PICARD RICHARD	6- 23(L)	0	30,700	30,700	640.10
PIERCE JOSEPH WILLIAM & ELIZA (TIC)	6- 10	1,200	0	1,200	25.02
PIERSON DALE & KIRBY	3- 56-1	18,600	0	18,600	387.81
PIERSON DALE C & KIRBY J	3- 47-1	69,300	78,500	147,800	3,081.63
PIERSON NURSERIES INC	3- 17	34,000	81,200	115,200	2,401.92
PIKE RUSSELL E & KAREN F	4- 37-1	50,300	89,200	130,300	2,716.76
PINET HEATHER B	2- 75F	46,500	126,500	163,800	3,415.23
PINET JAMES	1- 1A	500	0	500	10.43
PINET ROGER J	8- 9	60,000	35,500	95,500	1,991.18
PINK RACHEL J	3- 58-4	45,300	112,000	157,300	3,279.71
PISANI ANDREW J & TAMARA	6- 51-2	46,100	152,600	189,500	3,951.08
PLANTE DALE R & PLANTE BRENDA W	4- 16D-14	52,100	194,400	246,500	5,139.53
PLOURDE BRIAN J	4- 16A	36,000	167,900	194,700	4,059.50
PLOURDE BRIAN J & LYNNE P	4- 14	69,100	104,000	173,100	3,609.14
PLOURDE PAULINE T & DANIEL P	5- 13- 2	44,500	238,500	273,800	5,708.73
PLUMMER RICHARD	2- 66	40,000	102,200	133,000	2,773.05
POIRIER CAROL A & POIRIER MAURICE L	9- 10-1	14,900	0	14,900	310.67
POIRIER DANNY G & POIRIER KATELYNN M	3- 64-11	41,100	106,900	138,800	2,893.98
POIRIER PAUL G & JOANNA L	2- 21D-17	51,300	210,200	261,500	5,452.28
POIRIER THEODORE M	2- 64-5	38,800	0	38,800	808.98
POIRIER THEODORE M & TUTTLE MILDRED	2- 64-3	64,000	278,000	332,800	6,938.88
POIRIER THEODORE M & TUTTLE MILDRED	2- 64-6	28,200	0	28,200	587.97
POLAKIEWICH MICHAEL	3- 4D- 6	54,100	154,500	199,400	4,157.49
POTYK ALAN W & BARBARA W	6- 44D- 3	83,500	235,500	309,800	6,459.33
POULIN PAUL R & GINA M	3- 66-1	46,000	141,400	178,200	3,715.47
PRATT ANDREW E	3- 64-12	41,200	100,200	141,400	2,948.19
PRECOURT CHERYL	2- 48	28,800	78,800	98,400	2,051.64
PRESTON JANE K & PRESTON SILENA M	5- 31	172,600	53,200	216,600	4,516.11
PRESTON SILENA M & PRESTON ASHLEY E	4- 40	49,600	52,500	102,100	2,128.79
PROCTER VIRGINIA	3- 22	40,000	64,000	89,280	1,861.49
PROCTOR KEITH C & PROCTOR JULIA A	6- 1-2	36,000	173,400	200,200	4,174.17
PROCTOR KENNETH J & SHERYL A	5- 35-2	42,900	103,200	146,100	3,046.19
RABIDA TAMMY E	6- 3-1A	46,800	217,200	254,800	5,312.58
RAINVILLE-CURRAN JULIEANNA	8- 8T 5	0	39,700	30,500	635.93
RAMSDELL ALDEN H & CHARLENE A &	4- 2	10,300	0	10,300	214.76
RAMSDELL WILLIAM A & ROBERTA A					
RAMSDELL WILLIAM PR	4- 7	32,500	0	32,500	677.63
RANKIN DONALD	2- 21D- 3	46,000	104,400	141,200	2,944.02
RAY CHRISTOPHER T & MICHELLE J	7- 14-2	40,300	124,100	164,400	3,427.74
RAYMOND ELIZABETH I	2- 72	89,400	115,200	204,600	4,265.91
RAYMOND GERARD & ELIZABETH I	2- 74	43,000	112,300	146,100	3,046.19
RAYMOND NANCY					
RAYMOND NEIL B & LEVASSAUR AMY L	6- 1-3	31,300	0	31,300	652.61
RAYMOND STEVEN G	2- 72-1	47,700	149,900	197,600	4,119.96
REASER RICHARD & CHRISTINE	2- 75A	45,700	170,700	207,200	4,320.12
REGAN PAUL E & LYDON BETHANIE J	4- 16D- 4	50,300	189,400	230,500	4,805.93
REMILLARD MICHAEL T & MISSY L	1- 12D- 7	44,100	82,900	117,800	2,456.13

## REAL ESTATE TAX LIST 2014

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REYNOLDS PAUL & MALLAR-REYNOLDS LESLIE	3- 4D- 5	52,300	176,600	219,700	4,580.75
RIDDELL S ERIC & KIM E	3- 53	34,000	149,600	174,400	3,636.24
RIDOLFI STEVE & JENNIFER	4- 16D-13	39,400	187,200	217,400	4,532.79
RILEY THOMAS M & RILEY MISTY M	3- 18	61,800	151,300	203,900	4,251.32
ROBERGE LOUIS & YVETTE	8- 22	40,000	84,000	114,800	2,393.58
ROBERGE MICHAEL J SR	5- 2	53,100	88,000	141,100	2,941.94
ROBERTS CHAD W	5- 40-4	47,900	181,700	229,600	4,787.16
ROBERTS CHIPPER K	5- 40-2	46,600	79,000	116,400	2,426.94
ROBERTS JAMES	5- 40	65,800	162,500	219,100	4,568.23
ROBERTS JEAN	4- 16D- 9	39,400	0	39,400	821.49
ROBERTS JEAN & BRAZELL DONNA	4- 16D- 5	38,900	222,600	252,300	5,260.46
ROBERTS SHELLEY D & LAMBERT DANA G	5- 40-3	47,500	201,000	239,300	4,989.41
ROBINSON DANA F & CAROL A	5- 39-2	46,000	121,900	158,700	3,308.90
ROBINSON DARRELL D	5- 39	72,500	204,800	268,100	5,589.89
ROBINSON DARRELL D & ROBINSON ANGELA M	5- 39-9	44,600	0	44,600	929.91
ROBINSON JASON W	8- 19	28,800	72,800	92,400	1,926.54
ROCHEFORT RONALD & VICTORIA	3- 15D-12	46,500	203,100	240,400	5,012.34
ROCHELEAU REBECCA	5- 32-1-5	40,200	109,900	150,100	3,129.59
ROCRAY KEITH E	7- 21	37,000	103,100	130,900	2,729.27
RODRIGUEZ LUIS U & METCALFE HILARY A	4- 33	46,000	128,100	164,900	3,438.17
ROGER MADELEINE R	2- 69	51,400	86,900	129,100	2,691.74
ROGERS BLANCHE F HEIRS OF	9- 11	43,000	53,200	96,200	2,005.77
ROGERS PATRICK S & ROGERS KRISTINE F	1- 12D-27	50,300	124,500	165,600	3,452.76
ROMA TIMOTHY J & ANDREA A D	3- 15D-11	46,500	240,000	277,300	5,781.71
ROSEN WALTER M & ROSEN SANDRA J	6- 41D- 3	46,000	365,300	411,300	8,575.61
ROULEAU DARLENE J	1- 12D-20	44,100	179,800	214,700	4,476.50
ROWDYS INVESTMENTS LLC	1- 2	158,400	0	158,400	3,302.64
ROWDYS INVESTMENTS LLC	1- 5	299,000	51,200	350,200	7,301.67
ROWDY'S INVESTMENTS LLC	1- 12D-38	34,000	0	34,000	708.90
ROY LOUIS A	8- 20T 3	0	17,200	8,000	166.80
ROY RICHARD J	4- 43	50,300	118,300	159,400	3,323.49
RUEL CATHLEEN J	5- 41D- 4	36,000	131,700	167,700	3,496.55
RUEL DALE R	5- 41D- 6	36,000	156,800	183,600	3,828.06
RUEL PHILIP & LUCILLE	5- 41	109,300	122,000	216,580	4,515.69
RUEL RALPH G & MADELEINE M	5- 41-7	46,000	119,900	165,900	3,459.02
RUEL ROBERT P	5- 41D- 3	36,000	71,100	97,900	2,041.22
RUMERY E TURNER & DOREEN A	5- 35-3	59,000	133,500	183,300	3,821.81
RUSSELL SCOTT G	1- 12D-13	61,200	144,900	196,900	4,105.37
S B DAYTON INC	2- 53	1,652,400	0	1,652,400	34,452.54
S B HOLDINGS INC	2- 50	255,900	0	255,900	5,335.52
SALTZER WILLIAM C (LIFE EST)	2- 30	34,700	100,400	125,900	2,625.02
LITTLEFIELD ROGER (REMAINDERMAN)					
SANBORN EVELYN	1- 13	96,400	92,900	180,100	3,755.09
SARGENT JAMES W & PENNY K	4- 39-5	36,400	0	36,400	758.94
SAWYER DEBRA	5- 29-4	41,100	148,400	180,300	3,759.26
SAWYER JEFFREY P & KRISTA J	3- 68A	36,000	164,600	200,600	4,182.51
SAWYER RONALD A & CAROLINE H	2- 69-3	44,000	135,100	173,580	3,619.14
SAYWARD JEFFREY L & KIM M	2- 15D- 4	43,000	141,400	175,200	3,652.92

## REAL ESTATE TAX LIST 2014

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SCHAEBERLE MICHAEL D & CHERYL M	7- 4	50,300	164,400	214,700	4,476.50
SCOTT MICHAEL M & JENNIFER G	8- 13D- 2	47,400	155,400	193,600	4,036.56
SEAVEY JOHN A	1- 12D-31	44,200	144,900	179,900	3,750.92
SEVIGNY MATTHEW L & AMY	9- 1-3	43,100	154,000	187,900	3,917.72
SHAW DANIEL D	2- 80	3,600	0	3,600	75.06
SHAW ROCHELLE D	4- 10-4	46,200	221,200	258,200	5,383.47
SHAW YVONNE P & RICHARD M	5- 11-2	78,300	170,900	240,000	5,004.00
SHEA KEVIN J & LINDA K	2- 14D- 5	43,200	156,300	190,300	3,967.76
SHERMAN CHARLES A III	3- 56	76,600	116,500	183,900	3,834.32
SHUFFLEBURG JARILYN S	2- 21D-10	48,400	121,000	160,200	3,340.17
SIROIS APRIL L	2- 20D- 1	44,700	161,000	196,500	4,097.03
SKILLINGS DAVID & LISA	4- 16D- 1	42,800	161,700	195,300	4,072.01
SMALL FREDRICK L & WANDA	3- 7	43,000	126,600	169,600	3,536.16
SMITH DAVID W HEIRS OF	3- 37-1	86,500	0	86,500	1,803.53
SMITH HOWARD F JR & NICHOLS EVELYN L	3- 28	47,500	77,400	115,700	2,412.35
SMITH RICHARD C	7- 10A	7,000	0	7,000	145.95
SMITH RUTH S	3- 16	61,300	76,700	123,280	2,570.39
SMITH WALKER HEIRS OF	3- 20	91,600	128,100	210,500	4,388.93
SOMMER RYAN A & SHELLY N	3- 30	41,400	170,900	203,100	4,234.64
SOUCY CONNIE L & FABIAN R	2- 68-2	43,100	77,200	120,300	2,508.26
SOULE BARTON & PATRICIA	2- 12D- 6	43,000	101,500	135,300	2,821.01
SOULIERE CLAIRE D & MICHAEL A	5- 46	8,700	0	8,700	181.40
SOULIERE MICHAEL	5- 32	103,500	172,000	266,300	5,552.36
SOULIERE MICHAEL & CLAIRE	5- 44	40,000	0	40,000	834.00
SOULIERE MICHAEL A & CLAIRE D	5- 32-3	70,400	0	70,400	1,467.84
ST LOUIS CHARLES	8- 8T 9	0	37,300	37,300	777.71
STARBIRD JOANN J & DAVID W	4- 45	242,100	260,700	493,600	10,291.56
STEARNS JASON W	2- 65-4	43,000	90,500	133,500	2,783.48
STEEVES JAMES D II & JENNIFER C	4- 16D-11	38,500	291,300	320,600	6,684.51
STEEVES MICHAEL E & SHIRLEY E	3- 8	43,000	101,000	144,000	3,002.40
STEFFAN KATHLEEN	5- 19-4	37,600	106,000	134,400	2,802.24
STEINDL ANDREW G & TERESA R	3- 4D- 2	54,000	272,600	317,400	6,617.79
STEWART DARRELL F & GLORIA	7- 23	37,000	110,500	132,780	2,768.46
STOKES CARRIE L	2- 37	40,000	53,500	84,300	1,757.66
STONE KEITH & KELLY	6- 51-3	46,100	158,400	195,300	4,072.01
STOVER ROBERT CHARLES	8- 20T 7	0	19,400	19,400	404.49
STUBINSKI SCOTT B	1- 12D-18	51,400	135,500	177,700	3,705.05
STURDEVANT NANCY J	3- 16-1	49,300	116,800	156,900	3,271.37
STURDIVANT HANNAH K	8- 13D- 4	56,100	150,300	197,200	4,111.62
SUGHRUE BARTHOLOMEW J III & SUGHRUE BRANDAN PER REPRESENTATIVES	4- 1	128,000	127,000	255,000	5,316.75
SUGHRUE BARTHOLOMEW J III & SUGHRUE BRANDAN J	4- 1-3	3,100	0	3,100	64.64
SUGHRUE BRANDAN J & CATHLEEN A	4- 1-2	36,000	154,300	181,100	3,775.94
SUGHRUE GARRETT	4- 1-5	68,000	172,800	231,600	4,828.86
SUGHRUE PATRICK M	4- 1-4	68,600	225,500	284,900	5,940.17
SULLIVAN NANCY A & RICHARD R JR (TIC)	3- 43A	46,400	223,100	254,780	5,312.16
SUPPORT SOLUTIONS INC	5- 56-1	49,000	173,700	0	0.00

## REAL ESTATE TAX LIST 2014

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SWAN CAROL	5- 6-1	49,300	0	49,300	1,027.91
SWAN CAROL	4- 30F- 5	69,300	160,200	220,300	4,593.26
SWAN POND SUBDIV HOMEOWNERS' ASSO	3- 64-14	1,500	0	1,500	31.28
SWAN SAMUEL D	5- 5-3	33,800	0	33,800	704.73
SWAN TIMOTHY & RINKS-SWAN SHELENE	4- 30F- 4	68,400	139,100	207,500	4,326.38
SWEENEY PATRICK W	7- 7-6	79,600	200,500	270,900	5,648.27
SYLVAIN MAURILLE O & MARIANNE C	6- 41D- 2	46,600	185,900	223,300	4,655.81
SYLVESTRE ARLINE	2- 38	47,600	53,300	91,700	1,911.95
SYLVESTRE DANIEL D JR & BRICKETT AMY LYNNE	5- 19-5	33,400	166,900	191,100	3,984.44
SYLVESTRE DONALD W JR & PENDLETON DAVID S	5- 15	87,300	217,300	295,400	6,159.09
TALBOT ROBIN V & JENNIFER	3- 15D- 8	46,500	201,600	238,900	4,981.07
TANGNEY SUSAN M & PATRICK J	6- 44D- 2	82,100	210,900	283,800	5,917.23
TANGUAY DAVID L & DEBORAH L	8- 10	63,000	70,500	124,300	2,591.66
TANGUAY KEVIN C	2- 14D-16	43,600	121,000	164,600	3,431.91
TARA ESTATES ASSOCIATION-COMMON LAND	4- 16D- 2	0	0	0	0.00
TARBOX CAROLINE W	6- 47	52,800	101,600	145,200	3,027.42
TARBOX PETER & KATHLEEN LYNN	2- 31A	46,200	79,700	116,700	2,433.20
TARBOX PETER & KATHLEEN LYNN	2- 31-1	47,300	95,400	142,700	2,975.30
TARDIFF BEATRICE HEIRS OF	6- 50	117,700	0	117,700	2,454.05
TARDIFF RICHARD H & LOUISE	6- 50-1	54,800	500	55,300	1,153.01
TARDIFF RICHARD H & LOUISE	6- 49	46,500	108,200	145,500	3,033.68
TARTRE MARGARET A	5- 13-10	46,000	88,300	125,100	2,608.34
TAYLOR GEORGE J & COLLEEN M	2- 23-1	33,000	105,100	138,100	2,879.39
TAYLOR GERALD & CHERYL	7- 7-1	46,300	122,800	159,900	3,333.92
TAYLOR JAMES P & CHRISTINE C	2- 75E	38,400	102,500	131,700	2,745.95
TAYLOR STACEY L	2- 75	51,500	109,200	151,500	3,158.78
TENNEY TIMOTHY H & CYNTHIA J	9- 8	43,000	110,400	144,200	3,006.57
THEBARGE MARK R & PATRICIA H	3- 71-2	52,300	114,500	157,600	3,285.96
THERIAULT DAVID M & LUANNE M	3- 43D	46,000	128,300	165,100	3,442.34
THERIAULT KIRK W & RAE B	1- 12D- 3	44,500	102,300	137,600	2,868.96
THIBODEAU STACY A	2- 12D- 1	43,000	81,700	115,500	2,408.18
THOMAS MICHELLE A	2- 21D-15	49,300	96,000	136,100	2,837.69
THOMEN ANDREW & WAKEFIELD REBECCA K	7- 28	37,000	80,900	108,700	2,266.40
THOMPSON WILLIAM A & LAURIE C	4- 12-2	46,000	169,100	205,900	4,293.02
TIBBETTS JILL M	7- 5	41,500	85,500	117,800	2,456.13
TOZIER GREGORY A	8- 29	43,000	62,100	95,900	1,999.52
TOZIER RICHARD & RETA	8- 26	33,000	8,200	41,200	859.02
TOZIER RICHARD & RETA	2- 16	43,000	67,200	101,000	2,105.85
TOZIER RICHARD G & TOZIER RETA D	8- 7	45,800	64,800	110,600	2,306.01
TRACY MICHAEL A	5- 26	113,600	0	113,600	2,368.56
TRACY MICHAEL A & TRACY DIANA K	5- 25	70,900	80,100	151,000	3,148.35
TRASK JAMES R & SANDRA J	5- 35A- 1	36,000	179,300	206,100	4,297.19
TRASK JASON W & ABAGAIL J	5- 21-2	37,500	117,100	154,600	3,223.41
TRASK KACIE D	5- 21-3	37,500	126,300	154,600	3,223.41
TRAYNOR TIMOTHY J & KATHY L	2- 12D- 5	43,000	75,800	109,600	2,285.16
TREMBLAY KIT E	3- 67	49,500	49,500	89,800	1,872.33
TREMBLAY ROBERT R & LINDA M	4- 39-7	53,000	184,400	228,200	4,757.97
TRIPP NORMAN F & BARBARA L	5- 17	40,600	115,600	147,000	3,064.95

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TRIPP CRAIG W & DEBORAH M					
TROTTIER CARL & LORI	3- 15D-10	46,500	207,800	245,100	5,110.34
TUCKER TERRANCE & JULIE W	3- 25-2	46,200	109,000	140,480	2,929.01
TUKEY ROBERT L JR	7- 1- 1	41,700	114,700	147,200	3,069.12
US GOVERNMENT	1- 1	83,700	0	0	0.00
VALENTE JAMES A	4- 5-2	61,500	90,300	142,600	2,973.21
VALLIERE WILLIAM & THERESA	8- 18	37,000	72,700	100,500	2,095.43
VANDERMEER JAYSON & REBECCA	3- 4D- 3	61,800	207,600	260,200	5,425.17
VARTANIAN JAMES	8- 8T 1	0	16,500	16,500	344.03
VENTURA THOMAS S & HILARY M	4- 39-3	32,500	0	32,500	677.63
VEZINA DERRICK D & LAURIE A	5- 28-2	46,700	188,800	226,300	4,718.36
VIEIRA ANTONIO J & MARIA E	5- 35A- 7	36,000	227,300	263,300	5,489.81
VIGUE JUDITH & CHRISTOPHER R	1- 17-1	54,000	153,400	198,200	4,132.47
VIGUE PROPERTY MANAGEMENT LLC	3- 9	60,000	80,900	140,900	2,937.77
VOISINE NORMAND & PATRICIA L	3- 67A	64,100	101,000	155,900	3,250.52
VOISINE NORMAND J TRUS OF THE	3- 67-3	46,200	102,700	148,900	3,104.57
WADDINGTON MICHAEL & JULIE	2- 11-1	36,000	93,100	119,900	2,499.92
WADDINGTON PATRICIA A	2- 11-2	44,000	143,900	173,180	3,610.80
WALKER KARLYN & CARL	2- 59A	34,600	0	34,600	721.41
WALKER KARLYN E & FREEMAN LESLIE L TIC	2- 63	46,000	48,300	94,300	1,966.16
WALLS BRIAN S & KIMBERLY G	6- 4-2	46,400	165,200	211,600	4,411.86
WALLS GARDNER R & MARILYN J	4- 15-1	46,000	143,400	180,200	3,757.17
WALSH SARAH C & CARL D	2- 14B- 2	43,000	105,900	139,700	2,912.75
WALTON KATHY A	5- 30	42,300	104,000	137,100	2,858.54
WALTON MARK	2- 59-1	31,700	0	31,700	660.95
WALTON MARK A & ROBIN K	3- 19	66,300	142,700	199,800	4,165.83
WARREN PETER J & JOAN H	5- 15-1B	46,200	229,900	261,380	5,449.77
WATERHOUSE JAMES C III & JAYNE L	3- 23-4	64,000	278,400	333,200	6,947.22
WATERHOUSE JAMES C JR & JOAN	3- 24	70,400	72,200	133,400	2,781.39
WATERHOUSE JEREMY C & SAMANTHA E	3- 23-2	46,000	159,100	195,900	4,084.52
WATERHOUSE JOEL S & CYR KEVIN J	3- 23-3	46,000	136,100	182,100	3,796.79
WATERHOUSE JOHN M	3- 23-1	47,500	118,200	156,500	3,263.03
WATERHOUSE THERESA C	4- 36	36,000	110,000	136,800	2,852.28
WEAVER JUDITH M & WEAVER RONALD M V	2- 12D- 8	43,000	103,500	137,300	2,862.71
WEBBER ERIN L	4- 30F- 6	51,800	0	51,800	1,080.03
WELCH NANCY R	5- 37	43,000	43,000	76,800	1,601.28
WELLS FARGO BANK NA TRUS	5- 32-1	36,600	82,100	118,700	2,474.90
WHELOCK NATALIE E F/K/A TAYLOR NATALIE E	2- 81	51,400	0	51,400	1,071.69
WHITE DOROTHY	5- 19-1	36,000	40,800	67,600	1,409.46
WHITEHOUSE JAMES E	4- 34-3	48,100	29,300	68,200	1,421.97
WHITEHURST JOSEPH & TAMARAH	1- 12D-36	56,400	130,800	178,000	3,711.30
WHITNEY DARRELL & LISA	3- 43G-1	40,200	292,600	332,800	6,938.88
WIEGNER GAIL K & ALLEN W	4- 16F	41,500	45,800	87,300	1,820.21
WIGGAN HOPETON O & LISA L	2- 11	43,000	121,100	154,900	3,229.67
WILCOX PAMELA L	4- 14-1	46,000	100,900	146,900	3,062.87
WILKINSON CHARLES & ANNE	7- 7-4	50,300	99,200	140,300	2,925.26
WILSON STEVE & DIANE TRUSTEES	4- 10-3	44,000	140,800	175,600	3,661.26
WINDING BROOK LANE ASSO INC	3- 15A	0	0	0	0.00

## REAL ESTATE TAX LIST 2014

Owner	Map Lot	Land	Building	RE Billable	Original Tax
WOOD RICHARD L JR & HOLDEN LINDSAY J	4- 39-8	46,100	273,000	309,900	6,461.42
WOOD TIMOTHY G & WOOD CATHERINE M	3- 67-2	43,000	44,100	87,100	1,816.04
WOODWARD LAURALEE	1- 12D- 2	44,200	85,300	120,300	2,508.26
WOODWARD ROBERT R	3- 57A	44,500	44,200	79,500	1,657.58
WOODWORTH BRYAN L & PHYLLIS G	3- 43B-1	53,700	118,500	172,200	3,590.37
WOOSTER HARRY M JR	5- 24	51,500	83,500	125,800	2,622.93
WORK GLENDINE ANDERSON	4- 30A	60,800	122,000	182,800	3,811.38
WORK GLENDINE ANDERSON	5- 5-4	3,900	0	3,900	81.32
WORMWOOD EDMOND W & MARGARET E	4- 42	46,000	61,800	98,600	2,055.81
WORMWOOD RONALD & SARAH	2- 21A	39,500	0	39,500	823.58
WORMWOOD RONALD & SARAH	5- 34-2	46,900	278,700	316,400	6,596.94
WORMWOOD RONALD A & SARAH	5- 34	67,800	0	67,800	1,413.63
WORMWOOD RONALD A & SARAH	5- 49	4,000	0	4,000	83.40
WORMWOOD RONALD A & SARAH	5- 32-2	78,600	0	78,600	1,638.81
WRIGHT DANA S & WRIGHT GLORIA J	2- 21D- 8	52,700	113,400	156,900	3,271.37
YORK COUNTY FISH & GAME CLUB	3- 10	25,900	0	25,900	540.02
YORK COUNTY FISH & GAME CLUB	3- 11	34,000	0	34,000	708.90
YORK COUNTY FISH & GAME CLUB	3- 13	98,000	45,200	143,200	2,985.72
YOUNG CHARLES N & JEAN W	4- 39	49,000	151,200	200,200	4,174.17

## PERSONAL PROPERTY TAX LIST 2014

Owner	PP Billable Value	Original Tax	BETE Exempt	State Reimb.
ADORN QUALITY PAINTING LLC	0.00	0.00	1,600.00	16.68
AHEARN FREDERICK J	7,100.00	148.04		
AIR-SERV	600.00	12.51		
ANDY'S AGWAY INC	9,400.00	195.99		
ARNOLD GLEN	0.00	0.00	3,800.00	39.62
AUTO-MANIA INC	10,200.00	212.67		
BEDARD RONALD	4,800.00	100.08		
BOILING SPRING LANDSCAPE INC	5,100.00	106.34	73,100.00	762.07
CIANBRO EQUIPMENT LLC	3,200.00	66.72	2,800.00	29.19
COLE ALBERT P JR	5,900.00	123.02	500.00	5.21
COLE FARM DAIRY INC	13,800.00	287.73		
CUSHMAN HOWARD	0.00	0.00	1,400.00	14.60
DANCAUSE BRIAN	12,700.00	264.80		
DAYTON SAND & GRAVEL INC	1,337,500.00	27,886.88	2,166,700.00	22,587.85
DIRECTV LLC	24,800.00	517.08		
DISH NETWORK LLC	15,100.00	314.83		
DISHNET SATELLITE BROADBAND LLC	700.00	14.60		
EASY LIVING HOMES INC	3,800.00	79.23		
FARM CREDIT LEASING SERVICES CORP	9,600.00	200.16		
FITZPATRICK PAUL W JR	9,700.00	202.25		
FLIPPIN' GOOD LLC	9,700.00	202.25		
FOLEY BRENT	2,500.00	52.13		
GARY'S ELECTRIC INC	2,500.00	52.13		
GENUINE PARTS COMPANY	20,100.00	419.09		
GONNEVILLE DONNA & ROGER	10,900.00	227.27		
GONNEVILLE ROGER	8,500.00	177.23	6,500.00	67.76
GRAYHAWK LEASING LLC	1,800.00	37.53		
HARRIS CLINTON A	38,900.00	811.07		
HARRIS KEITH	5,000.00	104.25	22,500.00	234.56
HARRIS WILLIAM W & DIXIE A	31,100.00	648.44		
HARRIS WILLIAM W & DIXIE A	32,900.00	685.97		
HILL C DAVID & ROSE MARIE	13,100.00	273.14	7,100.00	74.02
HOOD JOHN N	0.00	0.00	27,400.00	285.65
JACKSON LEON & TINA	1,500.00	31.28	50,400.00	525.42
LAMBERT DANA	3,800.00	79.23		
LARIVIERE CRYSTAL ANNE	1,700.00	35.45		
LEBLANC EDWARD III	7,400.00	154.29		
LEBLANC EDWARD III & SARAH	700.00	14.60	43,900.00	457.66
LECLERC NORMAND R	15,700.00	327.35	2,400.00	25.02
LEVECQUE DAVID M	22,200.00	462.87		
LHEUREUX CHRISTOPHER & CHERYL	2,300.00	47.96	2,000.00	20.85
LITTLEFIELD SCOTT & MICHELLE	6,300.00	131.35		
MAINE FIBER COMPANY INC	10,700.00	223.10		
MCLAUGHLIN JOSEPH & MAXINE	9,800.00	204.33		
MESERVE CLEMENT JR	8,300.00	173.06	13,400.00	139.70
MESERVE VALERIE	1,900.00	39.62		

## PERSONAL PROPERTY TAX LIST 2014

Owner	PP Billable Value	Original Tax	BETE Exempt	State Reimb.
PIERSONS NURSERIES INC	86,200.00	1,797.27		
PINET WILLIAM	6,100.00	127.19		
POIRIER PAUL	70,800.00	1,476.18		
POIRIER THEODORE M	13,800.00	287.73		
RICKSHAW DEVELOPMENT CORP	3,700.00	77.15	8,900.00	92.78
ROBERGE MICHAEL J SR	1,900.00	39.62		
ROBERTS JAMES	3,700.00	77.15		
ROD'S ELECTRIC INC	2,200.00	45.87		
SAWYER JEFFREY P	50,700.00	1,057.10		
SEVIGNY MATTHEW	31,700.00	660.95		
SMR ELECTRIC INC	2,500.00	52.13		
SOULIERE SERVICES LLC	15,200.00	316.92	19,900.00	207.46
STEVE MORSE CARPENTRY INC	2,800.00	58.38		
STRATEGIC CONCEPTS	1,700.00	35.45		
TANGUAY DAVID	8,600.00	179.31		
TANGUAY KEVIN	2,500.00	52.13		
TIME WARNER CABLE INTERNET LLC	17,500.00	364.88		
TIME WARNER CABLE NORTHEAST LLC	415,500.00	8,663.18		
TONY'S HVACR INC	1,500.00	31.28	400.00	4.17
VIASAT INC	600.00	12.51		

# CODE ENFORCEMENT OFFICE REPORT 2014

## BUILDING PERMITS ISSUED

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

## PLUMBING PERMITS ISSUED

(2) External Permits

(4) 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 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. If you ever need to call 911, they can't help you if they can't find you.

Respectfully Submitted:  
Jim Roberts, Code Officer

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

[www.dayton-me.gov](http://www.dayton-me.gov)

**DAYTON HISTORICAL PRESERVATION COMMITTEE**  
Annual Report for the Fiscal Year Ending June 30, 2014

**DAYTON HISTORICAL SOCIETY**

In February 2001 a small group of residents started the Dayton Historical Society with a 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 as a result 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 finished and the exterior needs constant maintenance.

At a Special Town Meeting held on October 6, 2014, the Town voted to form a Historical Preservation Committee. The society became a committee of the town.

**DAYTON HISTORICAL PRESERVATION COMMITTEE**

The committee consists of five members. The current members are John Conaris, Clark Cole and Yvonne Shaw. The committee is seeking two more members. If you are interested in serving on the committee please stop by or call the town office. We also have an active group of residents who attend our meetings and help with projects.

Members are actively seeking photos for the 2016 calendar. If you have any you wish to share, please contact a member. Your photos will be scanned and returned to you.

Residents and non-residents are welcome to join. For more information, please contact the town office.

With great sadness we acknowledge the passing of Virginia Procter. She was an active member and treasurer of the society for many years.

Respectfully Submitted:      Yvonne P Shaw, Secretary

## **DAYTON PARKS & RECREATION**

In 2014 the Dayton Parks & Recreation Committee raised enough money to install three new pieces of playground equipment before the fall 2014 school semester began. This would not have been possible without the generous monetary donations and help with installation from our community members. We greatly appreciate the support of Brian Dancause/Dancause Construction, Mike Souliere/Souliere & Sons for the woodchips, and Dayton Sand & Gravel for the cement. We are working hard to purchase new swings and other playground equipment this year.

### **PROGRAMS**

The town soccer and basketball programs continued to grow with an increase in participation for each sport. The soccer program expanded with offerings in grades 4-6 as well as the pre-K thru 3<sup>rd</sup>. Dayton Soccer joined a league with Hollis, Buxton, and Limington; it was great to see the kids traveling to different fields to play. The recently purchased soccer goals are a great improvement to our program. It is the hope of the committee that families and clubs start using the field during the summer and fall. The basketball program also had wonderful participation from our youth in all ages! Both Boys and Girls travel teams sported new uniforms and represented our town proudly by portraying great sportsmanship and skill. Cribbage will be starting soon at the Town Hall, occurring two Wednesdays a month from 10-11am. These programs would not be possible without volunteers. Thank you all who have helped in any way!

### **EVENTS**

Our first Dayton Community Day was held in August! It was well attended and fun! Thank you to the businesses/organizations who donated time, food, games, etc. Thank you to all volunteers who helped in any way whether it was putting a tractor in the parade, face painting for the kids, or bringing a truck for Touch a Truck. We are already looking forward to this year's Community Day and would love any ideas or feedback.

The Chili Cook-off was held in the fall at Pumpkin Valley Farm and there were plenty of chilies to taste. Congrats to Normand Bilodeau of Goodwins Mills Fire Relief Association for taking first place! Look for this event again this year!

The Community Sledding Party is always a great time, with free sledding and delicious food. Thank you to Harris Farm for providing a great hill! This event will take place again in January or February, weather permitting!

It is our hope is to continue to build a sense of community and pride for our town!! Please contact us with any questions, concerns or ideas at [daytonrec@roadrunner.com](mailto:daytonrec@roadrunner.com).

## MUNICIPAL BUILDING & FIELD UPDATE

The fence along Route 35 has been installed, the backstop is up, the dugouts are built, the in-field mix is down, we are ready to play ball! 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.

## THANK YOU!

Rusty Keene  
Scott Littlefield  
Scott Hebert  
Mike Souliere  
Gary Cobleigh  
Brian Dancause  
Steve Ridolfi  
Matt Sevigny  
Brian Pellerin

Dayton Sand & Gravel  
Big Boy Trucking  
Dearborn Construction  
Souliere & Son  
Shaw Brothers  
Dancause Construction  
SMR Electric  
Sevigny Properties  
Dayton Little League



Thank you **Bill & Liz Baynes** of Coastal Lawn & Garden for donating your time once again to keep the garden around the flag pole looking fantastic. It is one of the first things you notice as you approach the municipal building. And a big thank you to **Piersons Nursery** for trimming the shrubs in front of the office. Great job everyone!

**“Volunteers”, transforming a town into a community!!**

**~ THANK YOU EVERYONE!! ~**

Respectfully submitted:

Angela Cushman, Treasurer/Selectmen's Clerk  
Jim Roberts, Code Enforcement Officer

**DAYTON PLANNING BOARD ANNUAL REPORT**  
Fiscal Year Ending June 30, 2014

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2013-June 30, 2014. The following is a summary of the year's work:

Regular meetings:	15
Public Hearings:	3
Conditional Use Permits:	1 – Issued to Keith Harris conversion of existing barn to a function hall
Subdivisions:	0
Subdivision revisions:	2– Cooks Brook & Linwood Acres

The Planning Board has been reviewing current Ordinances for any required updates, and also working on updating our subdivision regulations. In the upcoming months we will begin the process of updating our 2004 comprehensive plan to bring it into compliance with state regulations.

The Planning Board is scheduled to meet on the first Tuesday of the month, beginning at 7:00 PM at the Town Hall. The agenda and meeting information is available on the town website at [www.dayton-me.gov](http://www.dayton-me.gov). Meetings are open to the public.

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

Meeting minutes are available on the Town's website under "Committee/Board and Minutes-Planning Board".

Respectfully submitted:        Dayton Planning Board

## **SACO RIVER CORRIDOR COMMISSION**

*“Communities Working Together To Protect Our Rivers”*

The Saco River Corridor Commission (SRCC) works to protect the Ossipee, Little Ossipee and the Saco River through the standards, programs and laws described by the Saco river Corridor Act. The Maine legislature devised the Act in an effort to protect these great rivers after many citizens in the 20 surrounding towns approached them for help. Each of these 20 towns has an opportunity to be represented on the Commission by having the town appoint two people—a member and an alternate.

The Town of Dayton is fortunate to have Sharon Martel and Tom McKenney on 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. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town’s role and the individual’s role as well.

We are pleased to report that we will have finished our fourteenth successful season of our Saco River Basin Water Quality Monitoring Program in September, 2014. Currently, we have over 14 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 different locations during the months of May through September. All of the information relating to the past fourteen years of the Commission’s monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org).

The Commission and staff work hard to keep the rivers clean and health, but we cannot do it alone. Anyone from Dayton interested in being on the Commission or 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](http://www.srcc-maine.org).

## **LYMAN-DAYTON FIRE COMMISSION**

### **Annual Report to the Residents of Dayton & Lyman for Calendar Year 2014**

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

- Expanding GMFR service hours to 24/7, by adding one fire-fighter/emergency medical technician to night time coverage, which speeds up responses to calls.
- Authorizing the purchase of a new Rescue-Pumper Fire Truck to replace a 1987 Fire Truck that was out of service.
- Establishing a commitment to an annual Town contribution to a Fire Truck capital replacement fund to allow the Fire Commission to plan for orderly replacement of Fire Trucks.

With the improvement noted above, 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 7 am to 7 pm daily, and one FF/EMT on duty from 7 pm to 7 am. Additional staffing is provided by approximately 40 part time Call Force employees.

The Fire Commission met 22 times in Calendar Year 2014.

Major items accomplished:

- Obtained and evaluated competitive bids for the new Rescue-Pumper Fire Truck; obtained Select Boards approval of the recommended Truck vendor.
- Obtained Select Board approval to the GMFR Personnel Policy to permit vacation time to be based on employee's hiring date anniversary, and to authorize the use a medical insurance alternative that saves the Towns one-half of the cost of full-time employee medical coverage. Currently three employees have taken this option.
- Evaluated and improved GMFR radio communications.
- Evaluated proposal to use Paid Time Off for full-time employees to replace holidays/sick time/personal days/vacation; action pending.

Major challenges for calendar year 2015:

- Continue to manage GMFR to provide efficient, cost-effective, fire-fighting and EMS services.
- Improve capital equipment plans, including planning for replacement of a 1999 Rescue Ambulance.

For reference, the Fire Commission (FC) has three members from each Town appointed by the Select Boards 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 meetings.

Respectfully submitted, Don Herson, FC Secretary



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

To the Residents of Lyman and Dayton:

In 2014 we responded to 662 calls for service, an increase of 33 calls from the previous year. We evaluated 442 patients and transported 309 to a local hospital. We handled 179 reported fires, 105 technical rescues (including motor vehicle crashes) and 31 unclassified responses. We issued 1196 burning permits.

At last year's Town Meeting, funding was appropriated to allow us to staff the fire station 24-hours a day, 7-days a week. This has had a profound impact on our response time and our ability to ensure services are delivered. In 2014, prior to 24-hour staffing, there were 9 calls we could not answer because of no available man-power. After 24-hour staffing there was 1 call we couldn't answer. And that was because we were already to two other calls. Our current staffing is two Firefighter/EMT's from 7am to 7pm, and one Firefighter/EMT from 7pm to 7am, who are on-duty in the fire station. Our call force is 34 members. Average call force turnout per call is 5.3 members. Our community is very fortunate to have such dedicated group professions willing to serve. Our student live-in program is in its fourth year. We partner with Southern Maine Community College to host 3 student Firefighter interns who live in our fire station. Students are actively involved in all aspects of our fire department.

As I have reported in previous years, our fleet of vehicles is aging. This year we will put a new Rescue-Pumper (Engine 83) into service. This engine is the replacement for our 1987 Ford that was taken out of service last year. Our next immediate need is the replacement of our cardiac monitors, followed closely by the need to replace our 1999 Ford ambulance. The Fire Commission, Boards of Selectmen and Budget Committees have been supportive of capital improvement programs designed to modernize our equipment, facilities and apparatus. I am confident we are on the right path to begin predictable replacement cycles and improved financial planning for future acquisitions.

My detailed annual report for 2014 is posted at [www.gmfd.org](http://www.gmfd.org), click on "Chief's Reports". That report shows in detail the number and types of calls we responded to, equipment usage and other statistical information.

Sincerely,

Roger S. Hooper, Fire Chief

*Serving the Communities of Lyman and Dayton, Maine since 1949*



**MAINE STATE POLICE**  
**TROOP A**  
502 Waterboro Road

May 13, 2015

Dear Town of Dayton,

It is with great pleasure, I present this overview of the Maine State Police's activities for the 2014 annual town report. During the last year the Maine State Police has been busy addressing all manner of public safety business within your community. We have worked diligently and collaboratively with your town government, the local fire department, surrounding public safety agencies and your school to assure the public's safety.

Throughout the year we have kept your town government informed of our monthly activity and the calls for services we covered in your community. During 2014 the Maine State Police responded to 410 calls in the Town of Dayton. Notably included in that number are 76 motor vehicle crashes, 7 burglaries, 10 thefts, 5 assaults, 10 family disputes and finally 62 citizen requests for assistance (a universal code for citizen requests for information or service). The Maine State Police also conducted numerous seat belt, OUI, and speed enforcement details throughout your town as well as the surrounding communities.

The Maine State Police meets regularly with the local fire and rescue departments to discuss operational needs and concerns. Throughout our tenure as your primary law enforcement agency we have built strong communications and strengthened a collaborative working relationship with our fellow public safety stakeholders. This working partnership assures continued professionalism and continued improvement in our collective effort to keep the town of Dayton safe.

During this past year, the Maine State Police has worked with the Dayton Elementary School to review and revamp the schools crisis plans. Included in this effort is a partnership with the fire department, York County Emergency Management, and school personnel. Regular and continued improvement of the crisis plans will assure the children and school staff is kept abreast of the newest protocols in school safety.

The Maine State Police looks forward to a safe and peaceful 2015, as we continue to be committed to providing the highest quality law enforcement services possible to keep Dayton a model community.

Sincerely,

Lt. Louis Nyitray  
Troop Commander  
Maine State Police Troop A  
Alfred, Maine 04005

*Dayton School Department  
Office of the Superintendent  
18 Maplewood Avenue  
Biddeford, Maine 04005  
Tel. (207) 391-6999 Fax (207) 284-7956*

JEREMY RAY, Superintendent  
TERRY GAUVIN, Business Manager

CHRISTOPHER INDORF, Assistant Superintendent  
HEIDI O'LEARY, Director of Special Education

May 2015

Dear Dayton Citizens,

It is with excitement that I write this letter to you as we are nearing the close of the first full year operating the Dayton School Department as an independent unit. The first year has brought many challenges both academically and financially, but we have been able to move forward as we have the responsibility to make educational decisions for our own students. The next few years will continue to be a challenge as we chart our own course and develop a true vision for the education of Dayton students.

Over the past 11 months, the school department has experienced many changes from the hiring of an outstanding school leader for Dayton Consolidated School who has brought excitement and energy to the position. The teaching staff continues to go above and beyond every day for the students at the school. Currently, they are working on a teaming model for 4<sup>th</sup> and 5<sup>th</sup> grade students in order to prepare students for the challenges that middle school can present. The School Committee opted to give 6<sup>th</sup> through 12 grades greater school choice options with the desire that each family will be able to find the best middle or high school that fits their child's educational needs. Dayton students can now choose between Thornton Academy Middle School, in addition to Saco Middle School and Loranger Middle School. High school students now have the option to attend Biddeford High School in addition to Thornton Academy and OOB High School. Other initiatives that have been focused on throughout the school year have been:

- Re-starting 5210 for staff and students- health & wellness programming
- Assessing gaps in our math curriculum
- Creating after school clubs for students
- Organizing & Cataloging books in the library
- Starting the work on increasing technology integration
- Resurgence of Title 1 program that focuses on students needing extra math and reading support

Lastly, the school department is truly fortunate for the commitment of the parents, community members, and volunteers in the Community Club. I am amazed each week with the stories of how the community supports the students and staff of Dayton.

Having the strong foundation for quality programming at the elementary school has allowed for greater concentration on the school budget by the school committee and superintendent. The budget process began with information from the Department of Education that state subsidy would be reduced by **\$45,701.00 while the local share for education was increased by \$13,534.00**. Even with all of the challenges in funding, the school committee presents a budget that **reduces spending \$207,613.71** (-4.36%) and creates a **reduction in local required tax dollars for education of \$193,711.71**. These costs savings are associated with the elimination of debt payments to the RSU, change in staffing, shared service savings, elimination of school department start-up costs and a decrease in enrollment 9-12.

Throughout this budget process, the school department has been extremely transparent about the items that are included in our budget and the actions that were taken in order to reduce the budget to the current figure. We have posted all reductions and the detailed budget on the school department website for full transparency. After 11 months of operating, the new Dayton School Department, we are starting to gain more confidence in our position moving forward while becoming knowledgeable about the future challenges for the school committee, staff, and community.

Please take some time to learn as much as you can about the 2015-2016 School Department Budget. I am happy to answer any questions that you may have about the process or any expenditures.

Sincerely,



Jeremy Ray, Superintendent of Schools

## DAYTON CONSOLIDATED SCHOOL FACULTY

Principal	Kim Sampietro	Secretary	Linda Hooper
Kindergarten	Nancy Cartier Kate O'Neill	Grade 3	Nancy Nadeau Megan Nadeau
Grade 1	Lori Wilson	Grade 4	Laurie Brunswick
Grade 2	Maria Zafirson	Grade 5	Sandy Trask

Special Education	Shannon Fitzgerald
	Kristina Patterson
Speech	Rita Schlegel
Art	Justine Frappier
Computer	Chad Braley
Music	Monica Moore
Physical Education	Zachary Poole
Guidance Counselor	Heather Balfour
Social Worker/Behavior Specialist	Patricia Armstrong
Educational Technicians	Jefferson Coniaris
	Chelsea Crane
	Melanie Frechette
	Debra Gallant
	Susan Legere
	Kristina Patterson
	Nancy Van Tassell
Occupational Therapist	Deidre Braley
Librarian	Evelyn Stickland
Nurse	Charlene Fortin
Kitchen	Patti Danis
Custodians	Shane Doucette
	Alex Bergeron
	Homer Grant
Bus Drivers/Aide	William Russell
	Scott St. Ours
	Stacey Taylor



# TOWN OF DAYTON

DAYTON, MAINE

## FINANCIAL AUDIT REPORT

JUNE 30, 2014

**TOWN OF DAYTON  
DAYTON, MAINE  
JUNE 30, 2014**

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# Smith & Associates, CPAs

*A Professional Association*

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500 US Route One, Suite 203 • Yarmouth, Maine 04096  
Ph (207) 846-8881 • Fax (207) 846-8882  
www.smithassociatescpa.com

## **REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

### **Independent Auditors' Report**

Town Selectmen and Treasurer  
TOWN OF DAYTON  
Dayton, Maine

We have audited the accompanying financial statements of the governmental activities and remaining fund information, which collectively comprise the financial statements, of the Town of Dayton, Maine as of and for the year ended June 30, 2014, as listed in the table of contents, and the related notes to the financial statements.

### **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.

### **Auditors' 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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

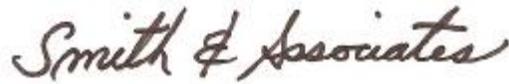
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and remaining fund information of the Town of Dayton, as of June 30, 2014, and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matter**

The Town of Dayton, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the financial statements.



**SMITH & ASSOCIATES, CPAs**  
*A Professional Association*

**Yarmouth, Maine**  
**September 19, 2014**

**EXHIBIT I****TOWN OF DAYTON  
STATEMENT OF NET POSITION  
JUNE 30, 2014**

	<u>Primary Government Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 1,406,406
Taxes Receivable	8,822
Tax Liens Receivable	47,765
Accounts Receivable	0
Capital Assets, Net of Accumulated Depreciation	<u>1,467,011</u>
<b>Total Assets</b>	<b><u>\$ 2,930,004</u></b>
<b>Deferred Outflows of Resources</b>	<b><u>\$ 0</u></b>
<b>Liabilities</b>	
Accounts Payable	\$ 17,197
Accrued Expenses	70,100
Non Current Liabilities	
Due Within One Year	37,768
Due Greater Than One Year	<u>245,132</u>
<b>Total Liabilities</b>	<b><u>\$ 370,197</u></b>
<b>Deferred Inflows of Resources</b>	<b><u>\$ 0</u></b>
<b>Net Position</b>	
<i>Net Investment in Capital Assets</i>	\$ 1,184,111
<i>Unrestricted</i>	<u>1,375,696</u>
<b>Total Net Position</b>	<b><u>\$ 2,559,807</u></b>

The Notes to the Financial Statements are an Integral Part of This Statement.



**EXHIBIT III**

**TOWN OF DAYTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 1,246,392	\$ 160,014	\$ 1,406,406
Taxes Receivable	8,822	0	8,822
Tax Liens Receivable	47,765	0	47,765
Accounts Receivable	0	0	0
Due From Other Funds	<u>0</u>	<u>395,248</u>	<u>395,248</u>
<b>Total Assets</b>	<u>\$ 1,302,979</u>	<u>\$ 555,262</u>	<u>\$ 1,858,241</u>
<b>Deferred Outflows of Resources</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 1,302,979</u>	<u>\$ 555,262</u>	<u>\$ 1,858,241</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 17,197	\$ 0	\$ 17,197
Accrued Expenses	55,875	0	55,875
Deferred Revenues	44,557	0	44,557
Due to Other Funds	<u>395,248</u>	<u>0</u>	<u>395,248</u>
<b>Total Liabilities</b>	<u>\$ 512,877</u>	<u>\$ 0</u>	<u>\$ 512,877</u>
<b>Deferred Inflows of Resources</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balance</b>			
<i>Reserved, Reported In:</i>			
<i>Nonspendable</i>			
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 0
<i>Restricted</i>	0	0	0
<i>Committed</i>			
Capital Project Funds	0	430,624	430,624
<i>Unreserved, Reported In:</i>			
<i>Assigned</i>			
General Fund - Reduce FY 14/15 Taxes	0	0	0
Special Revenue Funds	0	122,702	122,702
Permanent Funds – Expendable	0	1,936	1,936
<i>Unassigned</i>			
General Fund	<u>790,102</u>	<u>0</u>	<u>790,102</u>
<b>Total Fund Balance</b>	<u>\$ 790,102</u>	<u>\$ 555,262</u>	<u>\$ 1,345,364</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 1,302,979</u>	<u>\$ 555,262</u>	<u>\$ 1,858,241</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET POSITION  
JUNE 30, 2014**

**Total Fund Balance – Total Governmental Funds** \$ 1,345,364

**Amounts Reported for Governmental Activities in the Statement of Net Position are different because:**

Capital Assets Used In Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet. 1,467,011

Interest Payable on Long-Term Debt Does Not Require Current Financial Resources. Therefore, Interest Payable is Not Reported as a Liability in Governmental Funds Balance Sheet. (2,186)

Property Tax Revenues are Reported in The Governmental Funds Balance Sheet Under NCGA Interpretation-3, *Revenue Recognition Property Taxes* and Intergovernmental Revenues were Deferred. 44,557

Long Term Liabilities are Not Due and Payable in The Current Period and Therefore They are Not Reported in The Governmental Funds Balance Sheet:

Due in One Year	\$ 37,768	
Due in More than One Year	245,132	
Accrued Compensated Absence Pay	<u>12,039</u>	<u>(294,939)</u>

**Net Position of Governmental Activities** **\$ 2,559,807**

The Notes to the Financial Statements are an Integral Part of This Statement.

**EXHIBIT V**

**TOWN OF DAYTON  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Taxes	\$ 3,495,318	\$ 0	\$ 3,495,318
Intergovernmental	217,710	0	217,710
Licenses, Permits and Fees	19,971	0	19,971
Charges for Services	1,780	94,308	96,088
Investment Income	832	52	884
Miscellaneous	<u>28,475</u>	<u>0</u>	<u>28,475</u>
<b>Total Revenues</b>	<u>\$ 3,764,086</u>	<u>\$ 94,360</u>	<u>\$ 3,858,446</u>
<b>Expenditures</b>			
<i>Current</i>			
General Government	\$ 273,982	\$ 0	\$ 273,982
Public Works and Sanitation	547,996	95,443	643,429
Public Safety	209,004	7,056	216,060
Public Health and Welfare	4,000	0	4,000
Education	2,283,754	31,101	2,314,855
Culture and Recreation	7,250	4,936	12,186
Debt Service	32,083	0	32,083
Fixed Charges	<u>160,048</u>	<u>0</u>	<u>160,048</u>
<b>Total Expenditures</b>	<u>\$ 3,518,117</u>	<u>\$ 138,536</u>	<u>\$ 3,656,653</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$ 245,969	\$ (44,176)	\$ 201,793
<b>Other Financing Sources (Uses)</b>			
Transfers In (Out)	<u>(17,660)</u>	<u>17,660</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	\$ 228,309	\$ (26,516)	\$ 201,793
<b>Fund Balance - July 1, 2013</b>	610,293	581,768	1,192,061
<b>Prior Period Adjustment</b>	<u>(48,500)</u>	<u>0</u>	<u>(48,500)</u>
<b>Fund Balance - June 30, 2014</b>	<u>\$ 790,102</u>	<u>\$ 555,252</u>	<u>\$ 1,345,364</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014**

**Net Change In Fund Balance – Total Governmental Funds** \$ 201,793

**Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:**

Governmental Funds report Capital Outlays as Expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period. 239,230

Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds. (44,713)

Some Property Tax Will Not be Collected for Several Months After the Town’s Fiscal Year End; they are not considered “available” revenues in the Governmental Funds. This Amount is the net effect of the differences. (6,275)

The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides Current Financial Resources to Governmental Funds, while the repayment of the Principal of Long-Term Debt consumes the Current Financial Resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. In addition, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when Debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the Net Effect of these differences in the treatment of Long-Term Debt and related items. 29,091

Accrued Interest Expense on Long-Term Debt is reported in the Government-Wide Statement of Activities and Changes in Net Position, But Does Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense is not Reported as Expenditures in Governmental Funds. 155

**Change In Net Position of Governmental Activities** \$ 419,281

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 3,383,305	\$ 3,383,305	\$ 3,495,318	\$ 112,013
Intergovernmental	214,866	214,866	217,710	2,844
Licenses, Permits and Fees	0	0	19,971	19,971
Charges for Services	0	0	1,780	1,780
Investment Income	0	0	832	832
Miscellaneous	<u>27,606</u>	<u>27,606</u>	<u>28,475</u>	<u>869</u>
<b>Total Revenues</b>	<u>\$ 3,625,777</u>	<u>\$ 3,625,777</u>	<u>\$ 3,764,086</u>	<u>\$ 138,309</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 284,414	\$ 284,414	\$ 273,982	\$ 10,432
Public Works and Sanitation	557,376	557,376	547,996	9,380
Public Safety	209,004	209,004	209,004	0
Public Health and Welfare	4,000	4,000	4,000	0
Education	2,283,754	2,283,754	2,283,754	0
Culture and Recreation	7,250	7,250	7,250	0
Debt Service	32,085	32,085	32,083	2
Fixed Charges	<u>210,894</u>	<u>210,894</u>	<u>160,048</u>	<u>50,846</u>
<b>Total Expenditures</b>	<u>\$ 3,588,777</u>	<u>\$ 3,588,777</u>	<u>\$ 3,518,117</u>	<u>\$ 70,660</u>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	\$ 37,000	\$ 37,000	\$ 245,969	\$ 208,969
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(37,000)</u>	<u>(37,000)</u>	<u>(17,660)</u>	<u>(19,340)</u>
<b>Net Change in Fund Balance</b>	\$ 0	\$ 0	\$ 228,309	\$ 189,629
<b>Fund Balance - July 1, 2013</b>	610,293	610,293	610,293	0
<b>Prior Period Adjustment</b>	<u>0</u>	<u>0</u>	<u>(48,500)</u>	<u>0</u>
<b>Fund Balance - June 30, 2014</b>	<u>\$ 610,293</u>	<u>\$ 610,293</u>	<u>\$ 790,102</u>	<u>\$ 189,629</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. – General Statement**

The Town of Dayton, Maine was incorporated in 1854 under the laws of the State of Maine and currently operates under a Town Meeting-Selectmen Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations. Management of the Town has elected to omit the MD&A as indicated in the Independent Auditor’s Report.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

**B. – Financial Reporting Entity**

The Town's combined financial statements include the accounts of all Town of Dayton operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. – Financial Reporting Entity (Continued)**

Based on the aforementioned criteria, the Town of Dayton has no component units that are not included in this report.

**C. – Financial Statements – Government-Wide Statements**

The Town's 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 either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, 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 of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

**D. – Financial Statements – Fund Financial Statements**

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

**Governmental Funds**

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

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. – Basic Financial Statements – Fund Financial Statements (Continued)**

*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.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

*Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

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 No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

**E. – Measurement Focus/Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. – Measurement Focus/Basis of Accounting (Continued)**

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

**F. – Budgetary Control**

Formal budgetary accounting is employed as a management control for the general fund of the Town of Dayton.

The Town of Dayton'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:

1. Early in the second half of the last fiscal year the Town prepared a budget for this 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 of Dayton was then 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.

The Town does not adopt budgets for the Special Revenue Funds.

**G. – Cash and Investments**

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts, or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

**H. – 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.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. – Capital Assets (Continued)**

Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures, Machinery and Equipment	7 – 40 Years
Infrastructure	10 – 50 Years

The Town of Dayton has elected not to retroactively report their major general infrastructure assets.

**I. – Compensated Absences**

Under the terms of personnel policies, vacation, sick leave, and compensation time are granted in varying amounts according to length of service. The Town of Dayton recognizes accumulated sick annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$12,039 at June 30, 2014.

**J. – Interfund Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**K. – Equity Classifications**

**Government-Wide Statements**

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. – Equity Classifications (Continued)**

**Government-Wide Statements**

- *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “Net investment in capital assets.”

**Fund Statements**

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 6 for additional information about fund balances.

**L. – Use of Estimates**

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution).

**A. Deposits**

The Town’s deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town’s agent in the Town’s name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution’s trust department or agent in the Town’s name; Category 3 includes uninsured and uncollateralized deposits.

At June 30, 2014, all cash and cash equivalents consisted of Category 1 deposits.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 3 – PROPERTY TAXES**

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Dayton’s property tax is levied on the assessed value listed as of the prior April 1<sup>st</sup> for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The net assessed value for the list of April 1, 2013 upon which the levy for the year ended June 30, 2014, was based amounted to \$170,259,650. This assessed value was 85.3% of the 2013 State valuation of \$200,000,000.

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 \$79,532 for the year ended June 30, 2014.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

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. The following summarizes the 2013-2014 levy:

Assessed Value	\$ 170,259,650
Less: Homestead Exemption	(2,336,400)
BETE	<u>(987,385)</u>
Net Assessed Value	\$ 166,935,865
Tax Rate (Per \$1,000)	<u>18.50</u>
Commitment	\$ 3,083,305
Supplemental Taxes Assessed	<u>0</u>
Subtotal	\$ 3,083,305
Less: Abatements	(722)
Discount at 1.5%	(30,944)
Collections	<u>(3,012,223)</u>
Receivable at Year End	<u>\$ 39,416</u>
Collection Rate	<u>97.7 %</u>

Property taxes were due on October 17, 2013 with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
<b>Governmental Activities</b>				
<i>Capital Assets not being Depreciated:</i>				
Land	\$ 125,192	\$ 0	\$ 0	\$ 125,192
<i>Capital Assets, Being Depreciated:</i>				
Buildings and Improvements	\$ 732,900	\$ 0	\$ 0	\$ 732,900
Furniture and Fixtures	8,903	0	0	8,903
Machinery and Equipment	37,355	0	0	37,355
Infrastructure	<u>565,120</u>	<u>239,230</u>	<u>0</u>	<u>804,350</u>
Total Capital Assets, being Depreciated	\$ 1,344,278	\$ 239,230	\$ 0	\$ 1,583,508
<i>Less Accumulated Depreciation for:</i>				
Buildings and Improvements	\$ 133,338	\$ 22,809	\$ 0	\$ 156,147
Furniture and Fixtures	3,561	891	0	4,452
Machinery and Equipment	15,077	3,895	0	18,972
Infrastructure	<u>45,000</u>	<u>17,118</u>	<u>0</u>	<u>62,118</u>
Total Accumulated Depreciation	\$ 196,976	\$ 44,713	\$ 0	\$ 241,689
Total Capital Assets, being Depreciated, Net	\$ 1,147,302	\$ 194,517	\$ 0	\$ 1,341,819
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 1,272,494</u>	<u>\$ 194,517</u>	<u>\$ 0</u>	<u>\$ 1,467,011</u>

Depreciation expense has not been charged as a direct expense.

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2014, bonds payable consisted of the following individual issues:

	<u>Governmental Activities</u>
<b>Maine Municipal Bond Bank</b>	
<i>General Obligation Bond of 2008</i>	
Variable Interest Rates of 2.075% -5.575%, Original Issue of \$350,000 on October 30, 2008 Annual Principal Payments of \$15,700 - \$29,797, Maturity Due November 1, 2024.	\$ 264,226
<i>General Obligation Bond of 2009S</i>	
Interest Rates of 0%, Original Issue of \$251,184 on March 31, 2009, Annual Principal Payments of \$18,886, with Principal Forgiveness of \$156,965 at Closing. Maturity Due September 1, 2014.	<u>18,674</u>
<b>Total</b>	<u>\$282,900</u>

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Change in Outstanding Debt**

At June 30, 2014, long-term liability activity consisted of the following:

	Balance	Issues	Payments	Balance	Due
<b>Governmental Activities</b>	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>Within</u>
					<u>One Year</u>
General Obligation Bonds	\$ 320,286	\$ 0	37,386	\$ 282,900	\$ 37,768
Accrued Compensation	<u>3,744</u>	<u>8,295</u>	<u>0</u>	<u>12,039</u>	<u>0</u>
<b>Total</b>	<u>\$ 324,030</u>	<u>\$ 8,295</u>	<u>37,386</u>	<u>\$ 294,939</u>	<u>\$ 37,768</u>

**Annual Requirements to Retire Debt Obligation**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2014, are as follows:

Year Ending	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30			
2014/15	\$ 37,768	\$ 12,587	\$ 50,355
2015/16	19,665	11,507	31,172
2016/17	20,514	10,387	30,901
2017/18	22,301	9,193	31,494
2018/19	23,217	8,330	31,547
2019/24	129,648	26,551	156,199
2024/29	<u>29,787</u>	<u>830</u>	<u>30,617</u>
<b>Total</b>	<u>\$ 282,900</u>	<u>\$ 79,385</u>	<u>\$ 362,285</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2014, the amount of outstanding long-term debt was equal to 0.17% of property valuation for the year then ended.

**NOTE 6 – GOVERNMENTAL FUND BALANCES**

Previously, the Town implemented the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund , because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of Dayton has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the Town’s policy to use committed or assigned resources first, then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$790,102 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2014 follows.

<i><b>Committed</b></i>	
<b>Capital Projects Funds</b>	
Land Account	\$ 124,000
Goodwin Mills Fire Rescue Truck/Equipment	98,696
Highway Account	80,654
Municipal Capital Improvement	67,892
Goodwin Mills Fire Rescue Ambulance	59,382
<b>Total</b>	<u><u>\$ 430,624</u></u>

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

*Assigned*

**Special Revenue Funds**

State Revenue Sharing	\$ 96,411
Town Dogs	12,609
Playground	7,621
Recreation	2,691
Goodwin Mills Fire Rescue Municipal	1,374
Ballfield	681
Planning Board Maps	500
Mower Account	477
Franklin School	338
<b>Total</b>	<u>\$ 122,702</u>

*Assigned*

**Permanent Funds, Expendable**

Goodwin Cemetery Trust Funds	<u>\$ 1,936</u>
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*Unassigned*

**General Fund**

Undesignated	<u>\$ 790,102</u>
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**NOTE 7 – INTERFUND ACTIVITY**

Interfund balances at June 30, 2014, consisted of the following:

**Due To**

Non Major Governmental Funds:

Special Revenue Funds	\$ 122,702
Capital Project Funds	<u>272,546</u>
<b>Total</b>	<u>\$ 395,248</u>

**Due From**

General Fund	<u>\$ 395,248</u>
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These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2014, consisted of the following:

**Transfer To**

General Fund	\$ 19,340
Non Major Governmental Funds:	
Special Revenues	2,000
Capital Project Funds	<u>35,000</u>
<b>Total</b>	<u>\$ 56,340</u>

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 7 – INTERFUND ACTIVITY (CONTINUED)**

<b>Transfer From</b>	
General Fund	\$ 37,000
Non Major Governmental Funds	
Special Revenues	<u>19,340</u>
<b>Total</b>	<u><u>\$ 56,340</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 8 – 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, 2014, the Town held such collateral for Shaw Brothers in the amount of \$44,603.

**NOTE 9 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. - Budgetary Accounting**

The Town of Dayton utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

**B. - Excess of Expenditures over Appropriations**

For the year ended June 30, 2014, no expenditures exceeded appropriations.

**C. - Deficit Balances**

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2014, no individual funds held a deficit balance.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 10 – INTERLOCAL AGREEMENT**

The Lyman-Dayton Fire Commission was established by the Boards of Selectmen of Lyman, Maine and Dayton, Maine to act as a governing board for the Lyman-Dayton Joint Fire and Emergency Rescue Department, referred to as “Goodwin’s Mills Fire Rescue.”

Bylaws were formulated in accordance with the Interlocal Agreement dated December 20, 2010, as amended, between the Towns of Lyman and Dayton for the joint operation and management of fire and emergency rescue services.

**NOTE 11 – COMMITMENT**

A joint purchase between the Towns of Dayton and Lyman is planned for the next fiscal year 2014/15 for a Fire Truck in the amount of \$425,000.

**NOTE 12 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

**NOTE 13 – OVERLAPPING DEBT**

The Town's proportionate share of RSU #23's debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2013, per RSU #23 most recent audited financial statements, the Town's share was 1.61% (or \$56,659) of the District's outstanding debt of \$3,529,286.

Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2013, per the County of York's most recent audited financial statements, the Town's share was 0.69% (or \$61,357) of the County's outstanding debt of \$8,900,000.

**NOTE 14 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

All governments with periods beginning after December 15, 2011 were required to implement the following statements:

*GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.*

GASB 63 and GASB 65 amend GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

*Deferred Outflows of Resources* - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 14 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES (CONTINUED)**

*Deferred Inflows of Resources* - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

GASB 65 clarifies which financial statement items should continue to be presented as assets and liabilities and which should be reclassified as deferred outflows and deferred inflows, and which items should be treated as current period expenditures (outflows) or current period inflows.

The term “Net Assets” has been replaced with the term “Net Position” on the face of the statements. For governmental, proprietary and fiduciary statements, the residual amount remaining after the effects of assets plus deferred outflows less liabilities and deferred inflows has been referred as Net Position rather than Net position, Proprietary, or Fiduciary Fund Balance or equity.

The previously component of net assets title “Net Assets Invested in Capital Net of Related Debt” is now named “Net Investment in Capital Assets.” It also changed the calculation of that amount to include the effects of deferred outflows and inflows related to the acquisition, construction or improvements of those related capital assets. Lastly, it removes the portion of debt or deferred inflows related to unspent proceeds of those capital related financing transactions from the calculation of Net Investment in Capital Assets.

There are no deferred outflows or inflows of resources listed at June 30, 2014 for the Town of Dayton.

**NOTE 15 – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was made on July 1, 2013 in the amount of \$48,500 for deferred revenue in compliance with the 60 day rule as described in Note 3 Property Taxes under NCGA Interpretation - 3 *Revenue Recognition - Property Taxes*.

**NOTE 16 – DATE OF MANAGEMENT’S REVIEW**

Management has evaluated subsequent events through September 19, 2014 the date on which the financial statements were available to be issued.

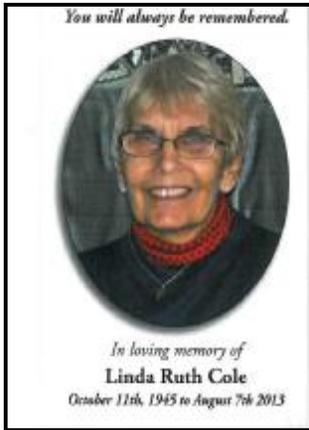
July 1, 2013 to June 30, 2014

*In Memoriam*

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

*George F. Sturdevant  
Linda A. Sherman  
David A. Grantham  
Roy W. Waddington  
Karen B. Nielson*

*John W. Gamash  
Michael A. Roger  
Gertrude T. Hanusek  
Verna E. Attleson  
Leon F. Starbird*



*Linda Cole was a longtime teacher for Dayton Consolidated School, retiring after 25 years.*



*Pauline Meserve  
July 10, 1921—March 28, 2014  
Pauline taught in a one-room schoolhouse in Dayton during the mid 40's.*



*Marjorie Mullett served many years as a ballot clerk for the Town of Dayton.*

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*Newborns*

*We welcomed 19 new residents to the town, and want to wish the very best to the parents and families of these little ones.*

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# TOWN OF DAYTON

## Warrant for Annual Town Meeting Fiscal Year July 1, 2015 to June 30, 2016

To James Roberts, a Constable in the Town of Dayton, in the County of York,

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Dayton in said County of York, Maine, qualified by law to vote in Town affairs, to assemble at the Dayton Municipal Building on Tuesday, the 9<sup>th</sup> day of June, 2015 at seven forty-five in the morning, then and there to act upon Article 1 and by secret ballot on Articles 2 and 3 as set out below, the polling hours to be from eight o'clock in the forenoon until eight o'clock in the evening;

And, to notify and warn said inhabitants to meet at the Dayton Municipal Building in said Town of Dayton on Thursday, the 11<sup>th</sup> day of June, 2015, at 7:00 PM, then and there to act on Articles 4 through 44 as set out below, to wit:

**ARTICLE 1.** To choose a moderator to preside at said meeting.

**ARTICLE 2.** To choose a Selectman (3 year term).

**ARTICLE 3.** To choose a SAU School Board Member (3 year term).

### **EDUCATION**

**ARTICLE 4.** (Recorded vote required.) To see what sum the Town of Dayton will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$3,496,027.92**) and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, Maine Revised Statutes, Title 20-A, Section 15688.

School Board Recommendation	\$1,697,696.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,697,696.00

*Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by the Commissioner of Education to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.*

**ARTICLE 5.** (Recorded vote required.) Shall the Town of Dayton raise and appropriate \$1,042,345.29 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$1,042,345.29, in order to fund the budget recommended by the School Committee?

*Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the municipality's budget for educational programs.*

School Board Recommendation	\$1,042,345.29
Selectmen & Budget Committee Recommendation (taxes)	\$1,042,345.29

**ARTICLE 6.** (Recorded vote required.) To see what sum the Town of Dayton will authorize the School Committee to expend for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the school administrative unit's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state funded school construction projects, additional local funds for purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpected balances, tuition receipts, state subsidy and other receipts for the support of schools, and broken down as follows:

REGULAR INSTRUCTION	\$ 2,841,923.60
SPECIAL EDUCATION	\$ 935,153.51
CAREER & TECHNICAL EDUCATION	\$ 0.00
OTHER INSTRUCTION	\$ 10,095.50
STUDENT & STAFF SUPPORT	\$ 65,330.96
SYSTEM ADMINISTRATION	\$ 100,538.26
SCHOOL ADMINISTRATION	\$ 140,942.88
TRANSPORTATION & BUSES	\$ 247,138.28
FACILITIES MAINTENANCE	\$ 218,412.30
DEBT SERVICE & OTHER COMMITMENTS	\$ 0.00
ALL OTHER EXPENDITURES	\$ 0.00
TOTAL SCHOOL BUDGET	\$ 4,559,535.29

School Board Recommendation	\$4,559,535.29
Selectmen & Budget Committee Recommendation (taxes)	\$4,559,535.29

**ARTICLE 7.** Shall the Town of Dayton authorize the School Committee to expend \$77,126.83 for the School Food Service program for the fiscal year commencing on July 1, 2015 and ending of June 30, 2016, and that the sum of \$77,126.83 in estimated revenues is adopted in support of Food Service, with a local share for Food Services in the amount of \$0.00?

School Committee Recommendation

Yes Vote

**ARTICLE 8.** Shall the School Committee be authorized to accept grant funds or other sources during the fiscal year and expend such funds for the purposes for which they are intended:

School Committee Recommendation

Yes Vote

**PUBLIC SAFETY:**

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of **\$100,230.50** for the Town of Dayton's share of the Goodwin's Mills Fire-Rescue operational costs, said sum to be paid to the Treasurer of the Goodwin's Mills Fire-Rescue pursuant to the Interlocal Agreement between the Town of Dayton and the Town of Lyman. Any unused amounts will carry forward. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

2014-2015	\$101,868.00
Requested	\$100,230.50
Selectmen & Budget Committee Recommendation (taxes)	\$37,730.50
Selectmen & Budget Committee Recommendation (EMS Revenue)	\$40,000.00
Selectmen & Budget Committee Recommendation (GMFR Surplus)	\$22,500.00

**ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of **\$183,597.85** for the Town of Dayton's share of the Goodwin's Mills Fire-Rescue Department full-time and part-time personnel costs, said sum to be paid to the Treasurer of the Goodwin's Mills Fire-Rescue pursuant to the Interlocal Agreement between the Town of Dayton and the Town of Lyman. Any unused amounts will carry forward. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

2014-2015	\$183,042.40
Requested	\$183,597.85
Selectmen & Budget Recommendation (taxes)	\$183,597.85

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of **\$12,773.00** to maintain the contract for the provision of dispatching services and 911 answering (PSAP) services.

2014-2015	\$12,773.00
Requested	\$12,773.00
Selectmen & Budget Committee Recommendation (taxes)	\$12,773.00

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of **\$50,000.00** to be deposited in the Town's Fire Truck Savings Account to be held for the eventual purpose of purchasing a new fire truck.

Amount Available	\$1,201.45
2014-2015	\$50,000.00
Requested	\$50,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$50,000.00

**ARTICLE 13.** If Article 24 passes, to see if the Town will vote to release **\$36,954.04** from the Town's Fire Truck Savings Account to make the final payment on the Goodwin's Mills Fire-Rescue Fire Truck authorized by the voters in June 2014.

Selectmen & Budget Committee Recommendation (taxes) Yes Vote

**ARTICLE 14.** To see if the Town will vote to establish a Fire Water Hydrant reserve account for the purpose of establishing and/or maintaining the Town's rural fire hydrant water supply and to raise and appropriate \$1,000.00 to be deposited into this account.

2014-2015	\$0.00
Requested	\$1,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,000.00

**ARTICLE 15.** To see if the Town will vote to establish a Facilities, Systems & Equipment reserve account for the purpose of financing capital improvements other than firefighting or rescue vehicles for Goodwin's Mills Fire-Rescue and to raise and appropriate \$8,000.00 to be deposited into this account.

2014-2015	\$0.00
Requested	\$8,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$8,000.00

**ARTICLE 16.** If Article 27 passes, to see if the Town will vote to release an amount not to exceed \$7,000.00 from the Town's Facilities, Systems & Equipment Savings Account to enter into a 5-year lease agreement for two new defibrillators to replace existing units. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

Selectmen & Budget Committee Recommendation (taxes) Yes Vote

**ARTICLE 17.** To see if the Town will vote to approve the transfer of **\$12,279.50** from the Goodwin's Mills Fire Rescue surplus account into the Town's Ambulance Savings Account to be held for the eventual purpose of purchasing a new ambulance.

Selectmen Recommendation Yes Vote

**ARTICLE 18.** To see if the Town will vote to raise and appropriate the sum of **\$2,751.00** to maintain the animal shelter contract for the ensuing year.

2014-2015	\$2,614.00
Requested	\$2,751.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,751.00

**PUBLIC WORKS:**

**ARTICLE 19.** To see if the Town will vote to raise and appropriate the sum of **\$3,500.00** for street lighting and electricity for the Salt Shed for the ensuing year.

2014-2015	\$3,300.00
Requested	\$3,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$3,500.00

**ARTICLE 20.** To see if the Town will vote to raise and appropriate the sum of **\$184,276.00** for the purpose of snow removal, sanding and salting for the ensuing year.

Snowplow contract (as amended)	\$180,000.00
Miscellaneous funds	<u>\$4,276.00</u>
Total	\$184,276.00

2014-2015	\$189,276.00
Requested	\$184,276.00
Selectmen & Budget Committee Recommendation (taxes)	\$184,276.00

**ARTICLE 21.** To see if the Town will vote to raise and appropriate the sum of **\$200,000.00** for the highway account for paving projects, gravel, culverts, bridges, shouldering, striping and other road way improvements. Roads to be worked on will be at the discretion of the Road Commissioner and Selectmen.

2014-2015	\$200,000.00
Requested	\$200,000.00
Selectmen & Budget Committee Recommendation	\$200,000.00
(D.O.T. Capital Block Grant )	\$27,332.00
(taxes)	\$172,668.00

**WASTE MGMT:**

**ARTICLE 22.** To see if the Town will vote to raise and appropriate the sum of **\$171,000.00** to finance the waste contract, tipping fees and transfer station/recycling costs.

2014-2015	\$165,000.00
Requested	\$171,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$171,000.00

**GENERAL GVT:**

**ARTICLE 23.** To see if the Town will vote to raise and appropriate the sum of **\$199,263.00** for Town Office Salaries, Board & Committee Stipends, the Town's share of Social Security, Medicare and Health Insurance for its employees.

2014-2015	\$186,461.00
Requested	\$199,263.00
Selectmen & Budget Committee Recommendation (taxes)	\$195,263.00
Selectmen & Budget Committee Recommendation (Reserved Fund Balance Account-Town Dogs)	\$4,000.00

**ARTICLE 24.** To see if the Town will vote to raise and appropriate the sum of **16,500.00** to provide stipends for the Board of Selectmen (\$13,500.00), General Assistance Administrator (\$500.00) and the Road Commissioner (\$2,500.00).

2014-2015	\$16,500.00
Requested	\$16,500.00
Budget Committee Recommendation (taxes)	\$16,500.00

**ARTICLE 25.** To see if the Town will vote to raise and appropriate the sum of **\$12,800.00** to pay for unemployment, liability insurance and workers' compensation.

2014-2015	\$13,320.00
Requested	\$12,800.00
Selectmen & Budget Committee Recommendation (taxes)	\$12,800.00

**ARTICLE 26.** To see if the Town will vote to raise and appropriate the sum of **\$51,246.20** for General Services of the Town Office (i.e. telephone, legal & auditor fees, dues, training, computer, software, supplies).

2014-2015	\$50,950.00
Requested	\$51,246.20
Selectmen & Budget Committee Recommendation (taxes)	\$50,246.20
Selectmen & Budget Committee Recommendation (Reserved Fund Balance Account-Town Dogs)	\$ 1,000.00

**ARTICLE 27.** To see if the Town will vote to raise and appropriate the sum of **\$18,496.00** for cleaning, building & grounds maintenance, fire & security and electricity.

2014-2015	\$18,496.00
Requested	\$18,496.00
Selectmen & Budget Committee Recommendation (taxes)	\$18,496.00

**ARTICLE 28.** To see if the Town will vote to raise and appropriate the sum of **\$500.00** to be deposited in the Mower Account for the purpose of maintaining the existing mower and having funds available for future purchase of mowers. The Dayton Little League will also make contributions to this account.

Amount Available	\$876.64
2014-2015	\$500.00
Requested	\$500.00
Selectmen & Budget Committee Recommendation (taxes)	\$500.00

**ARTICLE 29.** To see if the Town will vote to raise and appropriate the sum of **\$25,569.17** for the purpose of paying the note on the Municipal Building. Principal \$20,089.93 and Interest \$5,479.24. This note matures on 11/01/2024.

2014-2015	\$31,681.05
Requested	\$25,569.17
Selectmen & Budget Committee Recommendation (taxes)	\$25,569.17

**ARTICLE 30.** To see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for the Municipal Capital Improvement Fund.

Amount Available	\$67,891.82
2014-2015	\$0.00
Requested	\$8,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$8,000.00

**ARTICLE 31.** To see what sum of money the Town will vote to raise and appropriate for the Land Account.

Amount Available	\$124,000.00
2014-2015	\$0.00
Requested	\$0.00
Selectmen & Budget Committee Recommendation (taxes)	\$0.00

**GENERAL ASSISTANCE:**

**ARTICLE 32.** To see if the Town will vote to raise and appropriate the sum of **\$3,000.00** for the support of the poor.

2014-2015	\$4,000.00
Requested	\$3,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$3,000.00

**COMMUNITY SERVICE:**

**ARTICLE 33.** Shall the Town vote to raise and appropriate the sum of **\$5,100.00** for the following area social organizations for the ensuing year:

<b>Organization</b>	<b>2014-2015</b>	<b>Requested</b>	<b>Selectmen &amp; Budget Committee Recommendations</b>
York County Community Action	\$0.00	\$700.00	\$700.00 (taxes)
Flags for Veteran's Graves	\$200.00	\$200.00	\$200.00 (taxes)
Food Pantry	\$1,000.00	\$1,000.00	\$1,000.00 (taxes)
Biddeford Free Clinic	\$0.00	\$100.00	\$0.00 (taxes)
Caring Unlimited	\$250.00	\$590.00	\$250.00 (taxes)
York County Shelter Programs, Inc.	\$650.00	\$650.00	\$650.00 (taxes)
Visiting Nurses	\$0.00	\$1,000.00	\$0.00 (taxes)
VNA Home Health	\$250.00	\$500.00	\$250.00 (taxes)
Southern Maine Agency on Aging	\$500.00	\$750.00	\$500.00 (taxes)
Southern Maine Parent Awareness	\$250.00	\$0.00	\$0.00 (taxes)
Community Library	\$850.00	\$1,000.00	\$850.00 (taxes)
Hollis Library	\$850.00	\$850.00	\$850.00 (taxes)
<b>TOTALS</b>	<b>4,800.00</b>	<b>\$7,340.00</b>	<b>\$5,100.00 (taxes)</b>

**ARTICLE 34.** To see if the Town will vote to raise and appropriate the sum of **\$1,500.00** for the Dayton Historical Preservation Committee, said money to be used to assist in restoring and maintaining the town-owned one-room Franklin School located on the corner of Murch Road and Buzzell Road and the cemetery located in the ball field behind the Dayton Municipal Building.

2014-2015	\$1,500.00
Requested	\$2,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,500.00

**PARKS & RECREATION:**

**ARTICLE 35.** To see if the Town will vote to raise and appropriate the sum of **\$2,000.00** for support of the Dayton Parks & Recreation Committee. Said money to be used for recreational activities and supplies.

2014-2015	\$2,500.00
Requested	\$2,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,000.00

**OTHER:**

**ARTICLE 36.** To see if the Town will vote to raise and appropriate the sum of **\$120,246.02** for the Dayton Assessment of York County Taxes.

2014-2015	\$118,832.00
Requested	\$120,246.02
Selectmen & Budget Committee Recommendation (taxes)	\$120,246.02

**ARTICLE 37.** To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for unanticipated expenses and emergencies that may occur during the fiscal year 2014-2015.

2014-2015	\$10,000.00
Requested	\$10,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$10,000.00

**ARTICLE 38.** To see if the Town will vote to appropriate the sum of **\$325,000.00** from the following General Fund revenue sources to be used toward the 2014-2015 budget appropriations thereby decreasing the amount required to be raised by property taxes.

Selectmen Recommendation

Vehicle Excise Taxes	\$325,000.00
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**ARTICLE 39.** To see if the Town will under the provision of Maine Revised Statutes Title 36, Section 505, vote to give a discount of 1.5% on all Real Estate Taxes and Personal Property Taxes assessed for the year 2015 that are paid by September 17, 2015, and to see if the Town will fix the rate of interest to be 7.00 Per Annum charged on taxes unpaid on October 15, 2015.

Selectmen Recommendation Yes Vote

**ARTICLE 40.** To see if the Town will vote to authorize the tax collector and treasurer to accept prepayments of taxes not yet committed, pursuant to 36 MRSA § 506, provided that no interest shall be paid on prepayments or on any refund of excess amounts prepaid.

Selectmen Recommendation Yes Vote

**ARTICLE 41.** To see if the Town will vote to authorize the Board of Selectmen to accept and expend State and Federal grant funds and other revenues received during the fiscal year.

Selectmen Recommendation

Yes Vote

**ARTICLE 42.** To see if the Town will vote to take from the State of Maine Snowmobile Registration Fee Refund a sum of \$6.00 per registered snowmobile. Said monies to be turned over to the Lyman Snowmobile Club for the use of maintaining trails in Dayton. The funds will be released after the Town is reimbursed for the 2015-2016 registrations as determined by the State of Maine.

Selectmen Recommendation

Yes Vote

**ARTICLE 43.** To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon in accordance with the procedures required by law and on such terms as they deem advisable; and to see if the Town will authorize the Selectmen to execute municipal release deeds for said property.

Selectmen Recommendation

Yes Vote

**ARTICLE 44.** To see if the Town will vote to authorize the Selectmen on behalf of the Town to dispose, convey, sell or negotiate towards a trade in value deemed by the Selectmen to be in the best interest of the town, any surplus Town owned property, including Town-owned real estate, provided any outright sale is the result of acceptance of the highest bid by bid process established by the Selectmen which reserves the right to reject all bids.

Selectmen Recommendation

Yes Vote

The registrar gives notice that she will be at the Town Office Monday, June 8<sup>th</sup> 2015 from 12:00 pm to 6:00 pm for the purpose of revising and correcting the list of voters.

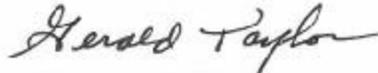
The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Given under our hands this 14<sup>h</sup> day of May, A.D., 2015.

A handwritten signature in cursive script, appearing to read "Scott Littlefield".

SCOTT LITTLEFIELD, CHAIR

A handwritten signature in cursive script, appearing to read "Gerald Taylor".

GERALD TAYLOR

A handwritten signature in cursive script, appearing to read "Daniel E. Gay".

DANIEL E. GAY

## **NOTES:**

## TOWN OF DAYTON ORGANIZATIONAL CHART

<u>Elected Position</u>	<u>Elected Position</u>	<u>Elected Position</u>
<b>SAU School Board (3)</b> Reports to Selectmen	<b>Selectmen (3)</b> Selectmen Appoint & Provide Oversight	<b>Road Commissioner (1)</b> Reports to Selectmen

<b>Paid Appointed Positions</b> Report to Selectmen	<b>Non-Paid Appointed Positions</b> 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	Historical Preservation Committee
Zoning Boards of Appeals	
Animal Control Officer	
Twelve Town Representative	
General Assistance Administrator	
Fire Chief	