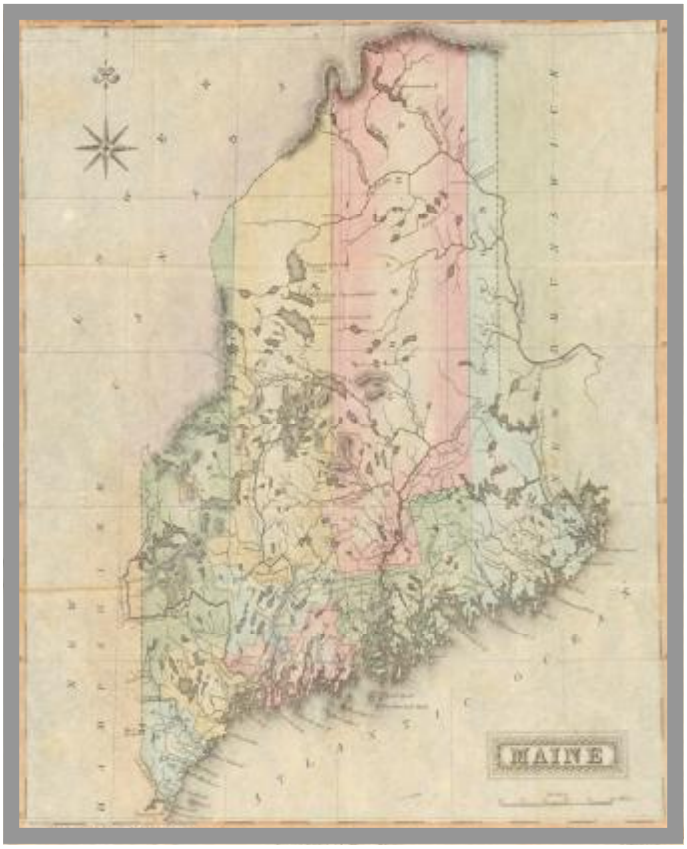
Annual Report of the Town of

# DAYTON, MAINE

## 2020




Voting Day, July 14, 2020 8am-8pm
*Dayton Consolidated School Gymnasium*

Town Meeting, July 18, 2020 10am
*Dayton Municipal Building*

Town of Dayton
33 Clarks Mills Road, Dayton, ME 04005
(207) 499-7526 ~ www.dayton-me.gov

# MAINE BICENTENNIAL
## 200 YEARS

**When Maine became a State on March 15, 1820, it had only 9 counties. The map on the cover was published in 1824 and shows how Maine's borders looked just after the time of Statehood.**

**The nine counties at the time of Statehood were: York, Lincoln, Cumberland, Oxford, Kennebec, Somerset, Penobscot, Hancock and Washington.**

**York, Lincoln and Cumberland counties had the largest populations and accounted for nearly half of the State's population (almost 300,000 in total) at the time.**

**The seven counties established after Statehood:**

- **Waldo (1827)**
- **Franklin (1838) Piscataquis (1838)**
- **Aroostook (1839)**
- **Androscoggin (1854) Sagadahoc (1854)**
- **Knox (1860)**

**York County has 26 Towns & 3 Cities**: Cities are Biddeford, Saco and Sanford; Towns are Acton, Alfred, Arundel, Berwick, Buxton, Cornish, Dayton, Eliot, Hollis, Kennebunk, Kennebunkport, Kittery, Lebanon, Limerick, Limington, Lyman, Newfield, North Berwick, Ogunquit, Old Orchard Beach, Parsonsfield, Shapleigh, South Berwick, Waterboro, Wells, York. **Area**: 1,271 sq miles

**Resource for population statistics: Tanner, Henry Schenck, "A New Map of Maine by H.S. Tanner" (1833). Maine Bicentennial. 27. https://digitalcommons.library.umaine.edu/mainebicentennial/27*

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## Dear Friends & Neighbors,

It is with great pleasure to thank all of the Town's employees, volunteers, committee and board members for all their hard work with providing services for the residents over the past year. With your help, it has made our job easier.

Over this past year we have continued to make improvements to the Town's roads and infrastructure. Paving has been completed on the Murch Road, Waterhouse Road, Gould Road and Buzzell Road. The next step will be to shoulder those roads. We are also slowly making progress on installing turnarounds to give emergency vehicles and snowplows a better and safer access to various roads in town.

We continue to work with the Lyman Select Board to ensure emergency services are available to both communities. This spring the Goodwins Mills Fire & Rescue was able to purchase a used Forestry Truck from monies that had been put aside to purchase Fire Department vehicles.

With the increased costs associated with curbside waste and recycling, we will be making some changes starting July 1st, 2020. Only residential waste will be picked up at the curbside. Single -sort recycling materials will be accepted at the Transfer Station. In hopes to make it easier for our residents, the transfer station will be open every Saturday thru the year and every Sunday May 1st-October 31st. No permit shall be required for recycling materials.

Economically the town remains committed to consistently improve services while minimizing the tax implications to its residents. This upcoming year will see some increases in costs associated with snow plowing and education. With the arrival of COVID-19 and then the State of Emergency order from the Governor, we are anticipating significant decreases in revenue which could impact our budget.

We look forward to everyone getting back on track and staying healthy.

Scott Littlefield, Chair ~ Daniel E. Gay~ Jarod Harriman Board of Selectmen

*L-R: Jarod, Scott & Dan*

# TOWN OFFICIALS & COMMITTEE MEMBERS

**Board of Selectmen**

Scott Littlefield, Chair……..……....2022
Daniel E. Gay.. ……..…...2020
Jarod Harriman……...……..…….2021

**Officials**

Selectmen's Clerk ……....Angela Cushman
Town Clerk.. …….. Vicki Rochefort
Treasurer……....Angela Cushman
Tax Collector……..Yvonne Shaw
Assessor ……..…….. Alex Konczal
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
GMFR Fire Chief…..……..Mathiew Duross
Constable ……..…..Jim Roberts
General Assistance ……....Angela Cushman

**Road Commissioner**

Mike Souliere ……...2022

**SAU Dayton School Board**

Matthew Cook, Chair……...……2020
Arelle Harris..……2021
James Morin..……....2022

**Fire Commission**
Jarod Harriman.. ……...2021

**Saco River Corridor Commission**

Sharon Martel……2022

**Planning Board**

Shannon Belanger, Chair……...2020
Darren Adams……...…...……..2022
Chris Belanger…..……2022
Justin Lord…..…….…..2022
John Boissoneault……..2021
Bruce Reynolds……2020

**Zoning Board of Appeals**

William Harris, Chair….……...2022
Kenneth Booker……2021
Benjamin Harris..….……2020
Thomas Hooper,Alt……...2022
Bruce Monroe……....2021
Yvonne Shaw...……..2023

**Parks & Recreation Committee**

Jennifer Harriman, Chair……..…….2021
Reegan Brown……..…..……...2020
Arelle Harris….. ……..2020
Jocelyn Lydon……...2022
Jeff Nicolette……2020
Shannon Porter……..2021

**Budget Committee**

Chris Belanger...……2022
Nancy Harriman...……2022
Thomas Hooper……2022
Jim Roberts……2020
Brian Rosen..……2022
Mildred Tuttle……....2023

**Historical Preservation Committee**

Brian Pellerin, Chair.….……..…..2021
Clark Cole….……...……..2022
Yvonne Shaw……...……..2021
John Coniaris……2021

***Contact information for the above can be found under Departments on the Town's website www.dayton-me.gov.***

# DAYTON TOWN OFFICE

**33 Clarks Mills Rd**
**Dayton, ME 04005**

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

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

**www.dayton-me.gov**

## Hours of Town Office & Contact Information

| | |
|---|---|
| **Selectmen** | Every Other Monday at 6 pm<br>Scott Littlefield scottlittlefield@dayton-me.gov<br>Daniel E. Gay dangay@dayton-me.gov<br>Jarod Harriman jarodharriman@dayton-me.gov |
| **Assessor** | Thursday 12pm—7pm<br>Email: assessor@dayton-me.gov |
| **Town Clerk & Tax Collector** | Monday 12pm—6pm<br>Wednesday 8am—3pm<br>Thursday 12pm—7pm<br>Email: townclerk@dayton-me.gov<br>Email: taxcollector@dayton-me.gov |
| **Code Enforcement** | Monday 12pm— 6pm<br>Wednesday 8am— 3pm<br>Thursday By appointment<br>Email: ceo@dayton-me.gov |
| **Treasurer & Selectmen's Clerk** | Monday 12pm—6pm<br>Wednesday 8am—3pm<br>Thursday 12pm—4pm<br>Email: treasurer@dayton-me.gov |
| **Planning Board** | Tuesdays of each month at 6:30 pm |
| **Animal Control Officer** | Kristen Russell Telephone #: 807-9071<br>Email: aco@dayton-me.gov |

# WASTE MANAGEMENT

## DAYTON CURBSIDE:

**Household trash** is picked up on Mondays and shall be placed by the street no later than 4:00 AM. Each household is limited to (2) 32-gallon barrels of household trash each week. For pickup areas with multiple households barrels for waste **must** be marked with your street address.

## TRANSFER STATION : **Located on Rumery Road, Dayton**

**Hours of Operation:** **Saturday 8:00 am—4:00 pm thru the year**
**Sunday 9:00 am—1:00 pm May 1st to Oct. 31st**

**Single-sort recycling materials** will be accepted at the transfer station free of charge.

**Transfer Station permit** - Dayton Residents are entitled to one transfer station permit per fiscal year and can be purchased at the Town Office for $25.00 for three cubic yards. Additional waste disposal must be purchased at the transfer station for $28.00 per cubic yard.

**ADDITIONAL BULKY WASTE CHARGES for the following items:**

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

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

| | |
|---|---|
| Monday | 9:00 am -12:30 pm |
| | 3:00 pm -7:00 pm |
| Wednesday | 2:00 pm -7 :00 pm |
| Friday | 10:00 am—2:00 pm |
| Saturday | 10:00 pm—4:00 pm |
| Preschool Story time | Mon at 10:00 am |

**Community Library**
10 John Street, Lyman, ME 04002
Tele: 207-499-7114
E-mail: communitylib@roadrunner.com

| | |
|---|---|
| Tuesday | 12:00 pm— 8:00pm |
| 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 | Fri at 10:00 am |

**York County Shelter Programs Food Pantry**
5 Swetts Bridge Rd., Alfred, ME 04002
Tele: 207-324-1137 ext. 103 / Tues—Fri, 12-3

**Stone Soup Pantry**
180 Main St., Biddeford, ME 04005
Tele: 207-283-0055
Mon & Wed 10-11:30 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

**State & Federal Government**

**Governor…….....***Janet Mills*

**State Senator……** *Susan Deschambault*

**State Representative…..** *Henry L. Ingwersen*

**U.S. Senators…….** *Susan Collins*
*Angus King., Jr.*

**U.S. Representatives…….***Jared F. Golden*
*Chellie Pingree*

**For contact information please see the corresponding letters to the Town included in this book.**

**Websites**

**www.maine.gov/online/sporting**
-h*unting & fishing licenses & permits, ATV & snowmobile registrations, boat registration renewal, and trailer registration renewal*

**www.informe.org/bmv/rapid-renewal**
*-to renew motor vehicle registration*

**www.wardensreport.com**
*-to obtain a free burning permit*

***www.doglicensing.com***
*-to renew dog licenses*

129th Legislature
Senate of Maine
Senate District 32

Senator Susan Deschambault
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Dear Friends and Residents of Dayton,

After hearing from people about their local concerns in Senate District 32, I came to Augusta to get work done and make real change to help everyday Mainers. This session we worked long and hard to pass important legislation. It was also a priority to bring back respect and civility to the State House, which was long overdue. This session, State Democrats and Republicans sat side by side in the Senate chamber instead of sitting across the aisle. It was also time to refocus the full legislature on supporting working people, investing in small businesses, laying the groundwork for the success of our children and helping Maine's aging population.

Now that the first year of our work has come to a close, we were able to accomplish a lot of great things for our part of York County, whether you live by the water, in the suburbs or in the city.

- **We passed a budget that provides $130 million in property tax relief without raising taxes.** We expanded the Property Tax Fairness Credit, increased the Homestead Exemption program and made significant steps toward fully restoring revenue sharing. This means more Mainers can afford to stay in their homes and make ends meet.

- **We fought to make health care more affordable and more accessible.** We passed laws to prevent insurance companies from discriminating against Mainers with preexisting conditions and stood up to "Big Pharma" by passing our prescription drug reform package.

Mainers deserve to get the care and tax relief they need so that they can stay in their homes and stay healthy. And these are just some of the highlights! Looking back on this year, I believe we did a lot of good work to make Maine a better place to live, work, raise a family and eventually retire. But I know there are issues that we still need to attend to. I promise to keep focusing on matters that affect your health, family, job and wallet in Augusta next year.

If I can be of assistance to you, your family or your community, please feel free to reach out to me with questions, comments, or concerns. You may call my office at (207) 287-1515 or email me at susan.deschambault@legislature.org. If you haven't done so yet, you can also sign up for my legislative updates by visiting www.mainesenate.org/senator/senator/susan-deschambault/. I send emails regularly from Augusta so you can keep up to date on what's happening in the State House regarding important statewide legislation.

Sincerely,

Senator Susan Deschambault

Susan.Deschambault@legislature.maine.gov
Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: legislature.maine.gov/senate

**Henry Ingwersen**
46 Ginger Hill Lane
Arundel, ME 04046
Cell Phone: (207) 251-6278
Henry.Ingwersen@legislature.maine.gov

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Dear Dayton Neighbors:

It is an honor to serve as your State Representative. Over the next few months, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

As we enter the Legislature's second session, we will review over 650 pieces of legislation covering a wide variety of topics. Last year, our Legislature passed bills to expand health care coverage, reign in the skyrocketing prices of prescription drugs, address climate change, lift up working Maine families, support our schools, improve broadband access and provide meaningful property tax relief. We will push even harder on those topics and more in the coming months.

When it comes to health care, we are focused on making sure comprehensive care is not limited by age, gender, pre-existing conditions or income. There are bills up for discussion that would address surprise billing, cap out-of-pocket costs for medications like insulin and improve dental health coverage. Every Mainer deserves access to quality, affordable health care, and we are fighting for just that.

With an extensive roadmap provided by Gov. Mills' newly released 10-year strategic economic development plan, our Legislature will also be hard at work implementing policies that grow jobs and support local industries. Mainers are willing to work, and we deserve secure, good-paying jobs that support our families, strengthen our communities, and grow our economy.

I am continuing to serve on the Education Committee, where we are working on legislation to support Maine's career and technical education centers, fund special education programs and encourage our youngest students to be active learners. I'm also working on legislation that will tackle our region's PFAS crisis and reduce the impact of these harmful forever chemicals.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Henry.Ingwersen@legislature.maine.gov. My phone number is (207) 251-6278. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Henry Ingwersen
State Representative

District 10: Arundel, Dayton, and Lyman (Part)

Dear Friends, January 1, 2020

The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,

Angus S. King Jr.
United States Senator

# TAX COLLECTOR'S REPORT

## July 1, 2018 through June 30, 2019

| | | | |
|---|---|---|---|
| Commitment: Real Estate & Personal Property | | | 3,353,804.07 |
| Supplemental | | | 16,239.47 |
| Interest | | | 6,818.27 |
| **TOTAL** | | | **$3,376,861.81** |
| | | | |
| 2018 Tax Collected: Real Estate & Personal Property | | | 3,320,470.51 |
| 2018 Abatements—Tax Collector | | | 1,321.70 |
| 2018 Real Estate Tax Liens | | | 53,195.85 |
| 2018 Personal Property Outstanding | | | 1,873.75 |
| **TOTAL** | | | **$3,376,861.81** |
| *Real Estate Tax Liens (24)* | *ACCT #* | | |
| Bergeron, Beverly | 50 | PAID | 2,509.50 |
| Bray, Todd & Stacy | 973 | PAID | 4,287.66 |
| Critchley, Martha | 176 | PAID | 272.46 |
| Critchley, Martha | 177 | PAID | 2,366.10 |
| Gagne, Carole Estate of | 293 | PAID | 1,505.70 |
| Gamash, Christopher J | 296 | | 3,541.98 |
| Jacobs, Richard | 253 | | 2,294.40 |
| LaChance, Lawrence | 473 | PAID | 2,464.86 |
| Maloney, Sam | 690 | PAID | 286.80 |
| Mazzillo, Patrick | 430 | | 301.14 |
| MECAP | 461 | PAID | 2,752.36 |
| Muir, Riffany & Mary | 70 | PAID | 358.50 |
| Murphy, Tonya | 444 | | 243.78 |
| Perrone, Michael & Nicole | 972 | PAID | 71.70 |
| Roberts, Chad | 1057 | | 5,119.38 |
| Rogers, Blanche Heirs | 718 | | 1,993.26 |
| Sawyer, Jeffrey & Krista | 738 | | 3,957.84 |
| Taylor, Stacey L | 1059 | | 946.44 |
| Tozier, Richard Estate of | 809 | | 2,237.04 |
| Tozier, Richard Estate of | 810 | | 889.08 |
| Trask, James | 816 | PAID | 4,791.28 |
| Waddington, Michael Roy | 830 | PAID | 4,000.86 |
| Walker, Karlyn & Freeman | 286 | PAID | 2,093.64 |
| Whitney, Darrell & Lisa | 977 | | 3,910.09 |
| **TOTAL** | | | **$53,195.85** |

# TAX COLLECTOR'S REPORT cont.
# July 1, 2018 through June 30, 2019

*Personal Property Outstanding 2018 (5)*

| | | |
|---|---|---|
| Dancause, Brian | 530.58 | |
| Nason, Joe & Irish | 454.58 | |
| Poirier, Paul | 222.27 | PAID |
| Sawyer, Jeffrey | 511.45 | |
| Tanguay, David | 140.53 | |
| Interest Adjustment | 14.34 | |
| **TOTAL OUTSTANDING 2018** | **$1,873.75** | |

| | |
|---|---|
| **EXCISE TAX** | |
| Excise: Automobile | 549,068.42 |
| Excise: Boat | 3,587.29 |
| **TOTAL EXCISE COLLECTED** | **$552,665.71** |

Respectfully Submitted: Yvonne P Shaw, Tax Collector

## PERSONAL PROPERTY OUTSTANDING PRIOR YEARS

| | | |
|---|---|---|
| Foley, Brent | 2016 | 52.68 |
| Sawyer, Jeffrey | 2011 | 706.00 |
| | 2012 | 749.70 |
| | 2013 | 853.31 |
| | 2014 | 1,057.10 |
| | 2015 | 1,082.12 |
| | 2016 | 905.62 |
| | 2017 | 832.39 |
| Tanguay, David | 2007 | 67.68 |
| | 2008 | 70.56 |
| | 2009 | 80.03 |
| | 2010 | 96.30 |
| | 2011 | 120.02 |
| | 2012 | 126.74 |
| | 2013 | 144.07 |
| | 2014 | 179.31 |
| | 2015 | 182.78 |
| | 2016 | 160.16 |
| | 2017 | 150.41 |
| Tanguay, Kevin | 2011 | 35.30 |
| | 2012 | 37.49 |
| | 2013 | 42.48 |
| | 2014 | 52.13 |
| | 2015 | 54.00 |
| | 2016 | 53.39 |
| **TOTAL OUTSTANDING PRIOR YEARS** | | **$7,891.77** |

Respectfully Submitted: Yvonne P Shaw, Tax Collector

# TOWN CLERK'S REPORT
July 1, 2018 to June 30, 2019

The following **vital statistics** were recorded in Dayton for the fiscal year 2019.
Births: 16 Marriages: 12 Deaths: 16

As of the October 9, 2019 Election, there were 1,612 **registered voters**.
Democratic: 405 Republican: 510 Green Independent: 45 Un-enrolled: 652

603 **dog licenses** were issued for 2019.

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 have the option of renewing their dogs licenses online at www.doglicensing.com between October 15th through January 31st. After January 31st registrations must be completed at the Town Office.

Dayton residents are entitled to one **transfer station permit** per fiscal year that is good for (3) cubic yards for $25.00. These permits do not expire. Additional waste disposal must be purchased at the transfer station for $28.00 per cubic yard. There were 105 transfer station permits for 2018-2019.

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

| | | | |
|---|---|---|---|
| Hunting & Fishing: | 133 | Boat Registrations: | 106 |
| ATV Registrations: | 84 | Snowmobile Registrations: | 91 |

Residents have the option of taking care of their licenses, permits, and registrations online at www.maine.gov/online/sporting.

Respectfully Submitted: Victoria A. Rochefort, Town Clerk & Registrar of Voters

# UNLICENSED DOG REPORT

| Owner | | Street Address | Dog's Name | Breed |
|---|---|---|---|---|
| AHEARN | FREDERICK | 867 NEW COUNTY RD | PRINCESS | WALKER/BLUETIC |
| AHEARN | FREDERICK | 867 NEW COUNTY RD | SUSIE | WALKER/BLUETIC |
| AHEARN | FREDERICK | 867 NEW COUNTY RD | ROSIE | WALKER/BLUETIC |
| AHEARN | FREDERICK | 867 NEW COUNTY RD | LIZZ | WALKER/BLUETIC |
| AHEARN | FREDERICK | 867 NEW COUNTY RD | RJ | WALKER/BLUETIC |
| AHEARN | FREDERICK | 867 NEW COUNTY RD | BLACKY | WALKER/BLUETIC |
| ARSENAULT | ALI | 2 DAYTON HEIGHTS | JAMIESON | YORKSHIRE TERRIER |
| ARSENAULT | ALI | 2 DAYTON HEIGHTS | IRIE | ROTTWEILER |
| BANVILLE | LEEANN | 43 JESSICA MAY RD | SMOKE | WEST HIGHLAND TERRIER |
| BARNES | CHRISTY | 193 DYER RD APT 2 | AUSTIN | RETRIEVER MIX |
| BARNES | CHRISTY | 193 DYER RD APT 2 | PIPER | BORDER COLLIE MIX |
| BENSON | BLAINE | 521 HILL RD | KENYA | COCKER SPANIEL |
| BERTHIAUME | JOYCE | 183 DYER RD | LEO | GOLDEN RETRIEVER/COCKER |
| BOLDUC | CHRISTINE | 51 SUGHRUE LN | SULLY | GOLDENDOODLE |
| CAMPBELL | ASHLEY | 23 DENNETT RD | DAISY | MIXED BREED |
| CARLE | BRITTANY | 112 MURCH RD | MAPLE | HOUND MIX |
| CEBULA | STEPHANIE | 1178 NEW COUNTY RD | VEYAH | MIXED |
| CHRITCHLEY | PENNY | 234 MURCH RD | SADIE | CANINE MIX |
| COLLETTE | KATHLEEN | 60 COOKS BROOK DR | PAPI | SHARPIE MIX |
| COLLIN | MICHELLE | 413 RIVER RD | JEMMA | BOXER MIX |
| COLSON | TANIA | 105 COOKS BROOK RD | NINA | CHIHUAHUA |
| COMPAGNA | TYLER | 1116 NEW COUNTY RD | LUCY | GOLDEN RETRIEVER/COCKER |
| COMPAGNA | TYLER | 1116 NEW COUNTY RD | HARRIET | BEAGLE |
| COTE | RYAN | 27 DAYTON LN | MADDIE | LAB MIX |
| CYR | CATHLEEN | 43 RUEL LN | ELTON | HAVANESE |
| DESJARDINS | NICOLE | 43 RUNNELS BROOK DR | RUGBY | BORDER COLLIE MIX |
| DUNCAN | ELIZABETH | 43 WESLEY RD | MEKA | TERRIER MIX |
| DUNCAN | ELIZABETH | 43 WESLEY RD | ASH | TERRIER MIX |
| EDWARDS | SUSANNE | 521 HILL RD | KENYA | COCKERX |
| EDWARDS | SUSANNE | 521 HILL RD | DIGET | MIXED BREEDS |
| EUKITIS | HEATHER | 42 OLD RIVER RD | BOONE | LABRADOR RETRIEVER MIX |
| FAULKNER | DEREK | 119 CLARK MILLS RD | ELLIOT | ENGLISH BULLLDOG |
| FORTIER | JESSICA | 8 MAST RD | FINN | GOLDENDOODLE |
| FREEMAN | MICHAEL | 220 DYER RD | JACK | PIT BULL MIX |
| FREEMAN | MICHAEL | 220 DYER RD | BROOKLYN | PIT BULL MIX |
| GAGNE | GILLES | 35 WESLEY RD | KYSER | GERMAN SHEPHERD |
| GAGNON | ONEIL | 273 HIGHT RD | COCO | SHIZTSU/X |
| GAGNON | MICHELLE | 18 BROOKSIDE DR | BELLA | MIXED BREEDS |
| GAGNON | MICHELLE | 18 BROOKSIDE DR | BRUIN | MIXED BREEDS |
| GAMASH | KEITH | 957 SOUTH ST | STUDA | BULL MASTIFFX |
| GOULET | ASHLEY | 10 KORPI DR | FRANKLIN | POODLE MIX |
| GUAY | KEN | 1363 NEW COUNTY RD | MOOSE | MASTIFF MIX |
| GUAY | GABRIELLA | 413 RIVER RD | DENALI | PIT BULL MIX |
| HALL | BRETT | 28 DYER RD | BANDIT | GERMAN SHEPHERD |
| HARPER | LORIN | 20 SUNSET VW | TEEK | HUSKY |
| HARPER | LORIN | 20 SUNSET VW | CHARLIE | CHIHUAHUA/YORKIE |
| HOLLEY | MELISSA | 16 SANDY PINES DR | SNOWFLAKE | BICHON FRISE |
| HOLLEY | MELISSA | 16 SANDY PINES DR | WALDO | SHEPHERD MIX |
| HOLLEY | MELISSA | 16 SANDY PINES DR | CARSON | GOLDEN RETRIEVER MIX |
| HOLLEY | MELISSA | 16 SANDY PINES DR | DOODLE | TERRIER MIX |

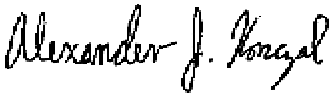
# UNLICENSED DOG REPORT, cont.

| Owner | | Street Address | Dog's Name | Breed |
|---|---|---|---|---|
| HOUDE | MEGAN | 42 KYLE DR | MAGGIE | BERNESE MOUNTAIN DOG |
| HUNT | MATTHEW | 151 MURCH RD | SEAMUS | LABRADOR RETRIEVER/CHOW |
| HUNT | COLIN | 19 APPLE BLOSSOM LN | BAXTER | MIXED |
| JURGIEWICH | HALEIGH | 29 WESLEY RD | ATALAIYA | GREAT DANE |
| KATHY | WALTON | 366 HOLLIS RD | DAKOTA | GERMAN SHEPARD/HUSKY MIX |
| KOTCH | AUSTIN | 944 SOUTH ST | LEELA | MIXED BREEDS |
| LETENDRE | DONALD | 940 NEW COUNTY RD | MAGGIE | VIZSLA |
| LETENDRE | JENNIFER | 940 NEW COUNTY RD | OLIVER | MIXED BREED |
| L'HEUREUX | BRIAN | 98 COMPANY RD | KANE | ROTTWEILER |
| LIBBY | RICHARD | 35 DENNETT RD | BUDDY | TERRIER MIX |
| MATWYKO | LISA | 23 KORPI DR | DIESEL | ROTTWEILER/LABRADOR RETRIEVER |
| MCDONALD | JACQUALINE | 191 WADLIN RD | BARBIE | MIXED BREEDS |
| MICHAUD | ALYSSE | 17 GOODWINS ACRES | BOWSER | PIT BULL MIX |
| MILLER | HOLLY | 143 HOLLIS RD | BELLA | retriever mixed |
| MULLEN | ARTHUR | 30 DEER RD | HERCULES | |
| NOBERT | JANE | 7 RIDGEWOOD DR | ALETA | SCOTTISH TERRIER |
| PARADY | GAIL | 222 CLARKS MILLS RD | JASMINE | PIT BULL |
| PARADY | GAIL | 222 CLARKS MILLS RD | OTIS | PIT BULL MIX |
| PARENTEAU | MIKE | 35 KYLE DR | EMMA | PIT BULL/TERRIER |
| PARENTEAU | SUSAN | 35 KYLE DR | LUCY | BOXER |
| PERRY | CARL | 14 STEPHANIE DR | ELLIE | AUSTRALIAN CATTLE |
| PERRY | CARL | 14 STEPHANIE DR | BOGIE | LABRADOR |
| PLANTE | BRENDA | 49 CAL VISTA DR | ROXY | GOLDEN RETRIEVER/COCKER |
| PLANTE | BRENDA | 49 CAL VISTA DR | GUNNER | GOLDEN RETRIEVER/COCKER |
| PLANTE | BRENDA | 49 CAL VISTA DR | DIXIE | LAB/RET MIX |
| PLANTE | BRENDA | 49 CAL VISTA DR | DIESEL | LAB/RET MIX |
| POWERS | JULIA | 95 DANLEY RD | SAMMIE | MIXED |
| POWERS | JULIA | 95 DANLEY RD | TED | MIXED |
| POWERS | JULIA | 95 DANLEY RD | REX | HOUND MIX |
| REITAN | LISA | 198 DYER RD | HADLEY | LABRADOR RETRIEVER MIX |
| ROBERGE | TINA | 91 UNION FALLS RD | JESSE | AMERICAN BULLDOG |
| ROBERGE | TINA | 91 UNION FALLS RD | CHASE | AMERICAN BULLDOG |
| RODRIGUEZ | HILARY | 130 COMPANY RD | MAUDE | LABORDOR |
| RUEL | DALE | 51 RUEL LN | SIG | GERMAN SHEPHERD |
| SANBORN | EVELYN | 431 CLARK MILLS RD | TAHNIA | NEWFOUNDLAND |
| SANBORN | EVELYN | 431 CLARK MILLS RD | LINCOLN | NEWFOUNDLAND |
| SANBORN | KELLY | 15 SUGHRUE LN | STELLA | GERMAN SHEPHERD MIX |
| SCHWAB | CHANNIN | 85 DAYTON LN | JAX | GERMAN SHEPHERD |
| SCHWAB | CHANNIN | 85 DAYTON LN | KYA | GERMAN SHEPHERD |
| SEVIGNY | AMY | 478 CLARK MILLS RD | YETI | LABRADOR RETRIEVER/CHOW |
| STERI | KYLE | 35 HIGHT RD | CHARLIE | MIXED BREEDS |
| STERI | KYLE | 35 HIGHT RD | KENLEY | MIXED BREEDS |
| SYDNOR | SUSAN | 28 HARVEST RD | MABEL | MIXED BREED |
| TRAYNOR | KATHY | 5 JESSICA MAY RD | BEAR | CANINE MIX |
| WALLS | JAMES | 85 HIGHT RD | CHEWEY | PIT BULL MIX |
| WALLS | JAMES | 85 HIGHT RD | MAGGIE | PIT BULL |
| WARD | ANGELA | 39 HIGHT RD | BUSTER | LABORDOR |
| WARD | ANGELA | 39 HIGHT RD | AUTUMN | PUG MIX |
| WIGGAN | LISA | 1268 NEW COUNTY RD | WINNIE | BEAGLE |
| WOOD | CATHERINE | PO BOX 698 | BUCKUS | HOUND MIX |

# TAX ASSESSOR'S REPORT
# MUNICIPAL VALUATION BREAKDOWN, 2019
# Tax Year July 1, 2019-June 30, 2020

| | | |
|---|---|---|
| **TAXABLE VALUATION** | | |
| Land | | 119,468,000 |
| Buildings | | 137,309,000 |
| Personal Property | | 2,378,600 |
| ***Total Taxable Valuation*** | | ***259,155,600*** |
| Homestead Exempt Valuation | 10,368,000 | |
| Personal Property BETE Valuation | 3,067,700 | |
| **ASSESSMENTS** | | |
| County Tax | | 125,884.30 |
| Municipal Appropriation | | 1,331,675.28 |
| Education Appropriation | | 2,837,209.00 |
| ***Total Assessments*** | | **$4,294,768.58** |
| **ADJUSTMENTS** | | |
| State Revenue Sharing | | (126,442.95) |
| Other Revenues (general fund, excise revenue,etc.) | | (634,925.00) |
| Homestead Exemption Reimbursement | | (87,868.80) |
| Personal Property BETE Reimbursement | | (20,799.01) |
| ***Total Adjustments*** | | **($870,035.76)** |
| **OTHER TAX INFORMATION** | | |
| 2019 Property Tax Rate per $1,000 of Valuation | | 13.56 |
| 2019 Property Tax for Commitment (after adjustments) | | 3,710,070.66 |
| 2019 Property Tax Levy (including Overlay of $81,253.76) | | 3,533,400.63 |
| 2019 Certified Ratio | | 100% |
| Total Number of Homestead Exemptions granted | | 519 |
| Total Number of Veteran's Exemptions granted | | 36 |

Respectfully Submitted: Alex J. Konczal, Tax Assessor



REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 6-001-001 | ABBOUD, CHRISTOPHER M | 71,000 | 256,000 | 0 | 327,000 | $ | 4,434.12 |
| 6-005-003 | ABBOUD, GEORGE E & JANET E | 105,000 | 387,000 | 20,000 | 472,000 | $ | 6,400.32 |
| 2-038-001 | ADAMS, ANNA R & DARREN A | 91,000 | 177,000 | 0 | 268,000 | $ | 3,634.08 |
| 4-009-001 | ADAMS, CASEY M N & DESCHAMBAULT, ADAM R | 91,000 | 336,000 | 20,000 | 407,000 | $ | 5,518.92 |
| 2-049-001 | ADAMS, EARL D & PATRICIA L | 88,000 | 115,000 | 20,000 | 183,000 | $ | 2,481.48 |
| 2-049 | ADAMS, GARY L & WENDY A | 77,000 | 81,000 | 20,000 | 138,000 | $ | 1,871.28 |
| 7-010 | ADVENT CHRISTIAN CHURCH | 181,000 | 226,000 | 407,000 | 0 | $ | - |
| 5-035A-002 | AGRESTE, CRAIG A | 70,000 | 208,000 | 0 | 278,000 | $ | 3,769.68 |
| 3-015D-006 | AGRESTE, JEFF G | 88,000 | 146,000 | 20,000 | 214,000 | $ | 2,901.84 |
| 1-017 | AHEARN, FREDERICK | 25,000 | 0 | 0 | 25,000 | $ | 339.00 |
| 6-031 | AHEARN, FREDERICK J | 12,000 | 0 | 0 | 12,000 | $ | 162.72 |
| 2-077 | AHEARN, FREDERICK J III & MARION | 118,000 | 412,000 | 20,000 | 510,000 | $ | 6,915.60 |
| 5-014-003 | AHEARN, FREDERICK J III & MARION | 4,000 | 0 | 0 | 4,000 | $ | 54.24 |
| 5-022 | AHEARN, FREDERICK J III & MARION | 18,000 | 0 | 0 | 18,000 | $ | 244.08 |
| 5-023 | AHEARN, FREDERICK J III & MARION | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 5-054-001 | AHEARN, FREDERICK J III & MARION | 19,000 | 0 | 0 | 19,000 | $ | 257.64 |
| 6-033 | AHEARN, FREDERICK J III & MARION | 12,000 | 0 | 0 | 12,000 | $ | 162.72 |
| 6-037 | AHEARN, FREDERICK J III & MARION | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 2-076 | AHEARN, FREDERICK JOHN III & MARION | 1,000 | 0 | 1,000 | 0 | $ | - |
| 5-054 | AHEARN, JODIE E | 140,000 | 504,000 | 20,000 | 624,000 | $ | 8,461.44 |
| 4-044-001 | ALBERT, AMY L & JOSEPH W | 91,000 | 212,000 | 20,000 | 283,000 | $ | 3,837.48 |
| 6-009 | ALBERT, RICHARD & PARK, MICHAEL | 73,000 | 71,000 | 0 | 144,000 | $ | 1,952.64 |
| 1-012D-026 | ALLAIN, THOMAS W & CAROLE H | 98,000 | 123,000 | 20,000 | 201,000 | $ | 2,725.56 |
| 1-012D-022 | ALLENDE, JESUS JR | 93,000 | 154,000 | 20,000 | 227,000 | $ | 3,078.12 |
| 3-054 | ALONSO, JAIME & DEBRA D S | 98,000 | 397,000 | 20,000 | 475,000 | $ | 6,441.00 |
| 7-009 | ANAGNOSTIS, NICHOLAS H & SARA L | 88,000 | 135,000 | 0 | 223,000 | $ | 3,023.88 |
| 4-030F-003 | ANDERSON, DEVIN | 99,000 | 0 | 0 | 99,000 | $ | 1,342.44 |
| 4-030G | ANDERSON, DWIGHT | 135,000 | 291,000 | 20,000 | 406,000 | $ | 5,505.36 |
| 1-012D-012 | ANDREASEN, KIMBERLY L & CAMPOBASSO, THOMAS | 96,000 | 227,000 | 0 | 323,000 | $ | 4,379.88 |
| 3-054-001 | ANDREWS, JOHN M | 98,000 | 162,000 | 20,000 | 240,000 | $ | 3,254.40 |
| 7-019 | ANGIS, LAWRENCE J & JULIET M | 75,000 | 182,000 | 20,000 | 237,000 | $ | 3,213.72 |
| 2-013D-003 | ANTOINE, BRIAN E & TINA M | 92,000 | 228,000 | 20,000 | 300,000 | $ | 4,068.00 |
| 4-039-003 | ASHWORTH, ROBERT J | 89,000 | 231,000 | 0 | 320,000 | $ | 4,339.20 |
| 1-012D-014 | ATHERTON, KENNETH W JR & JOELLEN | 103,000 | 148,000 | 20,000 | 231,000 | $ | 3,132.36 |
| 8-005 | ATTLESON, ALETA K & JOSHUA D | 103,000 | 102,000 | 0 | 205,000 | $ | 2,779.80 |
| 8-006 | ATTLESON, ALETA K & JOSHUA D | 96,000 | 100,000 | 20,000 | 176,000 | $ | 2,386.56 |
| 7-001-005 | AVALLONE, CHAD R & JENNIFER C | 89,000 | 152,000 | 0 | 241,000 | $ | 3,267.96 |
| 6-039-002 | AYOTTE, CYNTHIA J & ROGER A | 91,000 | 130,000 | 26,000 | 195,000 | $ | 2,644.20 |
| 9-001-001 | BADGER, JAMIN F & KAREN E | 88,000 | 194,000 | 20,000 | 262,000 | $ | 3,552.72 |
| 8-020T-003 | BAKER, ROBERT M & RHONDA | 0 | 19,000 | 0 | 19,000 | $ | 257.64 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 2-012 | BANVILLE, DAVID & LEE ANN | 88,000 | 146,000 | 0 | 234,000 | $ | 3,173.04 |
| 2-069-002 | BANVILLE, MICHAEL & SHERRIE A | 95,000 | 98,000 | 20,000 | 173,000 | $ | 2,345.88 |
| 2-014D-014 | BARBER, JASON R & CHRISTINA L | 88,000 | 159,000 | 0 | 247,000 | $ | 3,349.32 |
| 4-027 | BARSTOW, GAYLE A | 158,000 | 235,000 | 0 | 393,000 | $ | 5,329.08 |
| 4-030D | BARSTOW, TIMOTHY & GAYLE | 173,000 | 176,000 | 20,000 | 329,000 | $ | 4,461.24 |
| 3-015D-009 | BARTHOLOMEW, THOMAS E & ROBIN G | 92,000 | 319,000 | 20,000 | 391,000 | $ | 5,301.96 |
| 5-013-006 | BARTLETT, RICHARD A & DIANE A | 89,000 | 199,000 | 20,000 | 268,000 | $ | 3,634.08 |
| 6-004 | BAYNES, WILLIAM R & ELIZABETH E | 166,000 | 505,000 | 0 | 671,000 | $ | 9,098.76 |
| 2-058 | BEAN, DEBORAH A | 113,000 | 172,000 | 20,000 | 265,000 | $ | 3,593.40 |
| 8-012 | BEAULIEU, EMILIEN R & DIANE L | 88,000 | 138,000 | 20,000 | 206,000 | $ | 2,793.36 |
| 9-006 | BEAULIEU, JOAN E & CROWE, CAROL M | 74,000 | 140,000 | 0 | 214,000 | $ | 2,901.84 |
| 3-043-002 | BEAULIEU, PAULA M | 52,000 | 0 | 0 | 52,000 | $ | 705.12 |
| 3-043J | BEAULIEU, PAULA M | 99,000 | 184,000 | 20,000 | 263,000 | $ | 3,566.28 |
| 5-025-003 | BEAULIEU, REMI & KAREN JOHNSTON | 73,000 | 0 | 0 | 73,000 | $ | 989.88 |
| 7-017 | BEDARD, RONALD E & DOLORES | 155,000 | 240,000 | 20,000 | 375,000 | $ | 5,085.00 |
| 7-014 | BEDARD, SHAWN S & MARIE T | 69,000 | 188,000 | 20,000 | 237,000 | $ | 3,213.72 |
| 3-058-002 | BEDELL, DAVID J & JULIE A | 87,000 | 344,000 | 0 | 431,000 | $ | 5,844.36 |
| 2-013D-004 | BELANGER PROPERTIES LLC | 114,000 | 202,000 | 0 | 316,000 | $ | 4,284.96 |
| 3-043E | BELANGER, CHRISTOPHER A & JENNIFER M | 98,000 | 261,000 | 0 | 359,000 | $ | 4,868.04 |
| 7-030 | BELANGER, DEVIN J | 76,000 | 93,000 | 0 | 169,000 | $ | 2,291.64 |
| 2-033-001 | BELANGER, RICHARD R & PATRICIA S | 91,000 | 173,000 | 20,000 | 244,000 | $ | 3,308.64 |
| 3-064-009 | BELANGER, SHANNON L & MATTHEW D | 90,000 | 274,000 | 20,000 | 344,000 | $ | 4,664.64 |
| 4-016D-007 | BELL, JAMES & LISA | 73,000 | 251,000 | 20,000 | 304,000 | $ | 4,122.24 |
| 4-016D-015 | BELL, JAMES & LISA | 28,000 | 0 | 0 | 28,000 | $ | 379.68 |
| 5-028-001 | BELLEROSE, SUSAN J | 91,000 | 223,000 | 20,000 | 294,000 | $ | 3,986.64 |
| 4-044 | BENNETT, DEBORAH | 148,000 | 129,000 | 20,000 | 257,000 | $ | 3,484.92 |
| 3-043D-001 | BENSON, BLAINE A & EDWARDS, SUZANNE R | 92,000 | 143,000 | 0 | 235,000 | $ | 3,186.60 |
| 2-032-003 | BERGERON, BEVERLY | 89,000 | 126,000 | 20,000 | 195,000 | $ | 2,644.20 |
| 5-019-003 | BERNIER, CINDY ANN | 70,000 | 73,000 | 0 | 143,000 | $ | 1,939.08 |
| 4-035 | BERRY, EDWIN C & CRYSTAL M | 128,000 | 0 | 0 | 128,000 | $ | 1,735.68 |
| 5-013-005 | BERRY, STEVEN D & BRUCE A; & PROCTOR, JULIA A & LEEMAN, SANDRA L | 91,000 | 168,000 | 0 | 259,000 | $ | 3,512.04 |
| 4-010-001 | BERTHIAUME, RONALD P & JOYCE B | 143,000 | 300,000 | 20,000 | 423,000 | $ | 5,735.88 |
| 6-001-003 | BERTRAND, DUSTIN R & BEYEA, BRIYANA N | 56,000 | 0 | 0 | 56,000 | $ | 759.36 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | Tax |
|---|---|---|---|---|---|---|
| 3-004A | BIRKINBINE, ESTHER D & BRIAN V | 86,000 | 191,000 | 0 | 277,000 | $ 3,756.12 |
| 8-013D-001 | BISHOP, LIONEL F & GAIL T | 91,000 | 185,000 | 20,000 | 256,000 | $ 3,471.36 |
| 6-034-001 | BLANEY, RICHARD PAUL | 91,000 | 185,000 | 20,000 | 256,000 | $ 3,471.36 |
| 2-008-002 | BOGDAHN, PHYLLIS C & NASON, CYNTHIA A & COREY | 110,000 | 103,000 | 20,000 | 193,000 | $ 2,617.08 |
| 2-021D-018 | BOISSONNAULT, JOHN H & DARLENE E | 95,000 | 186,000 | 20,000 | 261,000 | $ 3,539.16 |
| 7-029 | BOISSONNEAULT, RICHARD & JEANNE T | 75,000 | 166,000 | 26,000 | 215,000 | $ 2,915.40 |
| 5-056-002 | BOISSONNEAULT, STEVEN P & LISA M, TRUSTEES | 114,000 | 37,000 | 0 | 151,000 | $ 2,047.56 |
| 4-010-003 | BOLDUC, CHRISTINE L & ROBERT N | 68,000 | 222,000 | 20,000 | 270,000 | $ 3,661.20 |
| 1-012D-023 | BOLLINGER, JAMES F & VICTORIA H | 97,000 | 224,000 | 20,000 | 301,000 | $ 4,081.56 |
| 3-006 | BOOKER, KENNETH D SR & KATHLEEN N | 88,000 | 131,000 | 20,000 | 199,000 | $ 2,698.44 |
| 3-015 | BOONE, RONALD S | 86,000 | 176,000 | 20,000 | 242,000 | $ 3,281.52 |
| 3-059-001 | BOUCHARD, RONALD J & LIBBY, ELIZABETH J | 91,000 | 185,000 | 26,000 | 250,000 | $ 3,390.00 |
| 1-012D-035 | BOUCHER, MICHELLE M & BRIAN D | 97,000 | 195,000 | 20,000 | 272,000 | $ 3,688.32 |
| 2-069-001 | BOUDREAU, JASON A & MEGAN M | 88,000 | 266,000 | 0 | 354,000 | $ 4,800.24 |
| 7-001-006 | BOULEY, JAMES P & CHAR M | 88,000 | 206,000 | 20,000 | 274,000 | $ 3,715.44 |
| 3-064D-004 | BOURGEAULT, KAITLYN & JOEL K | 86,000 | 265,000 | 0 | 351,000 | $ 4,759.56 |
| 3-004D-004 | BOURQUE, ROBERT J | 98,000 | 184,000 | 20,000 | 262,000 | $ 3,552.72 |
| 4-016D-010 | BRACY, GARY R & KARI M | 73,000 | 401,000 | 0 | 474,000 | $ 6,427.44 |
| 6-053 | BRALEY, JOHN R III, TRUSTEE | 143,000 | 345,000 | 20,000 | 468,000 | $ 6,346.08 |
| 4-039-004 | BRAY, TODD C & STACY M | 89,000 | 249,000 | 20,000 | 318,000 | $ 4,312.08 |
| 2-075B | BRETON, LEO JR & KELLIE L | 100,000 | 124,000 | 20,000 | 204,000 | $ 2,766.24 |
| 5-001 | BROOKFIELD WHITE PINE HYDRO LLC | 27,000,000 | 0 | 0 | 27,000,000 | $ 366,120.00 |
| 5-003 | BROOKFIELD WHITE PINE HYDRO LLC | 91,000 | 0 | 0 | 91,000 | $ 1,233.96 |
| 2-021D-025 | BROOKSIDE II | 79,000 | 0 | 79,000 | 0 | $ - |
| 3-026 | BROUSSEAU, ERIN R B & MACDONALD, COREY J | 80,000 | 72,000 | 0 | 152,000 | $ 2,061.12 |
| 3-049 | BROWN, G ELWOOD | 186,000 | 231,000 | 20,000 | 397,000 | $ 5,383.32 |
| 2-036 | BROWN, MARY A, TRUSTEE | 137,000 | 255,000 | 26,000 | 366,000 | $ 4,962.96 |
| 1-001B | BRUCE, BETTE H & DAVID R; & HIGHT, RICHARD A & MATTHEW R | 7,000 | 0 | 0 | 7,000 | $ 94.92 |
| 5-041-007 | BRYANT, LAURA J | 91,000 | 186,000 | 0 | 277,000 | $ 3,756.12 |
| 5-009 | BUDA FAMILY SUBDIVISION | 145,000 | 22,000 | 167,000 | 0 | $ - |
| 5-009-002 | BUDA, DANIEL | 80,000 | 0 | 0 | 80,000 | $ 1,084.80 |
| 5-009-004 | BUDA, HEIDI & DENNIS | 119,000 | 0 | 0 | 119,000 | $ 1,613.64 |
| 5-009-003 | BUDA, JASON | 110,000 | 0 | 0 | 110,000 | $ 1,491.60 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 5-009-001 | BUDA, MARLENE | 98,000 | 0 | 0 | 98,000 | $ | 1,328.88 |
| 5-009-005 | BUDA, SUSAN | 139,000 | 0 | 0 | 139,000 | $ | 1,884.84 |
| 3-015D-007 | BURGESS, FREDERICK W & SUSAN E | 88,000 | 326,000 | 0 | 414,000 | $ | 5,613.84 |
| 3-073D-001 | BURNHAM, SARAH & KAIN, CHRISTOPHER S | 96,000 | 215,000 | 0 | 311,000 | $ | 4,217.16 |
| 1-012D-034 | BURTON, KEVIN M & LAURA J | 91,000 | 208,000 | 20,000 | 279,000 | $ | 3,783.24 |
| 3-064D-002 | BUTLAND, CARLTON L & DZINTRA | 86,000 | 166,000 | 20,000 | 232,000 | $ | 3,145.92 |
| 3-037 | BUTLER, MAUREEN & JAMES K | 116,000 | 350,000 | 20,000 | 446,000 | $ | 6,047.76 |
| 5-026-001 | BUZZELL, KEITH G & KAREN | 127,000 | 195,000 | 0 | 322,000 | $ | 4,366.32 |
| 7-004-001 | BYARS, ROBERT J | 86,000 | 218,000 | 0 | 304,000 | $ | 4,122.24 |
| 7-012 | CAMIRE, KATHERINE K, TRUSTEE | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 3-015D-013 | CAMIRE, MICHAEL L & KATHY D | 92,000 | 281,000 | 20,000 | 353,000 | $ | 4,786.68 |
| 3-071-001 | CAMPBELL, KIM E & FURMAN P JR | 98,000 | 213,000 | 20,000 | 291,000 | $ | 3,945.96 |
| 3-036-002 | CARASZI, SARA B | 65,000 | 0 | 0 | 65,000 | $ | 881.40 |
| 8-002-002 | CARLE, HOLLY A & BRYAN P | 88,000 | 176,000 | 0 | 264,000 | $ | 3,579.84 |
| 1-012D-019 | CARON, ALBERT R & DENISE B | 98,000 | 171,000 | 20,000 | 249,000 | $ | 3,376.44 |
| 3-015D-002 | CARON, DONNA LALIBERTE | 61,000 | 0 | 0 | 61,000 | $ | 827.16 |
| 3-015D-003 | CARON, DONNA LALIBERTE | 90,000 | 202,000 | 20,000 | 272,000 | $ | 3,688.32 |
| 2-020D-004 | CARON, JOHN H | 88,000 | 134,000 | 20,000 | 202,000 | $ | 2,739.12 |
| 4-009-003 | CARON, REMI A & JESSICA M | 93,000 | 235,000 | 20,000 | 308,000 | $ | 4,176.48 |
| 2-054 | CARPENTER, DEBORAH E | 97,000 | 176,000 | 20,000 | 253,000 | $ | 3,430.68 |
| 3-019-003 | CARR, PAMELA T & DANIEL B, TRUSTEES | 100,000 | 352,000 | 20,000 | 432,000 | $ | 5,857.92 |
| 5-035A-003 | CARREIRO, ROBERT M & AMANDA M | 70,000 | 409,000 | 20,000 | 459,000 | $ | 6,224.04 |
| 2-014A | CASIVANT, JENNIFER & GEORGE | 142,000 | 254,000 | 20,000 | 376,000 | $ | 5,098.56 |
| 5-039-008 | CASSETTE, KENNETH | 70,000 | 114,000 | 20,000 | 164,000 | $ | 2,223.84 |
| 6-043 | CATON, MICHAEL & LINDA | 77,000 | 64,000 | 20,000 | 121,000 | $ | 1,640.76 |
| 2-012D-009 | CAYLOR, JOHN E | 88,000 | 206,000 | 20,000 | 274,000 | $ | 3,715.44 |
| 7-001-008 | CEKLARZ, JOSEPHINE & MERRIT, SAMUEL | 74,000 | 0 | 0 | 74,000 | $ | 1,003.44 |
| 0-000 | CENTRAL MAINE POWER COMPANY | 2,021,000 | 0 | 0 | 2,021,000 | $ | 27,404.76 |
| 5-015-001A | CHABOT, MARK | 115,000 | 164,000 | 20,000 | 259,000 | $ | 3,512.04 |
| 3-043D | CHANTIGNY, JASON L & WENDY L | 91,000 | 200,000 | 20,000 | 271,000 | $ | 3,674.76 |
| 8-013-008 | CHARRON, GERARD & SUSAN | 95,000 | 147,000 | 20,000 | 222,000 | $ | 3,010.32 |
| 2-051 | CHASSE, KAREN D | 91,000 | 155,000 | 20,000 | 226,000 | $ | 3,064.56 |
| 2-013D-002 | CHRETIEN, DENA M, TRUSTEE | 65,000 | 0 | 0 | 65,000 | $ | 881.40 |
| 7-016 | CIA SALVAGE INC | 41,000 | 0 | 0 | 41,000 | $ | 555.96 |
| 6-045 | CLARK, DAVID R & REBEKAH L | 96,000 | 86,000 | 0 | 182,000 | $ | 2,467.92 |
| 6-044A | CLARK, RANDALL & SUSAN W | 92,000 | 501,000 | 20,000 | 573,000 | $ | 7,769.88 |
| 6-045-003 | CLARK, RANDALL P & SUSAN W | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-022 | CLARKE, BRANDON EDWARD & SARAH LOUISE | 91,000 | 122,000 | 0 | 213,000 | $ | 2,888.28 |
| 2-032-001 | COBB, STEVEN D | 89,000 | 93,000 | 20,000 | 162,000 | $ | 2,196.72 |
| 3-015D-001 | COBLEIGH, GARY W & BONNIE M | 85,000 | 114,000 | 20,000 | 179,000 | $ | 2,427.24 |
| 6-001 | COLE FARM DAIRY INC | 141,000 | 0 | 0 | 141,000 | $ | 1,911.96 |
| 6-005-001 | COLE FARM DAIRY INC | 32,000 | 9,000 | 0 | 41,000 | $ | 555.96 |
| 6-007 | COLE FARM DAIRY INC | 16,000 | 0 | 0 | 16,000 | $ | 216.96 |
| 6-012 | COLE FARM DAIRY INC | 11,000 | 11,000 | 0 | 22,000 | $ | 298.32 |
| 6-014 | COLE FARM DAIRY INC | 306,000 | 764,000 | 0 | 1,070,000 | $ | 14,509.20 |
| 6-054 | COLE FARM DAIRY INC | 11,000 | 0 | 0 | 11,000 | $ | 149.16 |
| 6-055 | COLE FARM DAIRY INC | 1,000 | 0 | 1,000 | 0 | $ | - |
| 7-006 | COLE FARM DAIRY INC | 91,000 | 88,000 | 0 | 179,000 | $ | 2,427.24 |
| 6-017 | COLE GORDON T | 56,000 | 0 | 0 | 56,000 | $ | 759.36 |
| 5-015A | COLE, AARON | 6,000 | 0 | 0 | 6,000 | $ | 81.36 |
| 4-023-001 | COLE, AARON P & REBECCA M | 91,000 | 147,000 | 0 | 238,000 | $ | 3,227.28 |
| 4-023 | COLE, ALAN E & ALBERT P JR | 166,000 | 110,000 | 26,000 | 250,000 | $ | 3,390.00 |
| 6-020 | COLE, ALBERT P JR | 100,000 | 231,000 | 26,000 | 305,000 | $ | 4,135.80 |
| 6-018 | COLE, ALBERT P JR & ANDREW P | 20,000 | 0 | 0 | 20,000 | $ | 271.20 |
| 6-018-002 | COLE, ALEXANDER P | 91,000 | 101,000 | 0 | 192,000 | $ | 2,603.52 |
| 3-074 | COLE, ANDREW G | 4,000 | 0 | 0 | 4,000 | $ | 54.24 |
| 6-002 | COLE, ANDREW G & VALERIE J | 111,000 | 200,000 | 20,000 | 291,000 | $ | 3,945.96 |
| 6-003-002 | COLE, ANDREW G & VALERIE J | 0 | 0 | 0 | 0 | $ | - |
| 6-018-001 | COLE, ANDREW PAUL & COLE, ALBERT P JR | 91,000 | 237,000 | 20,000 | 308,000 | $ | 4,176.48 |
| 3-001-001 | COLE, BEVERLY & RALPH | 69,000 | 0 | 0 | 69,000 | $ | 935.64 |
| 6-008 | COLE, CLARK R & GEORGIANNA | 110,000 | 0 | 0 | 110,000 | $ | 1,491.60 |
| 6-011 | COLE, CLARK R & GEORGIANNA | 75,000 | 0 | 0 | 75,000 | $ | 1,017.00 |
| 6-013 | COLE, CLARK R & GEORGIANNA | 114,000 | 157,000 | 20,000 | 251,000 | $ | 3,403.56 |
| 3-002-004 | COLE, DUSTIN C & RICHARDSON, ERICA L | 91,000 | 145,000 | 0 | 236,000 | $ | 3,200.16 |
| 6-005-002 | COLE, GORDON & ISOLDE K | 92,000 | 0 | 0 | 92,000 | $ | 1,247.52 |
| 3-073D-006 | COLE, GORDON T & ISOLDE K | 1,000 | 0 | 1,000 | 0 | $ | - |
| 3-047 | COLE, ISOLDE K | 92,000 | 93,000 | 0 | 185,000 | $ | 2,508.60 |
| 6-015 | COLE, ISOLDE K | 93,000 | 181,000 | 20,000 | 254,000 | $ | 3,444.24 |
| 3-042 | COLE, KAREN C | 133,000 | 129,000 | 20,000 | 242,000 | $ | 3,281.52 |
| 6-011-001 | COLE, MARK | 94,000 | 166,000 | 0 | 260,000 | $ | 3,525.60 |
| 1-012D-025 | COLLETTE, GARY R & KATHLEEN M | 98,000 | 129,000 | 20,000 | 207,000 | $ | 2,806.92 |
| 3-075 | COLLIN, ALFREDA & RENALD, TRUSTEES | 96,000 | 354,000 | 20,000 | 430,000 | $ | 5,830.80 |
| 8-008T-004 | COLLIN, CELINE | 0 | 18,000 | 18,000 | 0 | $ | - |
| 6-024 | COLLIN, MICHELLE | 86,000 | 185,000 | 0 | 271,000 | $ | 3,674.76 |
| 1-012D-032 | COLSON, DENNIS D | 91,000 | 240,000 | 20,000 | 311,000 | $ | 4,217.16 |
| 2-059-001 | COLTON, RICHARD WHITTEN & KATHRYN ESSEX | 88,000 | 133,000 | 0 | 221,000 | $ | 2,996.76 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 6-011-002 | COLUMB, RANDAL J & JENNIFER A | 92,000 | 289,000 | 20,000 | 361,000 | $ | 4,895.16 |
| 8-002-003 | COMPAGNA, JAMYE M & LABBE, JOAN A | 87,000 | 127,000 | 0 | 214,000 | $ | 2,901.84 |
| 2-067 | CONIARIS, JOHN G & ELIZABETH E | 81,000 | 172,000 | 20,000 | 233,000 | $ | 3,159.48 |
| 6-045-001 | COOK, BRUCE & MARY | 126,000 | 95,000 | 26,000 | 195,000 | $ | 2,644.20 |
| 6-045-002 | COOK, MATTHEW C & JESSICA L | 102,000 | 279,000 | 0 | 381,000 | $ | 5,166.36 |
| 4-017A | COOK, SAMUEL | 98,000 | 169,000 | 20,000 | 247,000 | $ | 3,349.32 |
| 4-017 | COOK, SAMUEL & TRACI | 119,000 | 0 | 0 | 119,000 | $ | 1,613.64 |
| 1-012 | COOKS BROOK SUBDIVISION | 76,000 | 0 | 76,000 | 0 | $ | - |
| 5-026 | CORDWELL, ASHLEY | 146,000 | 373,000 | 0 | 519,000 | $ | 7,037.64 |
| 1-012D-004 | COTE, DONALD R & LISA M | 99,000 | 156,000 | 20,000 | 235,000 | $ | 3,186.60 |
| 3-015D-004 | COTE, RICHARD B & SUZANNE | 91,000 | 320,000 | 20,000 | 391,000 | $ | 5,301.96 |
| 2-023T | COTE, SHARON C | 0 | 30,000 | 20,000 | 10,000 | $ | 135.60 |
| 2-023 | COTE, VINCENT L & DONNA G | 113,000 | 250,000 | 20,000 | 343,000 | $ | 4,651.08 |
| 3-059 | COURCHAINE, RENE G & DENISE M | 99,000 | 227,000 | 20,000 | 306,000 | $ | 4,149.36 |
| 2-021D-020 | COURCHENE, JOHN M | 96,000 | 150,000 | 20,000 | 226,000 | $ | 3,064.56 |
| 3-070 | CRALL, RONALD | 15,000 | 0 | 0 | 15,000 | $ | 203.40 |
| 6-016 | CRITCHLEY, MARTHA L | 19,000 | 0 | 0 | 19,000 | $ | 257.64 |
| 6-016B | CRITCHLEY, MARTHA L | 88,000 | 95,000 | 0 | 183,000 | $ | 2,481.48 |
| 6-016A | CRITCHLEY, TRAVIS J & PENNY | 91,000 | 156,000 | 20,000 | 227,000 | $ | 3,078.12 |
| 7-007-005 | CROTEAU, CHARLENE & JOSEPH | 89,000 | 261,000 | 26,000 | 324,000 | $ | 4,393.44 |
| 4-024-001 | CROZIER, RICHARD | 91,000 | 306,000 | 20,000 | 377,000 | $ | 5,112.12 |
| 3-073D-005 | CUNNINGHAM, PETER & MARYCATHERINE | 92,000 | 198,000 | 20,000 | 270,000 | $ | 3,661.20 |
| 4-021 | CURRIER, WILLIAM W ET AL | 130,000 | 122,000 | 26,000 | 226,000 | $ | 3,064.56 |
| 6-044D-001 | CUSHMAN, HOWARD L & ANGELA M | 109,000 | 357,000 | 20,000 | 446,000 | $ | 6,047.76 |
| 3-059-002 | CYR, JEFFREY J & CARRIE A | 98,000 | 165,000 | 20,000 | 243,000 | $ | 3,295.08 |
| 5-033 | CYR, WALLACE A & BONNIE L | 95,000 | 75,000 | 0 | 170,000 | $ | 2,305.20 |
| 6-039-001 | DAIGLE, DANIEL M & CHERYL | 70,000 | 211,000 | 20,000 | 261,000 | $ | 3,539.16 |
| 2-058-001 | DANCAUSE, BRIAN A | 91,000 | 327,000 | 0 | 418,000 | $ | 5,668.08 |
| 2-058-003 | DANCAUSE, BRIAN A | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 9-003 | D'ANGELO, VIRGINIA | 55,000 | 130,000 | 0 | 185,000 | $ | 2,508.60 |
| 3-044-001 | DANIS, ROY W JR & NANCY C | 95,000 | 130,000 | 20,000 | 205,000 | $ | 2,779.80 |
| 2-008B | DANIS, RYAN M | 92,000 | 110,000 | 0 | 202,000 | $ | 2,739.12 |
| 4-036-001 | DANLEY, MARK M & KAREN LYNN | 93,000 | 175,000 | 20,000 | 248,000 | $ | 3,362.88 |
| 4-036-003 | DANLEY, PETER L | 93,000 | 23,000 | 0 | 116,000 | $ | 1,572.96 |
| 4-036-006 | DANLEY, PETER L | 70,000 | 47,000 | 0 | 117,000 | $ | 1,586.52 |
| 4-036-007 | DANLEY, PETER L | 136,000 | 53,000 | 20,000 | 169,000 | $ | 2,291.64 |
| 4-046 | DANLEY, PETER L | 37,000 | 0 | 0 | 37,000 | $ | 501.72 |
| 5-015-002 | DARRAH, WILLIAM & KATHRYN E | 73,000 | 263,000 | 0 | 336,000 | $ | 4,556.16 |
| 3-044 | DAVIS, CRYSTAL J | 98,000 | 151,000 | 0 | 249,000 | $ | 3,376.44 |
| 5-035-005 | DAVIS, SANDY L & JOHN N | 70,000 | 159,000 | 0 | 229,000 | $ | 3,105.24 |
| 8-021 | DAYTON COUNTRY STORE LLC | 71,000 | 241,000 | 0 | 312,000 | $ | 4,230.72 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 2-004 | DAYTON SAND & GRAVEL COMPANY INC | 18,000 | 0 | 0 | 18,000 | $ | 244.08 |
| 2-044 | DAYTON SAND & GRAVEL INC | 3,541,000 | 1,192,000 | 0 | 4,733,000 | $ | 64,179.48 |
| 8-027 | DAYTON SAND & GRAVEL INC | 89,000 | 74,000 | 0 | 163,000 | $ | 2,210.28 |
| 2-005 | DAYTON, TOWN OF | 10,000 | 0 | 10,000 | 0 | $ | - |
| 2-006A | DAYTON, TOWN OF | 76,000 | 281,000 | 357,000 | 0 | $ | - |
| 3-045 | DAYTON, TOWN OF | 29,000 | 44,000 | 73,000 | 0 | $ | - |
| 4-018 | DAYTON, TOWN OF | 103,000 | 0 | 103,000 | 0 | $ | - |
| 6-010 | DAYTON, TOWN OF | 1,000 | 0 | 1,000 | 0 | $ | - |
| 8-003 | DAYTON, TOWN OF | 470,000 | 2,112,000 | 2,582,000 | 0 | $ | - |
| 8-003-001 | DAYTON, TOWN OF | 0 | 326,000 | 326,000 | 0 | $ | - |
| 8-013 | DEANGELIS, MARK T | 90,000 | 312,000 | 20,000 | 382,000 | $ | 5,179.92 |
| 5-016 | DEARBORN BROS LLC | 71,000 | 0 | 0 | 71,000 | $ | 962.76 |
| 5-018 | DEARBORN BROS LLC | 182,000 | 38,000 | 0 | 220,000 | $ | 2,983.20 |
| 8-004 | DEARBORN, PAMELA A | 88,000 | 68,000 | 20,000 | 136,000 | $ | 1,844.16 |
| 2-012D-003 | DEHETRE, PAUL M | 88,000 | 249,000 | 0 | 337,000 | $ | 4,569.72 |
| 2-013D-001 | DELAGE, JAMES & LINDA | 93,000 | 177,000 | 20,000 | 250,000 | $ | 3,390.00 |
| 2-073D | DELUCA, NATHAN P | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 4-016D-016 | DELUCA, ROCCO P JR & SANDRA L | 74,000 | 225,000 | 20,000 | 279,000 | $ | 3,783.24 |
| 2-075C | DEMERS, RAYNALD N & DONNA B | 91,000 | 186,000 | 20,000 | 257,000 | $ | 3,484.92 |
| 7-025 | DESCHAMBAULT, JUANITA & DICKSON, JOEL KERR | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 7-027 | DESHAIES, ROBERT L & ELAINE | 77,000 | 141,000 | 20,000 | 198,000 | $ | 2,684.88 |
| 2-014D-008 | DESJARDINS, ANTHONY & NICOLE | 89,000 | 144,000 | 20,000 | 213,000 | $ | 2,888.28 |
| 3-042-002 | DEXTER, CATHERINE L | 76,000 | 0 | 0 | 76,000 | $ | 1,030.56 |
| 7-024 | DICKSON, JOEL K | 89,000 | 109,000 | 20,000 | 178,000 | $ | 2,413.68 |
| 2-021D-021 | DINNAR, TRINA M & NOAH | 95,000 | 129,000 | 20,000 | 204,000 | $ | 2,766.24 |
| 1-005-002 | DISANTO, JESSICA & ANTHONY | 88,000 | 116,000 | 0 | 204,000 | $ | 2,766.24 |
| 1-015 | DODGE, BYRON & SANDRA | 86,000 | 120,000 | 20,000 | 186,000 | $ | 2,522.16 |
| 6-025 | DOE, STEPHEN & JANICE M | 181,000 | 127,000 | 26,000 | 282,000 | $ | 3,823.92 |
| 3-073D-002 | DOMBROWIK, STEVEN & PAULINE | 68,000 | 0 | 0 | 68,000 | $ | 922.08 |
| 2-012D-002 | DONILON, NICHOLAS F & TRACY L | 88,000 | 282,000 | 20,000 | 350,000 | $ | 4,746.00 |
| 2-021D-022 | DORAN, WILLIAM A & MARTIN, MELANIE D | 96,000 | 125,000 | 20,000 | 201,000 | $ | 2,725.56 |
| 8-008T-005 | DOUGHTY, NORMAN E | 0 | 45,000 | 0 | 45,000 | $ | 610.20 |
| 3-028-001 | DOW, WILLIAM D & LINDA | 86,000 | 150,000 | 20,000 | 216,000 | $ | 2,928.96 |
| 2-014B-001 | DRAKE, TYLER P & KAILEIGH A | 88,000 | 196,000 | 0 | 284,000 | $ | 3,851.04 |
| 5-028-002 | DRAPER, TONI M & MERYL B III | 92,000 | 263,000 | 0 | 355,000 | $ | 4,813.80 |
| 2-036-001 | DROWN, CHRISTOPHER J & JENNIFER | 91,000 | 192,000 | 20,000 | 263,000 | $ | 3,566.28 |
| 5-035A-005 | DUBE, RAYMOND & CLAUDETTE B | 73,000 | 345,000 | 20,000 | 398,000 | $ | 5,396.88 |
| 2-038-004 | DUBOIS, MAURICE & DUBOIS; AND BOUCHER, LUCILLE | 16,000 | 0 | 0 | 16,000 | $ | 216.96 |
| 1-012D-028 | DUBOIS, NORMAND M & JUDITH T | 98,000 | 158,000 | 20,000 | 236,000 | $ | 3,200.16 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 9-010 | DUCA, MARK G & DEBORAH J | 130,000 | 381,000 | 20,000 | 491,000 | $ | 6,657.96 |
| 5-035A-004 | DUGGAN, ELIZABETH & FEENEY, MICHAEL P | 70,000 | 297,000 | 20,000 | 347,000 | $ | 4,705.32 |
| 3-072 | DUMAIS, RICHARD & ANNETTE | 104,000 | 332,000 | 26,000 | 410,000 | $ | 5,559.60 |
| 4-016D-012 | DUMAS, SHAWN C & HEATHER J | 81,000 | 283,000 | 20,000 | 344,000 | $ | 4,664.64 |
| 4-016E | DUNCAN, ELIZABETH F | 70,000 | 178,000 | 0 | 248,000 | $ | 3,362.88 |
| 3-060 | DUNN, CAROL J | 95,000 | 244,000 | 20,000 | 319,000 | $ | 4,325.64 |
| 4-012-001 | DUNN, PETER F & DIANE J | 98,000 | 202,000 | 20,000 | 280,000 | $ | 3,796.80 |
| 2-068-002 | DURANCEAU, MARK & LEE | 88,000 | 124,000 | 0 | 212,000 | $ | 2,874.72 |
| 5-013-009 | DURKEE, DAVID M & SONNEBORN, LAUREN E | 91,000 | 213,000 | 20,000 | 284,000 | $ | 3,851.04 |
| 2-029 | DUROCHER, MARIA A | 90,000 | 184,000 | 20,000 | 254,000 | $ | 3,444.24 |
| 5-027 | EDELSON, LOIS M, TRUSTEE | 174,000 | 132,000 | 20,000 | 286,000 | $ | 3,878.16 |
| 5-028 | EDELSON, LOIS M, TRUSTEE | 152,000 | 0 | 0 | 152,000 | $ | 2,061.12 |
| 5-038 | EDGERLY, MARK | 87,000 | 87,000 | 0 | 174,000 | $ | 2,359.44 |
| 3-015D-005 | ELIE, DENIS J & AMY L | 91,000 | 352,000 | 20,000 | 423,000 | $ | 5,735.88 |
| 4-039-006 | ELLIOTT, DAMIAN R & LAVIGNE, LISA D | 99,000 | 291,000 | 20,000 | 370,000 | $ | 5,017.20 |
| 5-035A | ETB INC | 108,000 | 0 | 0 | 108,000 | $ | 1,464.48 |
| 1-012D-010 | ETHERIDGE, ARCHIE W & JANET L | 90,000 | 107,000 | 20,000 | 177,000 | $ | 2,400.12 |
| 6-029 | EUKITIS, FRANK J & JOAN L | 66,000 | 15,000 | 0 | 81,000 | $ | 1,098.36 |
| 6-030 | EUKITIS, FRANK J & JOAN L | 58,000 | 0 | 0 | 58,000 | $ | 786.48 |
| 6-027 | EUKITIS, FRANK J & JOAN L; AND EUKITIS, PETER A | 142,000 | 418,000 | 0 | 560,000 | $ | 7,593.60 |
| 6-027A | EUKITIS, PETER A & HEATHER W | 88,000 | 155,000 | 20,000 | 223,000 | $ | 3,023.88 |
| 4-009 | FARDA, JOSEPH F | 94,000 | 129,000 | 20,000 | 203,000 | $ | 2,752.68 |
| 2-021D-006 | FAULKNER, DEREK A & NICOLE | 91,000 | 143,000 | 0 | 234,000 | $ | 3,173.04 |
| 3-062 | FENDERSON, JOHN R JR & LINDA L | 266,000 | 150,000 | 20,000 | 396,000 | $ | 5,369.76 |
| 5-039-001 | FITZPATRICK, PAUL W JR & JACQUELYN M | 91,000 | 202,000 | 20,000 | 273,000 | $ | 3,701.88 |
| 9-004-001 | FLETCHER, JAY W & FLETCHER, CORY | 92,000 | 53,000 | 0 | 145,000 | $ | 1,966.20 |
| 4-016D-003 | FOLEY, BRENT & KAREN | 73,000 | 297,000 | 20,000 | 350,000 | $ | 4,746.00 |
| 2-014D-010 | FOLEY, KEVIN P & JANE M | 88,000 | 272,000 | 20,000 | 340,000 | $ | 4,610.40 |
| 3-055 | FORD, DEBRA M | 157,000 | 181,000 | 20,000 | 318,000 | $ | 4,312.08 |
| 2-022-001 | FORRESTER, MARJORIE & RANDOLPH S | 88,000 | 294,000 | 20,000 | 362,000 | $ | 4,908.72 |
| 3-012 | FORTIER, ANDREW L & JESSICA L | 85,000 | 133,000 | 0 | 218,000 | $ | 2,956.08 |
| 5-025-001 | FORTIER, DAWN & MARK | 102,000 | 256,000 | 20,000 | 338,000 | $ | 4,583.28 |
| 5-025-002 | FORTIER, DAWN & MARK | 83,000 | 0 | 0 | 83,000 | $ | 1,125.48 |
| 3-037-004 | FORTIER, JOEY J | 63,000 | 196,000 | 0 | 259,000 | $ | 3,512.04 |
| 6-010-001 | FORTIN, CHARLENE & RICHARD | 67,000 | 32,000 | 0 | 99,000 | $ | 1,342.44 |
| 3-055A | FORTIN, RICHARD & CHARLENE | 105,000 | 155,000 | 20,000 | 240,000 | $ | 3,254.40 |
| 5-002-001 | FRAPPIER, CRAIG A & BECKY L | 103,000 | 223,000 | 20,000 | 306,000 | $ | 4,149.36 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 4-039-002 | FRAPPIER, MICHAEL | 145,000 | 187,000 | 20,000 | 312,000 | $ | 4,230.72 |
| 3-036 | FREELAND, CHRIS M | 135,000 | 99,000 | 20,000 | 214,000 | $ | 2,901.84 |
| 4-005-001 | FREEMAN, MICHAEL R | 112,000 | 129,000 | 0 | 241,000 | $ | 3,267.96 |
| 9-007 | FRENETTE, PHILIP H & PRISCILLE M | 88,000 | 163,000 | 20,000 | 231,000 | $ | 3,132.36 |
| 6-038-002 | FURTADO, EDMUND A & SHERRY A | 91,000 | 266,000 | 20,000 | 337,000 | $ | 4,569.72 |
| 4-016B | GABOURY, SAMANTHA S & SHAWN M | 68,000 | 171,000 | 0 | 239,000 | $ | 3,240.84 |
| 9-009 | GAGNE, CAROLE A, ESTATE OF | 89,000 | 33,000 | 0 | 122,000 | $ | 1,654.32 |
| 4-016C | GAGNE, GILLES C | 84,000 | 76,000 | 26,000 | 134,000 | $ | 1,817.04 |
| 2-021D-002 | GAGNON, ALEXANDER D & MICHELLE L | 91,000 | 132,000 | 20,000 | 203,000 | $ | 2,752.68 |
| 2-021D-024 | GAGNON, GREGORY & KATHRYN | 99,000 | 238,000 | 20,000 | 317,000 | $ | 4,298.52 |
| 5-035-001 | GAGNON, ONEIL H JR, ESTATE OF | 94,000 | 31,000 | 20,000 | 105,000 | $ | 1,423.80 |
| 2-056D-003 | GALLAGHER, CHRISTOPHER S & RENEE E; AND BELANGER, LINDA A | 91,000 | 373,000 | 0 | 464,000 | $ | 6,291.84 |
| 3-068B | GAMASH, CHRISTOPHER J | 70,000 | 212,000 | 20,000 | 262,000 | $ | 3,552.72 |
| 3-068 | GAMASH, KEITH, TRUSTEE | 105,000 | 120,000 | 20,000 | 205,000 | $ | 2,779.80 |
| 2-014D-007 | GARLAND, DEBRA | 88,000 | 228,000 | 0 | 316,000 | $ | 4,284.96 |
| 2-032 | GARRIGAN, BARBARA J | 89,000 | 234,000 | 20,000 | 303,000 | $ | 4,108.68 |
| 2-060 | GAY, AMOS J & CYNTHIA | 8,000 | 0 | 0 | 8,000 | $ | 108.48 |
| 2-061 | GAY, AMOS J & CYNTHIA | 6,000 | 0 | 0 | 6,000 | $ | 81.36 |
| 3-033 | GAY, AMOS J & CYNTHIA | 194,000 | 247,000 | 20,000 | 421,000 | $ | 5,708.76 |
| 2-047-001 | GAY, DANIEL E & CARIE A | 136,000 | 214,000 | 20,000 | 330,000 | $ | 4,474.80 |
| 7-001 | GEAUMONT, JANICE | 87,000 | 138,000 | 0 | 225,000 | $ | 3,051.00 |
| 7-001-007 | GEAUMONT, KRISTINE L | 89,000 | 144,000 | 0 | 233,000 | $ | 3,159.48 |
| 2-021D-014 | GEISINGER, CHRISTOPHER JR | 95,000 | 210,000 | 20,000 | 285,000 | $ | 3,864.60 |
| 6-003-005 | GIACOMANTONIO, DEBORAH M | 67,000 | 0 | 0 | 67,000 | $ | 908.52 |
| 6-003-004 | GIACOMANTONIO, DEBORAH M & JOSEPH J | 68,000 | 0 | 0 | 68,000 | $ | 922.08 |
| 6-044D-004 | GIBBONS, ELAINE A | 116,000 | 0 | 0 | 116,000 | $ | 1,572.96 |
| 6-044D-006 | GIBBONS, ELAINE A | 136,000 | 0 | 0 | 136,000 | $ | 1,844.16 |
| 6-044D-007 | GIBBONS, ELAINE A | 168,000 | 573,000 | 20,000 | 721,000 | $ | 9,776.76 |
| 6-044D-008 | GIBBONS, ELAINE A | 64,000 | 0 | 0 | 64,000 | $ | 867.84 |
| 2-064-001 | GILBERT, DONNA L & CHARLES | 91,000 | 178,000 | 0 | 269,000 | $ | 3,647.64 |
| 2-020D-002 | GILLIS, DONALD K & LINDA A | 88,000 | 209,000 | 20,000 | 277,000 | $ | 3,756.12 |
| 4-036-004 | GILMORE, KENNETH R & ELAINE M | 74,000 | 200,000 | 0 | 274,000 | $ | 3,715.44 |
| 3-032 | GILMORE, TIMOTHY M & DE LOS SANTOS, DEBORA M | 98,000 | 196,000 | 0 | 294,000 | $ | 3,986.64 |
| 3-057 | GIRARD, RYAN R | 77,000 | 102,000 | 0 | 179,000 | $ | 2,427.24 |
| 2-008A-003 | GLOVER, LORNA J | 93,000 | 117,000 | 20,000 | 190,000 | $ | 2,576.40 |
| 1-013-001 | GODDARD, STANLEY B & WILLA F | 67,000 | 125,000 | 26,000 | 166,000 | $ | 2,250.96 |
| 6-041-001 | GONNEVILLE, REYNALD J, TRUSTEE | 156,000 | 0 | 0 | 156,000 | $ | 2,115.36 |
| 6-048A | GONNEVILLE, ROGER & DONNA | 1,000 | 0 | 1,000 | 0 | $ | - |
| 6-051 | GONNEVILLE, ROGER & DONNA | 49,000 | 0 | 0 | 49,000 | $ | 664.44 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 6-052 | GONNEVILLE, ROGER & DONNA | 133,000 | 189,000 | 20,000 | 302,000 | $ | 4,095.12 |
| 6-048B | GONNEVILLE, ROGER E & DONNA G | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 6-051-004 | GONNEVILLE, STEVEN E & MARIE A | 92,000 | 235,000 | 20,000 | 307,000 | $ | 4,162.92 |
| 6-052-001 | GONNEVILLE, THOMAS R | 136,000 | 418,000 | 0 | 554,000 | $ | 7,512.24 |
| 7-031 | GOODWINS MILLS ADVENT CHRISTIAN CHURCH | 55,000 | 132,000 | 20,000 | 167,000 | $ | 2,264.52 |
| 2-065-001 | GOODWINS MILLS UNITED METHODIST CHURCH | 91,000 | 171,000 | 20,000 | 242,000 | $ | 3,281.52 |
| 3-069 | GOOGINS, DANA G & BECKLER, KAREN R | 92,000 | 129,000 | 20,000 | 201,000 | $ | 2,725.56 |
| 8-010-001 | GORTON, TIMOTHY M | 86,000 | 112,000 | 0 | 198,000 | $ | 2,684.88 |
| 1-012D-011 | GOSSELIN, RICHARD D & TRISHA A | 90,000 | 117,000 | 20,000 | 187,000 | $ | 2,535.72 |
| 3-062-001 | GOVE, RICHARD E | 25,000 | 0 | 0 | 25,000 | $ | 339.00 |
| 7-032 | GOWEN, REBECCA E | 88,000 | 270,000 | 20,000 | 338,000 | $ | 4,583.28 |
| 5-009-007 | GRANT, JOSEPH L JR | 147,000 | 0 | 0 | 147,000 | $ | 1,993.32 |
| 3-048 | GRANT, NATHAN A JR & SHANNON A | 93,000 | 154,000 | 20,000 | 227,000 | $ | 3,078.12 |
| 5-020 | GRANTHAM, EDWARD B | 161,000 | 118,000 | 0 | 279,000 | $ | 3,783.24 |
| 5-021-001 | GRANTHAM, EDWARD B & PEARL C | 102,000 | 144,000 | 20,000 | 226,000 | $ | 3,064.56 |
| 5-021 | GRANTHAM, EDWARD B, PER REP | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 5-021-004 | GRANTHAM, GINGER DAWN & DIXON, JOHN DAVID | 72,000 | 175,000 | 0 | 247,000 | $ | 3,349.32 |
| 5-029-001 | GRANTHAM, MARK | 108,000 | 98,000 | 0 | 206,000 | $ | 2,793.36 |
| 1-012D-015 | GRANTZ, PAUL N & CLAUDINE M | 100,000 | 127,000 | 0 | 227,000 | $ | 3,078.12 |
| 3-069-002 | GRASS, CRAIG B | 105,000 | 149,000 | 20,000 | 234,000 | $ | 3,173.04 |
| 2-071D | GRAY, SHERMAN | 100,000 | 132,000 | 20,000 | 212,000 | $ | 2,874.72 |
| 2-015D-002 | GREEN, ROBERT E & KARLA L | 88,000 | 134,000 | 20,000 | 202,000 | $ | 2,739.12 |
| 4-015-003 | GREENE, DONALD EMERY JR & CARRIE ALICIA | 70,000 | 184,000 | 0 | 254,000 | $ | 3,444.24 |
| 3-034 | GREGOIRE, GLORIA J | 91,000 | 0 | 0 | 91,000 | $ | 1,233.96 |
| 3-035 | GREGOIRE, GLORIA J | 98,000 | 73,000 | 20,000 | 151,000 | $ | 2,047.56 |
| 2-056D-004 | GRENIER, KIM M | 91,000 | 227,000 | 20,000 | 298,000 | $ | 4,040.88 |
| 9-001 | GRONDIN, JOEL M & DARCY E | 130,000 | 212,000 | 20,000 | 322,000 | $ | 4,366.32 |
| 9-005 | GROVER, ALBERT S & LINDA E | 88,000 | 222,000 | 20,000 | 290,000 | $ | 3,932.40 |
| 2-033-003 | GUAY, CARL R | 109,000 | 202,000 | 20,000 | 291,000 | $ | 3,945.96 |
| 3-069-001 | GUAY, GERALD P, TRUSTEE | 135,000 | 292,000 | 20,000 | 407,000 | $ | 5,518.92 |
| 1-006-001 | GUAY, KENNETH J | 91,000 | 196,000 | 0 | 287,000 | $ | 3,891.72 |
| 2-033 | GUAY, RICKY R & LEILANI D | 104,000 | 187,000 | 0 | 291,000 | $ | 3,945.96 |
| 2-033-004 | GUAY, RICKY R & LEILANI D | 102,000 | 182,000 | 20,000 | 264,000 | $ | 3,579.84 |
| 3-057D | GUILLETTE, ROBERT C | 100,000 | 199,000 | 20,000 | 279,000 | $ | 3,783.24 |
| 7-011 | GUINEY, SHEILA | 93,000 | 128,000 | 20,000 | 201,000 | $ | 2,725.56 |
| 8-008T-012 | GUNTHER, LORI | 0 | 16,000 | 0 | 16,000 | $ | 216.96 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-036-001 | H F PROPERTIES INC | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 3-038 | H F PROPERTIES INC | 46,000 | 0 | 0 | 46,000 | $ | 623.76 |
| 3-040 | H F PROPERTIES INC | 167,000 | 430,000 | 0 | 597,000 | $ | 8,095.32 |
| 2-051-001 | HAFNER, JASON T & ANNA M | 88,000 | 134,000 | 0 | 222,000 | $ | 3,010.32 |
| 4-021-002 | HALL, BRETT A | 96,000 | 100,000 | 20,000 | 176,000 | $ | 2,386.56 |
| 9-004 | HALL, DUDLEY W & BRUCE W, TRUSTEES | 100,000 | 264,000 | 0 | 364,000 | $ | 4,935.84 |
| 4-006 | HALL, ELIZABETH A | 98,000 | 110,000 | 20,000 | 188,000 | $ | 2,549.28 |
| 2-015 | HALL, GALEN D & LISA A | 88,000 | 195,000 | 20,000 | 263,000 | $ | 3,566.28 |
| 3-064D-003 | HALLER, TIFFANY S | 86,000 | 232,000 | 20,000 | 298,000 | $ | 4,040.88 |
| 8-002-001 | HANUSEK, JOHN & LINDA M | 88,000 | 195,000 | 20,000 | 263,000 | $ | 3,566.28 |
| 5-013-007 | HARMON, ZEKE | 88,000 | 136,000 | 0 | 224,000 | $ | 3,037.44 |
| 1-013-002 | HARPER, LORIN G | 67,000 | 108,000 | 20,000 | 155,000 | $ | 2,101.80 |
| 8-020T-005 | HARRIMAN, ALICE R & HILTON, VANESSA MAY | 0 | 18,000 | 0 | 18,000 | $ | 244.08 |
| 5-013 | HARRIMAN, JAROD M & JENNIFER L | 144,000 | 405,000 | 20,000 | 529,000 | $ | 7,173.24 |
| 5-013-001 | HARRIMAN, NANCY M | 88,000 | 250,000 | 20,000 | 318,000 | $ | 4,312.08 |
| 4-025-002 | HARRIS, BENJAMIN J | 191,000 | 0 | 0 | 191,000 | $ | 2,589.96 |
| 3-039 | HARRIS, BENJAMIN J & ARELLE L | 90,000 | 201,000 | 20,000 | 271,000 | $ | 3,674.76 |
| 3-043C | HARRIS, CARL W SR & WILMA L | 93,000 | 134,000 | 20,000 | 207,000 | $ | 2,806.92 |
| 3-039-002 | HARRIS, CLINTON A & RACHEL A | 11,000 | 0 | 0 | 11,000 | $ | 149.16 |
| 3-040-003 | HARRIS, CLINTON A & RACHEL A | 107,000 | 327,000 | 20,000 | 414,000 | $ | 5,613.84 |
| 4-025-001 | HARRIS, CODY | 137,000 | 198,000 | 0 | 335,000 | $ | 4,542.60 |
| 3-043-003 | HARRIS, DAVID B & ROBINSON, ANGELA M | 73,000 | 230,000 | 0 | 303,000 | $ | 4,108.68 |
| 3-021 | HARRIS, DIXIE A | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 4-024 | HARRIS, KEITH S | 6,000 | 0 | 0 | 6,000 | $ | 81.36 |
| 4-025 | HARRIS, KEITH S | 150,000 | 85,000 | 0 | 235,000 | $ | 3,186.60 |
| 4-030C | HARRIS, KEITH S | 133,000 | 199,000 | 20,000 | 312,000 | $ | 4,230.72 |
| 4-031 | HARRIS, KEITH S | 3,000 | 0 | 0 | 3,000 | $ | 40.68 |
| 5-005-002 | HARRIS, KEITH S | 10,000 | 0 | 0 | 10,000 | $ | 135.60 |
| 5-006 | HARRIS, KEITH S | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 4-030E | HARRIS, KEITH S & ANGELA B | 84,000 | 43,000 | 0 | 127,000 | $ | 1,722.12 |
| 5-039-006 | HARRIS, KRISTIN L & CHRISTOPHER J | 92,000 | 163,000 | 20,000 | 235,000 | $ | 3,186.60 |
| 3-043 | HARRIS, PAUL W, PER REP | 142,000 | 76,000 | 0 | 218,000 | $ | 2,956.08 |
| 3-043H | HARRIS, PAUL WESTON | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 3-043I | HARRIS, PHILIP B & COLLEEN E | 91,000 | 44,000 | 0 | 135,000 | $ | 1,830.60 |
| 3-043F | HARRIS, PHILIP B SR & COLLEEN E | 105,000 | 123,000 | 20,000 | 208,000 | $ | 2,820.48 |
| 2-046 | HARRIS, WILLIAM | 50,000 | 0 | 0 | 50,000 | $ | 678.00 |
| 5-039-004 | HARRIS, WILLIAM H | 91,000 | 209,000 | 0 | 300,000 | $ | 4,068.00 |
| 3-039-001 | HARRIS, WILLIAM W | 61,000 | 0 | 0 | 61,000 | $ | 827.16 |
| 3-043-001 | HARRIS, WILLIAM W & DIXIE A | 17,000 | 0 | 0 | 17,000 | $ | 230.52 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-005 | HARRIS, WILLIAM W & DIXIE A -TIC | 41,000 | 0 | 0 | 41,000 | $ | 555.96 |
| 8-011 | HASKELL, JESSICA L | 88,000 | 95,000 | 0 | 183,000 | $ | 2,481.48 |
| 5-029-006 | HASLAM, KYLE R | 95,000 | 219,000 | 0 | 314,000 | $ | 4,257.84 |
| 4-015-002 | HAVU, ALFRED O JR & HAZEL JANE | 70,000 | 15,000 | 20,000 | 65,000 | $ | 881.40 |
| 4-015 | HAVU, ALFRED O JR (1/2 INT TIC) & HAVU, DAVID & JOAN, TRUSTEES (1/2 INT TIC) | 301,000 | 215,000 | 20,000 | 496,000 | $ | 6,725.76 |
| 4-022 | HAVU, ELLEN MELINDA | 64,000 | 208,000 | 20,000 | 252,000 | $ | 3,417.12 |
| 2-010 | HAYWARD, CHARLES W JR & JUDITH | 97,000 | 147,000 | 20,000 | 224,000 | $ | 3,037.44 |
| 3-064-010 | HEBERT, MATTHEW M & JANELLE A | 85,000 | 180,000 | 0 | 265,000 | $ | 3,593.40 |
| 6-004-003 | HEBERT, NICHOLAS | 92,000 | 163,000 | 0 | 255,000 | $ | 3,457.80 |
| 2-056D-005 | HEBERT, SCOTT P & LORIE M, TRUSTEES | 91,000 | 250,000 | 20,000 | 321,000 | $ | 4,352.76 |
| 7-002 | HENNESSEY, CYNTHIA G | 91,000 | 288,000 | 20,000 | 359,000 | $ | 4,868.04 |
| 2-073C | HERRICK, JOSHUA C & JILL M | 93,000 | 313,000 | 0 | 406,000 | $ | 5,505.36 |
| 1-016 | HILL, C DAVID & ROSE MARIE | 199,000 | 148,000 | 20,000 | 327,000 | $ | 4,434.12 |
| 2-079 | HILL, C DAVID & ROSE MARIE | 47,000 | 0 | 0 | 47,000 | $ | 637.32 |
| 6-032 | HILL, C DAVID & ROSE MARIE, TRUSTEES | 8,000 | 1,000 | 0 | 9,000 | $ | 122.04 |
| 6-040 | HILL, C DAVID & ROSE MARIE, TRUSTEES | 112,000 | 54,000 | 0 | 166,000 | $ | 2,250.96 |
| 6-041 | HILL, C DAVID & ROSE MARIE, TRUSTEES | 22,000 | 0 | 0 | 22,000 | $ | 298.32 |
| 8-001 | HILL, C DAVID & ROSE MARIE, TRUSTEES | 173,000 | 145,000 | 0 | 318,000 | $ | 4,312.08 |
| 8-008 | HILL, C DAVID & ROSE MARIE, TRUSTEES | 192,000 | 101,000 | 0 | 293,000 | $ | 3,973.08 |
| 8-001-001 | HILL, CONNIE D | 64,000 | 213,000 | 20,000 | 257,000 | $ | 3,484.92 |
| 8-001-002T | HILL, DOUGLAS | 0 | 29,000 | 0 | 29,000 | $ | 393.24 |
| 6-040-001 | HILL, DOUGLAS DAVID & CONNIE DAVELYN | 28,000 | 0 | 0 | 28,000 | $ | 379.68 |
| 2-078 | HILL, GEORGE W & SARALEIGH Y | 175,000 | 215,000 | 20,000 | 370,000 | $ | 5,017.20 |
| 3-064D-005 | HILTON, SCOTT C & CINDY A | 86,000 | 236,000 | 20,000 | 302,000 | $ | 4,095.12 |
| 6-041-006 | HIRST, MICHAEL N | 98,000 | 137,000 | 0 | 235,000 | $ | 3,186.60 |
| 4-013 | HIRST, WILLIAM N & SUYAPA I | 116,000 | 111,000 | 20,000 | 207,000 | $ | 2,806.92 |
| 2-015D-003 | HOLLEY, GREGORY M & MELISSA B | 88,000 | 177,000 | 20,000 | 245,000 | $ | 3,322.20 |
| 2-032-002 | HOOD, BETTY LYNN | 88,000 | 222,000 | 20,000 | 290,000 | $ | 3,932.40 |
| 6-019 | HOOD, JOHN N | 15,000 | 104,000 | 0 | 119,000 | $ | 1,613.64 |
| 6-021 | HOOD, JOHN N | 100,000 | 211,000 | 0 | 311,000 | $ | 4,217.16 |
| 6-019A | HOOD, LESLIE | 90,000 | 102,000 | 20,000 | 172,000 | $ | 2,332.32 |
| 6-005-004 | HOOPER, LINDA | 92,000 | 190,000 | 20,000 | 262,000 | $ | 3,552.72 |
| 5-035-007 | HOOPER, THOMAS | 74,000 | 235,000 | 20,000 | 289,000 | $ | 3,918.84 |
| 2-021D-016 | HOUDE, MEGHAN & KEVIN | 97,000 | 256,000 | 20,000 | 333,000 | $ | 4,515.48 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-064-001 | HOULE, MARC V & MARY J | 88,000 | 185,000 | 20,000 | 253,000 | $ | 3,430.68 |
| 5-010 | HOWARD, ROBIN & JAMES | 1,000 | 30,000 | 0 | 31,000 | $ | 420.36 |
| 5-011-001 | HOWARD, ROBIN & JAMES | 98,000 | 188,000 | 0 | 286,000 | $ | 3,878.16 |
| 5-047 | HOYT, GARY G | 9,000 | 0 | 0 | 9,000 | $ | 122.04 |
| 8-020T-004 | HUBBARD, PATRICIA & TRACY, DONNA | 0 | 29,000 | 20,000 | 9,000 | $ | 122.04 |
| 5-041D-001 | HUDDLESTON, DEBI J | 91,000 | 221,000 | 20,000 | 292,000 | $ | 3,959.52 |
| 5-002A | HUGUENIN, ALAN R & ROBIN L A | 88,000 | 103,000 | 20,000 | 171,000 | $ | 2,318.76 |
| 6-003-003 | HUNT, DIANE C | 71,000 | 0 | 0 | 71,000 | $ | 962.76 |
| 6-003 | HUNT, DIANE C & MATTHEW E | 93,000 | 275,000 | 20,000 | 348,000 | $ | 4,718.88 |
| 7-001-003 | HUNT, GEORGE F & HUNT, COLIN G | 89,000 | 134,000 | 0 | 223,000 | $ | 3,023.88 |
| 2-012D-004 | HUOT, ROGER J & DONNA L | 88,000 | 96,000 | 20,000 | 164,000 | $ | 2,223.84 |
| 5-002A-001 | HURLEY, LYNN | 91,000 | 154,000 | 20,000 | 225,000 | $ | 3,051.00 |
| 7-013 | INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON | 4,000 | 0 | 4,000 | 0 | $ | - |
| 5-035-006 | INNESS, EDWARD | 70,000 | 207,000 | 0 | 277,000 | $ | 3,756.12 |
| 5-029-004 | JACEK, ANDREW J & AUTUMN R | 76,000 | 207,000 | 20,000 | 263,000 | $ | 3,566.28 |
| 2-065-002 | JACKSON, LEON & TINA | 91,000 | 388,000 | 20,000 | 459,000 | $ | 6,224.04 |
| 2-008B-001 | JACOBS, RICHARD | 88,000 | 91,000 | 0 | 179,000 | $ | 2,427.24 |
| 4-003 | JENSEN, LARRY R | 153,000 | 90,000 | 20,000 | 223,000 | $ | 3,023.88 |
| 2-038-002 | JOHNSON, DANIEL C & MELISSA RAE | 97,000 | 177,000 | 0 | 274,000 | $ | 3,715.44 |
| 5-013-012 | JOHNSON, KATHERINE HARRIMAN & HARRIMAN, JAROD MICHAEL | 93,000 | 0 | 0 | 93,000 | $ | 1,261.08 |
| 3-066-001 | JOHNSON, PATRICIA & CONWAY, HEATH | 91,000 | 202,000 | 0 | 293,000 | $ | 3,973.08 |
| 4-021-001 | JOHNSON, SCOTT S & JENNIFER A | 93,000 | 69,000 | 0 | 162,000 | $ | 2,196.72 |
| 4-001-001 | JOHNSON, STUART L & DEBORAH L | 70,000 | 261,000 | 20,000 | 311,000 | $ | 4,217.16 |
| 8-013D-005 | JOYCE, RALPH & BRENDA S | 96,000 | 161,000 | 20,000 | 237,000 | $ | 3,213.72 |
| 7-018 | JUDICE, STEPHEN | 85,000 | 106,000 | 0 | 191,000 | $ | 2,589.96 |
| 8-020T-002 | JURGEN, AGNES | 0 | 21,000 | 21,000 | 0 | $ | - |
| 3-023 | JW GROUP LLC | 139,000 | 0 | 0 | 139,000 | $ | 1,884.84 |
| 3-025 | JW GROUP LLC | 95,000 | 0 | 0 | 95,000 | $ | 1,288.20 |
| 2-021D-001 | KALOYARES, CONSTANTINOS & ALICE | 91,000 | 128,000 | 20,000 | 199,000 | $ | 2,698.44 |
| 2-034 | KEENE, HAROLD & LINDA | 82,000 | 111,000 | 20,000 | 173,000 | $ | 2,345.88 |
| 8-014 | KENNIE, THEODORE & LISA J | 80,000 | 152,000 | 20,000 | 212,000 | $ | 2,874.72 |
| 4-034 | KENNIE, TIMOTHY & PRISCILLA | 91,000 | 293,000 | 20,000 | 364,000 | $ | 4,935.84 |
| 9-001-002 | KIMBALL, LAWRENCE R & MARSHA A G, TRUSTEES | 89,000 | 301,000 | 0 | 390,000 | $ | 5,288.40 |
| 2-021D-007 | KIMBALL, DENNIS & DEBRA | 95,000 | 129,000 | 20,000 | 204,000 | $ | 2,766.24 |
| 4-004 | KING, CHARLES W & SANDRA L | 91,000 | 128,000 | 0 | 219,000 | $ | 2,969.64 |
| 5-015-001 | KING, LISA & TIMOTHY | 91,000 | 197,000 | 20,000 | 268,000 | $ | 3,634.08 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 5-039-005 | KNOWLTON, SAMUEL S | 100,000 | 137,000 | 0 | 237,000 | $ | 3,213.72 |
| 3-064-012 | KOTCH, AUSTIN J & NATSUMI | 85,000 | 155,000 | 0 | 240,000 | $ | 3,254.40 |
| 2-021C | KURKUL, JEFFREY & JENNIFER | 84,000 | 215,000 | 20,000 | 279,000 | $ | 3,783.24 |
| 3-066 | LABBE, DENIS & LINDA | 87,000 | 200,000 | 20,000 | 267,000 | $ | 3,620.52 |
| 8-008-002 | LABBE, JASON P & KAREN L | 88,000 | 159,000 | 0 | 247,000 | $ | 3,349.32 |
| 8-013D-006 | LABONTE, CHARLES M & PEGGY P | 92,000 | 237,000 | 20,000 | 309,000 | $ | 4,190.04 |
| 2-068-001 | LABRECQUE, SHANNON L | 99,000 | 203,000 | 20,000 | 282,000 | $ | 3,823.92 |
| 3-025-003 | LACHANCE, JUSTIN H & DANIELLE B | 66,000 | 210,000 | 26,000 | 250,000 | $ | 3,390.00 |
| 3-025-001 | LACHANCE, LAWRENCE E & BONITA | 93,000 | 249,000 | 20,000 | 322,000 | $ | 4,366.32 |
| 2-056D-006 | LACHANCE, PAUL & LINDA | 91,000 | 245,000 | 20,000 | 316,000 | $ | 4,284.96 |
| 3-061 | LAFLAMME, DANIEL M & KAREN A | 98,000 | 265,000 | 20,000 | 343,000 | $ | 4,651.08 |
| 2-014D-002 | LAFLAMME, RICHARD & TAMMY | 88,000 | 127,000 | 0 | 215,000 | $ | 2,915.40 |
| 2-014D-004 | LAFLAMME, RICHARD R & TAMMY L | 88,000 | 200,000 | 20,000 | 268,000 | $ | 3,634.08 |
| 2-028 | LAGARDE, TAMARA | 70,000 | 106,000 | 20,000 | 156,000 | $ | 2,115.36 |
| 4-016D-008 | LAGASSE, GARY & MONICA | 74,000 | 260,000 | 20,000 | 314,000 | $ | 4,257.84 |
| 1-012D-038 | LAGERSTROM, ERIC B | 93,000 | 280,000 | 0 | 373,000 | $ | 5,057.88 |
| 4-041 | LAGUEUX, DAVID L & NADINE | 53,000 | 135,000 | 20,000 | 168,000 | $ | 2,278.08 |
| 2-014D-013 | LAJOIE, CHRISTY L & JAMES A | 88,000 | 236,000 | 20,000 | 304,000 | $ | 4,122.24 |
| 5-028-003 | LAMBERT, JENNIE L | 93,000 | 275,000 | 20,000 | 348,000 | $ | 4,718.88 |
| 6-038-001 | LAMBERT, MARK R & DAWN M | 91,000 | 222,000 | 20,000 | 293,000 | $ | 3,973.08 |
| 5-039-007 | LAMON, JOEL M, TRUSTEE | 70,000 | 190,000 | 0 | 260,000 | $ | 3,525.60 |
| 2-021D-013 | LAMONT, CARRIE | 97,000 | 166,000 | 20,000 | 243,000 | $ | 3,295.08 |
| 2-071-003 | LAMONTAGNE, MICHAEL J | 186,000 | 308,000 | 0 | 494,000 | $ | 6,698.64 |
| 2-071B | LAMONTAGNE, MICHAEL J & LAURIE A | 103,000 | 258,000 | 20,000 | 341,000 | $ | 4,623.96 |
| 2-047 | LANDRY, GREGORY, TRUSTEE | 70,000 | 0 | 0 | 70,000 | $ | 949.20 |
| 3-043B | LANDRY, GREGORY, TRUSTEE | 3,000 | 0 | 0 | 3,000 | $ | 40.68 |
| 3-051 | LANDRY, GREGORY, TRUSTEE | 85,000 | 0 | 0 | 85,000 | $ | 1,152.60 |
| 3-052 | LANDRY, GREGORY, TRUSTEE | 101,000 | 162,000 | 0 | 263,000 | $ | 3,566.28 |
| 6-005-005 | LANDRY, ROGER | 84,000 | 204,000 | 20,000 | 268,000 | $ | 3,634.08 |
| 5-021-003 | LAPIERRE, JEFFREY A & KACIE D | 72,000 | 182,000 | 20,000 | 234,000 | $ | 3,173.04 |
| 2-021B | LAPLANT, CRAIG & HILARY J | 77,000 | 168,000 | 20,000 | 225,000 | $ | 3,051.00 |
| 1-012D-001 | LAPOINTE, BRIAN L | 92,000 | 243,000 | 20,000 | 315,000 | $ | 4,271.40 |
| 2-040-001 | LARIVIERE, CRYSTAL ANNE | 73,000 | 0 | 0 | 73,000 | $ | 989.88 |
| 2-040 | LARIVIERE, DONALD & ELAINE | 15,000 | 49,000 | 0 | 64,000 | $ | 867.84 |
| 2-040A | LARIVIERE, DONALD & ELAINE | 84,000 | 118,000 | 20,000 | 182,000 | $ | 2,467.92 |
| 2-068 | LARIVIERE, DONALD & ELAINE | 12,000 | 0 | 0 | 12,000 | $ | 162.72 |
| 8-020 | LARIVIERE, DONALD & ELAINE | 228,000 | 435,000 | 0 | 663,000 | $ | 8,990.28 |
| 8-020T-001 | LAROCHELLE, CARL & MARLENE | 0 | 21,000 | 20,000 | 1,000 | $ | 13.56 |
| 3-003 | LAVOIE, GAIL G | 70,000 | 126,000 | 20,000 | 176,000 | $ | 2,386.56 |
| 5-029-003 | LAVOIE, LANCE J & HEATHER D | 91,000 | 165,000 | 20,000 | 236,000 | $ | 3,200.16 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-066-002 | LEACH, MICHAEL E & SHERRY L | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 5-005-001 | LEBLANC, EDWARD III & SARAH A | 76,000 | 162,000 | 20,000 | 218,000 | $ | 2,956.08 |
| 5-008 | LEBLANC, EDWARD III & SARAH A | 55,000 | 74,000 | 0 | 129,000 | $ | 1,749.24 |
| 5-004 | LEBLANC, EDWARD J III & SARAH A | 72,000 | 0 | 0 | 72,000 | $ | 976.32 |
| 5-005 | LEBLANC, EDWARD J III & SARAH A | 42,000 | 0 | 0 | 42,000 | $ | 569.52 |
| 5-019-002 | LEBLANC, MATTHEW | 91,000 | 226,000 | 0 | 317,000 | $ | 4,298.52 |
| 4-029 | LEBLANC, MATTHEW P | 158,000 | 205,000 | 0 | 363,000 | $ | 4,922.28 |
| 5-007 | LEBLANC, SARAH A & EDWARD J III | 52,000 | 0 | 0 | 52,000 | $ | 705.12 |
| 4-030B | LEBLANC, SHARON | 130,000 | 244,000 | 20,000 | 354,000 | $ | 4,800.24 |
| 4-030F-002 | LEBLANC-SYDNOR, SUSAN | 137,000 | 258,000 | 0 | 395,000 | $ | 5,356.20 |
| 6-051-001 | LECLAIR, RICHARD C JR & CAROLYN P | 91,000 | 200,000 | 20,000 | 271,000 | $ | 3,674.76 |
| 6-039 | LECLAIR, RICHARD CHARLES JR AND LECLAIR, CAROLYN P & RICHARD CHARLES III | 130,000 | 0 | 0 | 130,000 | $ | 1,762.80 |
| 6-042 | LECLERC, NORMAND R & HANDLEN-LECLERC, PAMELA J | 84,000 | 93,000 | 20,000 | 157,000 | $ | 2,128.92 |
| 5-026-002 | LEDOUX, MELISSA A & DENIS K | 98,000 | 193,000 | 0 | 291,000 | $ | 3,945.96 |
| 3-063 | LEDOUX, ROGER & LAURETTE | 88,000 | 196,000 | 20,000 | 264,000 | $ | 3,579.84 |
| 2-038-003 | LEHOUX, JASON | 93,000 | 158,000 | 0 | 251,000 | $ | 3,403.56 |
| 5-041D-002 | LEMIEUX, RONNIE F & JOANNE B | 73,000 | 246,000 | 20,000 | 299,000 | $ | 4,054.44 |
| 2-021D-005 | LEPAULOUE, DAVID K & RACHEL A | 91,000 | 132,000 | 20,000 | 203,000 | $ | 2,752.68 |
| 2-071 | LETENDRE, DONALD P & DONNA A | 199,000 | 389,000 | 26,000 | 562,000 | $ | 7,620.72 |
| 2-014D-003 | LETOURNEAU, PATRICIA | 88,000 | 173,000 | 20,000 | 241,000 | $ | 3,267.96 |
| 2-062 | LEVESQUE, BILLIE JO | 59,000 | 25,000 | 20,000 | 64,000 | $ | 867.84 |
| 4-039-001 | LEVESQUE, CLAUDETTE | 86,000 | 0 | 0 | 86,000 | $ | 1,166.16 |
| 2-072A | LEVESQUE, RACHEL | 88,000 | 101,000 | 20,000 | 169,000 | $ | 2,291.64 |
| 4-034-002 | LHEUREUX, CHERYLEE & CHRISTOPHER E | 119,000 | 210,000 | 20,000 | 309,000 | $ | 4,190.04 |
| 1-005-001 | LHEUREUX, CHRISTOPHER & CHERYLEE | 116,000 | 143,000 | 0 | 259,000 | $ | 3,512.04 |
| 3-071 | LIBBY, RICHARD S II | 145,000 | 263,000 | 20,000 | 388,000 | $ | 5,261.28 |
| 7-001-010 | LINWOOD ACRES HOMEOWNERS ASSN | 35,000 | 0 | 35,000 | 0 | $ | - |
| 5-032-014 | LITTLEFIELD, EDWARD K | 70,000 | 289,000 | 20,000 | 339,000 | $ | 4,596.84 |
| 2-030 | LITTLEFIELD, JANE | 69,000 | 131,000 | 0 | 200,000 | $ | 2,712.00 |
| 2-030-001 | LITTLEFIELD, JANE, PER REP | 67,000 | 142,000 | 0 | 209,000 | $ | 2,834.04 |
| 4-036-005 | LITTLEFIELD, JOHN R | 85,000 | 325,000 | 0 | 410,000 | $ | 5,559.60 |
| 5-032-013 | LITTLEFIELD, SCOTT & MICHELLE | 73,000 | 149,000 | 20,000 | 202,000 | $ | 2,739.12 |
| 8-020T-006 | LITTLEFIELD, STANLEY E & CAROL J | 0 | 26,000 | 20,000 | 6,000 | $ | 81.36 |
| 3-058-003 | LOIGNON, KEITH G & MAUREEN A | 88,000 | 58,000 | 20,000 | 126,000 | $ | 1,708.56 |
| 8-008T-006 | LOIGNON, NINA | 0 | 26,000 | 20,000 | 6,000 | $ | 81.36 |
| 3-042-001 | LOIGNON, WESTLEY D | 99,000 | 259,000 | 20,000 | 338,000 | $ | 4,583.28 |
| 2-021D-009 | LORD, JUSTIN J & INEZ | 100,000 | 180,000 | 20,000 | 260,000 | $ | 3,525.60 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 5-050 | LORD, MARJORIE A & DONALD F | 11,000 | 0 | 0 | 11,000 | $ | 149.16 |
| 6-039-003 | LORD, STEVEN M & KELLY-LORD, ANGEL R | 70,000 | 205,000 | 20,000 | 255,000 | $ | 3,457.80 |
| 4-039 | LOSHAW, ALYCIA & RYAN | 95,000 | 432,000 | 20,000 | 507,000 | $ | 6,874.92 |
| 3-064-013 | LOWELL, CHRISTOPHER M & MORA, SHAKIRA | 85,000 | 201,000 | 0 | 286,000 | $ | 3,878.16 |
| 5-029-005 | LOWELL, KENNETH D SR & BONNIE DEE | 121,000 | 277,000 | 0 | 398,000 | $ | 5,396.88 |
| 6-041D-001 | LUCY, TIMOTHY & KAREN | 83,000 | 250,000 | 20,000 | 313,000 | $ | 4,244.28 |
| 1-012D-006 | LYDON, JOCELYN | 95,000 | 199,000 | 20,000 | 274,000 | $ | 3,715.44 |
| 1-005-003 | LYDON, RICHARD W & DIANE N | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 2-056D-001 | MACDOUGALL, DONALD A & KYLA L | 91,000 | 203,000 | 20,000 | 274,000 | $ | 3,715.44 |
| 8-008T-007 | MACHADO, MARK | 0 | 18,000 | 18,000 | 0 | $ | - |
| 3-067-003 | MADDEN, PATRICK A & CHRISTINE | 91,000 | 146,000 | 0 | 237,000 | $ | 3,213.72 |
| 8-022 | MAINE D.O.T. | 62,000 | 0 | 62,000 | 0 | $ | - |
| 6-050Z | MAINE RSA #1 INC | 68,000 | 161,000 | 0 | 229,000 | $ | 3,105.24 |
| 1-012D-016 | MAJOR, BROCK D II & MEAGAN L | 101,000 | 93,000 | 0 | 194,000 | $ | 2,630.64 |
| 6-048 | MALM, MARK & DIANE M | 91,000 | 180,000 | 20,000 | 251,000 | $ | 3,403.56 |
| 8-008T-003 | MALONEY, SAM | 0 | 20,000 | 20,000 | 0 | $ | - |
| 3-064-007 | MARCHAND, JOSHUA J AND MARCHAND, DONALD J & YVONNE J | 89,000 | 174,000 | 20,000 | 243,000 | $ | 3,295.08 |
| 2-071A | MARINE, GEORGE E JR | 88,000 | 124,000 | 20,000 | 192,000 | $ | 2,603.52 |
| 8-007-001 | MARSHALL, JAMES R | 91,000 | 153,000 | 0 | 244,000 | $ | 3,308.64 |
| 4-028 | MARTIN, JUDITH | 136,000 | 113,000 | 0 | 249,000 | $ | 3,376.44 |
| 4-030F-001 | MARTIN, KRISTIN R | 138,000 | 181,000 | 20,000 | 299,000 | $ | 4,054.44 |
| 4-019 | MARTIN, MARJORIE, ESTATE OF | 83,000 | 0 | 0 | 83,000 | $ | 1,125.48 |
| 3-067-001 | MARTIN, SHAWN E & VISETHEA C | 106,000 | 289,000 | 20,000 | 375,000 | $ | 5,085.00 |
| 2-014D-015 | MASTELLER, SCOTT G & HARMON, DARLENE M | 94,000 | 180,000 | 20,000 | 254,000 | $ | 3,444.24 |
| 3-064-006 | MATWYKO, LISA | 86,000 | 147,000 | 20,000 | 213,000 | $ | 2,888.28 |
| 3-027 | MAURICE, JASON & TODD -TIC | 84,000 | 141,000 | 26,000 | 199,000 | $ | 2,698.44 |
| 1-012D-008 | MAURICE, TAMMY M | 90,000 | 145,000 | 20,000 | 215,000 | $ | 2,915.40 |
| 8-008T-001 | MAZZILLO, PATRICK | 0 | 21,000 | 0 | 21,000 | $ | 284.76 |
| 2-012A | MCCARDELL, W MICHAEL & MELINDA H | 89,000 | 158,000 | 20,000 | 227,000 | $ | 3,078.12 |
| 5-035A-006 | MCCONNELL, IAN A & CELIA B | 91,000 | 206,000 | 20,000 | 277,000 | $ | 3,756.12 |
| 7-020 | MCCURDY, LEE F & CRYSTAL A | 75,000 | 126,000 | 20,000 | 181,000 | $ | 2,454.36 |
| 4-020 | MCDONOUGH, STEVEN M | 76,000 | 16,000 | 0 | 92,000 | $ | 1,247.52 |
| 5-042 | MCINTYRE, DANIEL P | 114,000 | 0 | 0 | 114,000 | $ | 1,545.84 |
| 5-012 | MCKENNEY, THOMAS F | 137,000 | 385,000 | 26,000 | 496,000 | $ | 6,725.76 |
| 8-016 | MCKNIGHT, DAVID & LAURA | 87,000 | 59,000 | 20,000 | 126,000 | $ | 1,708.56 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-031 | MCLAUGHLIN, GLORIA, LIFE ESTATE | 86,000 | 94,000 | 20,000 | 160,000 | $ | 2,169.60 |
| 4-005 | MCLAUGHLIN, JOSEPH & MAXINE | 229,000 | 149,000 | 20,000 | 358,000 | $ | 4,854.48 |
| 4-005-004 | MCLAUGHLIN, JOSEPH T II & TRACY L | 91,000 | 140,000 | 20,000 | 211,000 | $ | 2,861.16 |
| 3-073D-003 | MCLEAN, MONA M | 91,000 | 121,000 | 26,000 | 186,000 | $ | 2,522.16 |
| 8-013D-007 | MCMACHEN, TIMOTHY J & GINA, TRUSTEES | 145,000 | 319,000 | 20,000 | 444,000 | $ | 6,020.64 |
| 4-036-002 | MECAP, LLC | 93,000 | 119,000 | 0 | 212,000 | $ | 2,874.72 |
| 3-002 | MERCHBERGER, MICHAEL E | 88,000 | 76,000 | 0 | 164,000 | $ | 2,223.84 |
| 7-026 | MERRILL, ANNETTE | 75,000 | 184,000 | 0 | 259,000 | $ | 3,512.04 |
| 2-010-001 | MERRILL, MALCOLM R & ANNELIESE M | 89,000 | 146,000 | 26,000 | 209,000 | $ | 2,834.04 |
| 8-008T-002 | MERRILL, MARY & PRIESTMAN, LARRY | 0 | 18,000 | 18,000 | 0 | $ | - |
| 6-044D-005 | MERRILL, PETER L & MARGARET L | 84,000 | 299,000 | 20,000 | 363,000 | $ | 4,922.28 |
| 2-065-003 | MESERVE, BRADLEY | 95,000 | 285,000 | 20,000 | 360,000 | $ | 4,881.60 |
| 6-035 | MESERVE, CLEMENT E JR & MERRILEE, TRUSTEES | 31,000 | 21,000 | 0 | 52,000 | $ | 705.12 |
| 5-053 | MESERVE, EUGENE | 6,000 | 0 | 0 | 6,000 | $ | 81.36 |
| 6-034 | MESERVE, EUGENE | 9,000 | 0 | 0 | 9,000 | $ | 122.04 |
| 3-041 | MESERVE, EUGENE & VALERIE AND MESERVE, JUSTIN & SETH | 78,000 | 33,000 | 0 | 111,000 | $ | 1,505.16 |
| 5-055 | MESERVE, EUGENE & VALERIE AND MESERVE, JUSTIN & SETH | 100,000 | 164,000 | 20,000 | 244,000 | $ | 3,308.64 |
| 5-055-002 | MESERVE, EUGENE P | 91,000 | 102,000 | 0 | 193,000 | $ | 2,617.08 |
| 5-013-002 | MESERVE, JOAN E | 89,000 | 320,000 | 0 | 409,000 | $ | 5,546.04 |
| 3-041-001 | MESERVE, JUSTIN & KAMOLPHAN | 92,000 | 152,000 | 20,000 | 224,000 | $ | 3,037.44 |
| 2-065 | MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 2-073 | MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES | 2,000 | 0 | 0 | 2,000 | $ | 27.12 |
| 2-073A | MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES | 94,000 | 169,000 | 20,000 | 243,000 | $ | 3,295.08 |
| 2-073B | MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 5-014-001 | MESERVE, SANDRA | 68,000 | 0 | 0 | 68,000 | $ | 922.08 |
| 5-014-002 | MESERVE, SANDRA | 90,000 | 169,000 | 20,000 | 239,000 | $ | 3,240.84 |
| 5-014 | MESERVE, SANDRA J | 47,000 | 0 | 0 | 47,000 | $ | 637.32 |
| 5-014-004 | MESERVE, SANDRA J | 10,000 | 0 | 0 | 10,000 | $ | 135.60 |
| 5-013-006A | MESERVE, STEPHEN | 87,000 | 141,000 | 0 | 228,000 | $ | 3,091.68 |
| 2-058-002 | METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE | 99,000 | 132,000 | 0 | 231,000 | $ | 3,132.36 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | Tax |
|---|---|---|---|---|---|---|
| 2-059 | METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE | 86,000 | 0 | 86,000 | 0 | $ - |
| 3-002-008 | MEZOIAN DEVELOPMENT LLC | 112,000 | 203,000 | 0 | 315,000 | $ 4,271.40 |
| 6-028 | MICHAUD, HOWARD J III & DORIS T | 86,000 | 118,000 | 20,000 | 184,000 | $ 2,495.04 |
| 5-032-005 | MILLER, BECKY M | 91,000 | 146,000 | 20,000 | 217,000 | $ 2,942.52 |
| 5-013-003 | MILLER, CHRISTOPHER & CHARRON, HOLLY | 95,000 | 136,000 | 0 | 231,000 | $ 3,132.36 |
| 6-044D-010 | MILLER, KIMBERLY, TRUSTEE | 154,000 | 435,000 | 26,000 | 563,000 | $ 7,634.28 |
| 4-011 | MILLIGAN, THOMAS JR | 13,000 | 0 | 0 | 13,000 | $ 176.28 |
| 4-012 | MILLIGAN, THOMAS JR | 195,000 | 2,000 | 0 | 197,000 | $ 2,671.32 |
| 4-014-002 | MILLIGAN, THOMAS JR | 87,000 | 0 | 0 | 87,000 | $ 1,179.72 |
| 1-012D-030 | MINIUTTI, KIMBERLY A & VINCENT | 91,000 | 199,000 | 20,000 | 270,000 | $ 3,661.20 |
| 2-064-004 | MISHOE, SHERI ANN & HAROLD O JR | 95,000 | 114,000 | 0 | 209,000 | $ 2,834.04 |
| 2-031A | MITCHELL, JAMES E | 91,000 | 122,000 | 0 | 213,000 | $ 2,888.28 |
| 5-056 | MITCHELL, LINDA H | 92,000 | 172,000 | 20,000 | 244,000 | $ 3,308.64 |
| 4-009-002 | MITCHELL, MICHAEL P & KATHERINE L | 98,000 | 226,000 | 20,000 | 304,000 | $ 4,122.24 |
| 1-012D-024 | MITCHELL, MICHAEL W & LINDA M | 97,000 | 213,000 | 20,000 | 290,000 | $ 3,932.40 |
| 3-018A | MONROE, BRET A & VICKI C | 103,000 | 304,000 | 20,000 | 387,000 | $ 5,247.72 |
| 3-018A-001 | MONROE, BRUCE A & THERESA D | 70,000 | 74,000 | 0 | 144,000 | $ 1,952.64 |
| 3-018A-002 | MONROE, BRUCE A & THERESA D | 101,000 | 231,000 | 20,000 | 312,000 | $ 4,230.72 |
| 4-034-001 | MOOERS, MARK W & KIMBERLY S | 91,000 | 175,000 | 20,000 | 246,000 | $ 3,335.76 |
| 7-008 | MOOERS, ROGER W & JEAN | 93,000 | 316,000 | 20,000 | 389,000 | $ 5,274.84 |
| 2-070 | MOORE, MICHELLE L & LABELLE, DEREK R | 82,000 | 156,000 | 0 | 238,000 | $ 3,227.28 |
| 1-012D-021 | MORGAN, EDWARD A & LISA M | 90,000 | 125,000 | 20,000 | 195,000 | $ 2,644.20 |
| 2-021D-023 | MORIN, CANDACE L & RICHARD R JR | 95,000 | 211,000 | 0 | 306,000 | $ 4,149.36 |
| 2-014D-012 | MORIN, ERIC | 88,000 | 132,000 | 20,000 | 200,000 | $ 2,712.00 |
| 3-073D-004 | MORIN, JAMES P & PORTER, SHANNON | 92,000 | 231,000 | 20,000 | 303,000 | $ 4,108.68 |
| 2-020D-003 | MORIN, MARK P & PAULINE | 90,000 | 336,000 | 20,000 | 406,000 | $ 5,505.36 |
| 5-039-003 | MORISCHE, STEVEN ALLEN & CROWLEY, KRISTINA | 95,000 | 190,000 | 20,000 | 265,000 | $ 3,593.40 |
| 5-019-005 | MORRISON, BRIAN Já& HEATHER L | 67,000 | 242,000 | 20,000 | 289,000 | $ 3,918.84 |
| 8-008T-010 | MUIR, TIFFANY & MARY | 0 | 25,000 | 20,000 | 5,000 | $ 67.80 |
| 6-036 | MULLEN, JONATHAN E | 92,000 | 124,000 | 0 | 216,000 | $ 2,928.96 |
| 3-001 | MULLETT, ALAN D & LINDA J, AND MULLETT, JEFF A | 140,000 | 157,000 | 20,000 | 277,000 | $ 3,756.12 |
| 3-002-002 | MULLETT, JEFF A, AND MULLETT, LINDA J & ALAN D | 87,000 | 31,000 | 0 | 118,000 | $ 1,600.08 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-002-007 | MULLETT, JEFF A, AND MULLETT, LINDA J & ALAN D | 70,000 | 113,000 | 0 | 183,000 | $ | 2,481.48 |
| 3-002-005 | MULLETT, LEROY | 90,000 | 106,000 | 20,000 | 176,000 | $ | 2,386.56 |
| 3-002-006 | MULLETT, LEROY | 92,000 | 109,000 | 0 | 201,000 | $ | 2,725.56 |
| 3-002-001 | MULLETT, RAYMOND J | 94,000 | 153,000 | 26,000 | 221,000 | $ | 2,996.76 |
| 8-008T-011 | MURPHY, TONYA L | 0 | 17,000 | 0 | 17,000 | $ | 230.52 |
| 3-046 | MURRAY, DONNA G | 93,000 | 124,000 | 20,000 | 197,000 | $ | 2,671.32 |
| 5-052 | MUSK, JANET HILL | 130,000 | 0 | 0 | 130,000 | $ | 1,762.80 |
| 2-014D-001 | NADEAU, RALPH L & JAMIE C | 89,000 | 224,000 | 20,000 | 293,000 | $ | 3,973.08 |
| 2-008A-001 | NASON, CYNTHIA A & THOMAS A | 88,000 | 112,000 | 20,000 | 180,000 | $ | 2,440.80 |
| 5-032-006 | NASON, JOSEPH R JR | 101,000 | 215,000 | 20,000 | 296,000 | $ | 4,013.76 |
| 5-035-004 | NASON, JOSEPH R SR | 77,000 | 235,000 | 20,000 | 292,000 | $ | 3,959.52 |
| 5-029-002 | NICHOLS, NATHAN | 91,000 | 105,000 | 20,000 | 176,000 | $ | 2,386.56 |
| 6-041D-004 | NICOLETTI, JEFF J & DANIELLE M | 164,000 | 374,000 | 0 | 538,000 | $ | 7,295.28 |
| 4-008 | NILES, CAROL E | 84,000 | 230,000 | 20,000 | 294,000 | $ | 3,986.64 |
| 7-001-002 | NORKUS, JEROMY T | 89,000 | 118,000 | 20,000 | 187,000 | $ | 2,535.72 |
| 5-009-006 | NORTON, CHRISTY BUDA | 114,000 | 0 | 0 | 114,000 | $ | 1,545.84 |
| 2-033-002 | OBRIEN, JAMES T & SANDRA A | 91,000 | 169,000 | 20,000 | 240,000 | $ | 3,254.40 |
| 4-016D-006 | OLIVEIRA, JAY & PATRICIA | 73,000 | 357,000 | 20,000 | 410,000 | $ | 5,559.60 |
| 2-022 | OLSON, WAYNE | 100,000 | 112,000 | 0 | 212,000 | $ | 2,874.72 |
| 3-004D-006Z | OMNIPOINT HOLDINGS INC | 37,000 | 134,000 | 0 | 171,000 | $ | 2,318.76 |
| 5-019-006 | ONEILL, KATHLEEN | 126,000 | 268,000 | 20,000 | 374,000 | $ | 5,071.44 |
| 2-021D-004 | OPUDA, MICHAEL J & MARTEL, SHARON | 91,000 | 204,000 | 20,000 | 275,000 | $ | 3,729.00 |
| 2-015D-001 | ORAVITZ, FRANK R & KAREN A | 88,000 | 140,000 | 20,000 | 208,000 | $ | 2,820.48 |
| 5-030A | ORIFICE, ANTHONY D & SUSAN W | 87,000 | 204,000 | 20,000 | 271,000 | $ | 3,674.76 |
| 4-038 | ORRISON, FRANCES KAY & GRAY | 133,000 | 75,000 | 0 | 208,000 | $ | 2,820.48 |
| 2-007 | OSGOOD, GARY D & KATHY J | 84,000 | 126,000 | 0 | 210,000 | $ | 2,847.60 |
| 8-015 | OSGOOD, KRIS J | 80,000 | 126,000 | 0 | 206,000 | $ | 2,793.36 |
| 8-013D-003 | OUELLETTE, JASON R | 91,000 | 189,000 | 20,000 | 260,000 | $ | 3,525.60 |
| 5-026-003 | OUELLETTE, LOGAN J & GAGNON, AMBER L | 99,000 | 205,000 | 20,000 | 284,000 | $ | 3,851.04 |
| 8-020T-008 | PAGE, LAURIE A | 0 | 36,000 | 20,000 | 16,000 | $ | 216.96 |
| 2-012-010 | PAQUETTE, TIMOTHY & SANDRA F -TIC | 95,000 | 260,000 | 0 | 355,000 | $ | 4,813.80 |
| 6-038-003 | PARADIS, GERARD JR | 96,000 | 262,000 | 26,000 | 332,000 | $ | 4,501.92 |
| 2-025 | PARADY, LESTER L | 90,000 | 180,000 | 20,000 | 250,000 | $ | 3,390.00 |
| 1-012D-029 | PARENT, JULIE | 91,000 | 209,000 | 20,000 | 280,000 | $ | 3,796.80 |
| 2-012D-007 | PARENTEAU, KEVIN W & THERESA A | 88,000 | 129,000 | 20,000 | 197,000 | $ | 2,671.32 |
| 2-021D-019 | PARENTEAU, MICHAEL P & SUSAN M | 95,000 | 160,000 | 20,000 | 235,000 | $ | 3,186.60 |
| 9-002 | PARIS, SANDRA & KEITH | 88,000 | 116,000 | 20,000 | 184,000 | $ | 2,495.04 |
| 2-056D-002 | PARSLOW, GREGORY E & AMY J | 91,000 | 199,000 | 20,000 | 270,000 | $ | 3,661.20 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 6-005 | PATTEN, JOHN E | 96,000 | 366,000 | 20,000 | 442,000 | $ | 5,993.52 |
| 2-035 | PAUL, DANIEL E | 89,000 | 129,000 | 0 | 218,000 | $ | 2,956.08 |
| 2-036-004 | PAUL, DANIEL E | 117,000 | 0 | 0 | 117,000 | $ | 1,586.52 |
| 5-011 | PAUL, DAVID F, TRUSTEE | 199,000 | 455,000 | 0 | 654,000 | $ | 8,868.24 |
| 3-043G | PAULIN, MARK J & MEESHA M | 110,000 | 495,000 | 0 | 605,000 | $ | 8,203.80 |
| 3-004D-001 | PAYETTE, DAVID M & CAROL L | 98,000 | 168,000 | 20,000 | 246,000 | $ | 3,335.76 |
| 7-014-001 | PEATMAN, KRISTY L | 93,000 | 255,000 | 20,000 | 328,000 | $ | 4,447.68 |
| 2-031 | PELLERIN, BRIAN R & KRISTIE L | 82,000 | 243,000 | 20,000 | 305,000 | $ | 4,135.80 |
| 2-021D-011 | PELUSO, JOHN | 98,000 | 192,000 | 20,000 | 270,000 | $ | 3,661.20 |
| 5-034-001 | PENDLETON, DAVID O & BRIGITTE N | 91,000 | 218,000 | 20,000 | 289,000 | $ | 3,918.84 |
| 3-058-001 | PERREAULT, PAUL R & LOUISE M | 89,000 | 183,000 | 20,000 | 252,000 | $ | 3,417.12 |
| 3-014 | PERRONE, MICHAEL J S & NICOLE M | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 2-014D-009 | PERRY, CARL R & THERESA M | 88,000 | 159,000 | 0 | 247,000 | $ | 3,349.32 |
| 3-030 | PERRY, SARA J & GANNON R | 86,000 | 228,000 | 0 | 314,000 | $ | 4,257.84 |
| 2-021D-010 | PERRY, THERESA & PLOURDE, JOSHUA M | 95,000 | 162,000 | 20,000 | 237,000 | $ | 3,213.72 |
| 1-012D-037 | PERSEILLE, PATRICK J & PHILLIPS-PERSEILLE, RHONDA M | 95,000 | 167,000 | 20,000 | 242,000 | $ | 3,281.52 |
| 4-032 | PETERSEN, ELDON & BARBARA | 102,000 | 180,000 | 20,000 | 262,000 | $ | 3,552.72 |
| 3-064D-001 | PETRIN, DAVID S & JULIE A | 86,000 | 156,000 | 20,000 | 222,000 | $ | 3,010.32 |
| 3-064-008 | PHELAN, SHARON J | 82,000 | 0 | 0 | 82,000 | $ | 1,111.92 |
| 3-057B | PHILBRICK, CARLOS | 88,000 | 168,000 | 20,000 | 236,000 | $ | 3,200.16 |
| 5-013-008 | PHILBRICK, CHARLES D & DWAYNE E | 91,000 | 156,000 | 20,000 | 227,000 | $ | 3,078.12 |
| 6-048A-001 | PHILBRICK, GARY E | 130,000 | 232,000 | 20,000 | 342,000 | $ | 4,637.52 |
| 7-007-003 | PHILBROOK, CHARLENE | 86,000 | 250,000 | 20,000 | 316,000 | $ | 4,284.96 |
| 2-064-002 | PHILBROOK, WILBUR W JR | 91,000 | 197,000 | 26,000 | 262,000 | $ | 3,552.72 |
| 7-003 | PHILLIPS, CAROL; GRAHAM, JOAN; & DORSEY, BARBARA | 85,000 | 106,000 | 0 | 191,000 | $ | 2,589.96 |
| 6-023-001 | PICARD, JOANNE | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 6-022 | PICARD, JOANNE M, TRUSTEE | 116,000 | 0 | 0 | 116,000 | $ | 1,572.96 |
| 6-023 | PICARD, JOANNE M, TRUSTEE | 171,000 | 226,000 | 20,000 | 377,000 | $ | 5,112.12 |
| 2-014D-006 | PICARD, KENNETH M & PERREAULT, JOCELYN L | 88,000 | 177,000 | 20,000 | 245,000 | $ | 3,322.20 |
| 6-023L | PICARD, RICHARD | 0 | 38,000 | 20,000 | 18,000 | $ | 244.08 |
| 5-032-001 | PIERCE, NANCY B | 71,000 | 138,000 | 0 | 209,000 | $ | 2,834.04 |
| 3-017 | PIERSON NURSERIES INC | 71,000 | 119,000 | 0 | 190,000 | $ | 2,576.40 |
| 3-056-001 | PIERSON, DALE & KIRBY | 19,000 | 0 | 0 | 19,000 | $ | 257.64 |
| 3-047-001 | PIERSON, DALE C & KIRBY J | 118,000 | 193,000 | 0 | 311,000 | $ | 4,217.16 |
| 3-050 | PIERSON, JACOB & ALLISON | 120,000 | 0 | 0 | 120,000 | $ | 1,627.20 |
| 4-037-001 | PIKE, RUSSELL E & KAREN F | 96,000 | 123,000 | 20,000 | 199,000 | $ | 2,698.44 |
| 2-075F | PINET, HEATHER B | 84,000 | 170,000 | 20,000 | 234,000 | $ | 3,173.04 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 1-001A | PINET, JAMES | 1,000 | 0 | 1,000 | 0 | $ | - |
| 8-009 | PINET, ROGER J | 119,000 | 51,000 | 0 | 170,000 | $ | 2,305.20 |
| 3-058-004 | PINK, RACHEL J | 90,000 | 153,000 | 0 | 243,000 | $ | 3,295.08 |
| 6-051-002 | PISANI, ANDREW J & TAMARA | 91,000 | 217,000 | 20,000 | 288,000 | $ | 3,905.28 |
| 4-016D-014 | PLANTE, DALE R & BRENDA W | 91,000 | 253,000 | 0 | 344,000 | $ | 4,664.64 |
| 4-014-001 | PLOURDE, BRIAN & MANCINI, JERI-LYN | 91,000 | 147,000 | 0 | 238,000 | $ | 3,227.28 |
| 4-014 | PLOURDE, BRIAN J | 112,000 | 131,000 | 0 | 243,000 | $ | 3,295.08 |
| 4-016A | PLOURDE, BRIAN J | 70,000 | 239,000 | 20,000 | 289,000 | $ | 3,918.84 |
| 2-066 | PLUMMER, RICHARD | 84,000 | 162,000 | 20,000 | 226,000 | $ | 3,064.56 |
| 9-010-001 | POIRIER, CAROL A | 30,000 | 0 | 0 | 30,000 | $ | 406.80 |
| 2-021D-017 | POIRIER, PAUL G & JOANNA L | 99,000 | 306,000 | 0 | 405,000 | $ | 5,491.80 |
| 2-064-005 | POIRIER, THEODORE M | 71,000 | 0 | 0 | 71,000 | $ | 962.76 |
| 2-064-003 | POIRIER, THEODORE M & TUTTLE, MILDRED | 116,000 | 415,000 | 20,000 | 511,000 | $ | 6,929.16 |
| 2-064-006 | POIRIER, THEODORE M & TUTTLE, MILDRED A | 50,000 | 0 | 0 | 50,000 | $ | 678.00 |
| 2-009 | POISSANT, NATHANIEL J | 89,000 | 109,000 | 0 | 198,000 | $ | 2,684.88 |
| 3-037-003 | POISSANT, NATHANIEL J | 45,000 | 0 | 0 | 45,000 | $ | 610.20 |
| 3-004D-006 | POLAKEWICH, MICHAEL | 102,000 | 210,000 | 26,000 | 286,000 | $ | 3,878.16 |
| 6-044D-003 | POTYK, ALAN W & BARBARA W | 157,000 | 328,000 | 20,000 | 465,000 | $ | 6,305.40 |
| 2-048 | PRECOURT, CHERYL | 44,000 | 118,000 | 20,000 | 142,000 | $ | 1,925.52 |
| 5-031 | PRESTON, JANE K & SILENA M | 309,000 | 60,000 | 20,000 | 349,000 | $ | 4,732.44 |
| 4-040 | PRESTON, SILENA M | 95,000 | 70,000 | 0 | 165,000 | $ | 2,237.40 |
| 5-035-002 | PROCTOR, KENNETH J & SHERYL A | 79,000 | 142,000 | 0 | 221,000 | $ | 2,996.76 |
| 5-029 | PURRINGTON, LORELEI K & ROSS E | 101,000 | 25,000 | 0 | 126,000 | $ | 1,708.56 |
| 6-003-001A | RABIDA, TAMMY E | 92,000 | 300,000 | 20,000 | 372,000 | $ | 5,044.32 |
| 4-002 | RAMSDELL, ALDEN H & CHARLENE A AND RAMSDELL, WILLIAM A & ROBERTA A | 10,000 | 0 | 0 | 10,000 | $ | 135.60 |
| 4-007 | RAMSDELL, WILLIAM A, PER REP | 64,000 | 0 | 0 | 64,000 | $ | 867.84 |
| 8-008T-008 | RAMSEY, KYLE | 0 | 19,000 | 19,000 | 0 | $ | - |
| 2-014B | RANCOURT, MATTHEW A & BETTY A | 88,000 | 162,000 | 0 | 250,000 | $ | 3,390.00 |
| 2-021D-003 | RANKIN, DONALD | 91,000 | 145,000 | 20,000 | 216,000 | $ | 2,928.96 |
| 2-021D-012 | RATHBONE, RICHARD JUSTIN & DULAC, VERONICA | 96,000 | 228,000 | 0 | 324,000 | $ | 4,393.44 |
| 7-014-002 | RAY, CHRISTOPHER T & MICHELLE J | 75,000 | 191,000 | 0 | 266,000 | $ | 3,606.96 |
| 2-072 | RAYMOND, ELIZABETH I | 148,000 | 166,000 | 0 | 314,000 | $ | 4,257.84 |
| 2-074 | RAYMOND, GERARD & ELIZABETH I AND RAYMOND, NANCY M | 88,000 | 160,000 | 20,000 | 228,000 | $ | 3,091.68 |
| 2-072-001 | RAYMOND, STEVEN G | 93,000 | 231,000 | 0 | 324,000 | $ | 4,393.44 |
| 2-075A | REASER, RICHARD & CHRISTINE | 91,000 | 239,000 | 20,000 | 310,000 | $ | 4,203.60 |
| 1-012D-017 | REDMAN, DANIEL J & KRISTINA J | 93,000 | 204,000 | 0 | 297,000 | $ | 4,027.32 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 4-016D-004 | REGAN, PAUL E & LYDON, BETHANIE J | 88,000 | 248,000 | 20,000 | 316,000 | $ | 4,284.96 |
| 2-036-002 | REIL, NICHOLAS & NICOLE | 91,000 | 265,000 | 0 | 356,000 | $ | 4,827.36 |
| 2-036-003 | REIL, NICHOLAS & NICOLE | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 1-012D-007 | REMILLARD, MICHAEL T & MISSY L | 90,000 | 104,000 | 20,000 | 174,000 | $ | 2,359.44 |
| 3-004D-005 | REYNOLDS, PAUL W & MALLAR-REYNOLDS, LESLIE | 99,000 | 244,000 | 20,000 | 323,000 | $ | 4,379.88 |
| 3-053 | RIDDELL, S ERIC & KIM E | 67,000 | 203,000 | 20,000 | 250,000 | $ | 3,390.00 |
| 4-016D-013 | RIDOLFI, STEVE & JENNIFER | 74,000 | 251,000 | 20,000 | 305,000 | $ | 4,135.80 |
| 3-018 | RILEY, THOMAS M & MISTY M | 112,000 | 247,000 | 20,000 | 339,000 | $ | 4,596.84 |
| 6-041D-005 | RIVERS, LOUIS J | 151,000 | 358,000 | 0 | 509,000 | $ | 6,902.04 |
| 2-008A-002 | ROBBINS, JOSHUA H & VICTORIA | 93,000 | 120,000 | 20,000 | 193,000 | $ | 2,617.08 |
| 2-021A | ROBERGE, JOSEPH | 73,000 | 94,000 | 0 | 167,000 | $ | 2,264.52 |
| 5-002 | ROBERGE, MICHAEL J SR | 100,000 | 117,000 | 0 | 217,000 | $ | 2,942.52 |
| 5-040-004 | ROBERTS, CHAD W | 93,000 | 286,000 | 20,000 | 359,000 | $ | 4,868.04 |
| 5-040-002 | ROBERTS, CHIPPER K | 92,000 | 115,000 | 20,000 | 187,000 | $ | 2,535.72 |
| 5-040 | ROBERTS, JAMES | 118,000 | 240,000 | 20,000 | 338,000 | $ | 4,583.28 |
| 4-016D-009 | ROBERTS, JEAN | 67,000 | 0 | 0 | 67,000 | $ | 908.52 |
| 4-016D-005 | ROBERTS, JEAN & BRAZELL, DONNA | 73,000 | 315,000 | 20,000 | 368,000 | $ | 4,990.08 |
| 2-064 | ROBERTS, MORGAN | 91,000 | 123,000 | 0 | 214,000 | $ | 2,901.84 |
| 5-040-003 | ROBERTS, SHELLEY D | 93,000 | 282,000 | 20,000 | 355,000 | $ | 4,813.80 |
| 7-007-002 | ROBERTSON, O WILLIAM & CHERYL L | 98,000 | 224,000 | 26,000 | 296,000 | $ | 4,013.76 |
| 5-039-002 | ROBINSON, DANA F & CAROL A | 91,000 | 170,000 | 20,000 | 241,000 | $ | 3,267.96 |
| 5-039 | ROBINSON, DARRELL D | 126,000 | 291,000 | 20,000 | 397,000 | $ | 5,383.32 |
| 5-039-009 | ROBINSON, DARRELL D | 80,000 | 0 | 0 | 80,000 | $ | 1,084.80 |
| 8-019 | ROBINSON, JASON W | 62,000 | 106,000 | 20,000 | 148,000 | $ | 2,006.88 |
| 3-015D-012 | ROCHEFORT, RONALD & VICTORIA | 92,000 | 292,000 | 20,000 | 364,000 | $ | 4,935.84 |
| 7-021 | ROCRAY, KEITH E & VIGER, JULIE MONIQUE | 75,000 | 153,000 | 20,000 | 208,000 | $ | 2,820.48 |
| 4-033 | RODRIGUEZ, LUIS U & METCALFE, HILARY A | 91,000 | 179,000 | 20,000 | 250,000 | $ | 3,390.00 |
| 2-069 | ROGER, MADELEINE R | 98,000 | 129,000 | 20,000 | 207,000 | $ | 2,806.92 |
| 3-067 | ROGERS, KIT E & BERRY, ROBERT O | 95,000 | 64,000 | 20,000 | 139,000 | $ | 1,884.84 |
| 1-012D-027 | ROGERS, PATRICK S & KRISTINE F | 97,000 | 183,000 | 20,000 | 260,000 | $ | 3,525.60 |
| 3-043E-001 | ROGERS, SARAH K; CARR, KATIE P; & BUCKMAN, KRISTAN B; TRUSTEES | 102,000 | 200,000 | 0 | 302,000 | $ | 4,095.12 |
| 9-011 | ROGERS, TAMMIE LYNN, PER REP | 88,000 | 70,000 | 0 | 158,000 | $ | 2,142.48 |
| 3-015D-011 | ROMA, TIMOTHY J & ANDREA A D | 92,000 | 308,000 | 20,000 | 380,000 | $ | 5,152.80 |
| 6-041D-003 | ROSEN, WALTER M & SANDRA J | 83,000 | 526,000 | 26,000 | 583,000 | $ | 7,905.48 |
| 1-012D-020 | ROULEAU, DARLENE J | 90,000 | 255,000 | 20,000 | 325,000 | $ | 4,407.00 |
| 1-002 | ROWDYS INVESTMENTS LLC | 210,000 | 0 | 0 | 210,000 | $ | 2,847.60 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 1-005 | ROWDYS INVESTMENTS LLC | 469,000 | 66,000 | 0 | 535,000 | $ | 7,254.60 |
| 5-019-001 | ROY, MICHAEL FREDERICK | 70,000 | 52,000 | 0 | 122,000 | $ | 1,654.32 |
| 4-043 | ROY, RICHARD J | 96,000 | 143,000 | 20,000 | 219,000 | $ | 2,969.64 |
| 5-013-011 | RUBY, SCOTT M & HARRIMAN, NANCY M | 91,000 | 202,000 | 0 | 293,000 | $ | 3,973.08 |
| 5-041D-004 | RUEL, CATHLEEN J | 70,000 | 172,000 | 0 | 242,000 | $ | 3,281.52 |
| 5-041D-006 | RUEL, DALE R | 70,000 | 225,000 | 20,000 | 275,000 | $ | 3,729.00 |
| 5-041 | RUEL, PHILIP & LUCILLE | 95,000 | 200,000 | 26,000 | 269,000 | $ | 3,647.64 |
| 4-034-003 | RUEL, ROBERT P | 93,000 | 36,000 | 0 | 129,000 | $ | 1,749.24 |
| 5-035-003 | RUMERY, E TURNER & DOREEN A | 109,000 | 185,000 | 20,000 | 274,000 | $ | 3,715.44 |
| 1-012D-013 | RUSSELL, SCOTT G | 112,000 | 201,000 | 20,000 | 293,000 | $ | 3,973.08 |
| 8-007 | RYEA, LAWRENCE J | 82,000 | 13,000 | 0 | 95,000 | $ | 1,288.20 |
| 2-053 | S B DAYTON INC | 1,822,000 | 0 | 0 | 1,822,000 | $ | 24,706.32 |
| 2-050 | S B HOLDINGS INC | 281,000 | 0 | 0 | 281,000 | $ | 3,810.36 |
| 4-030F-006 | SAM STRUMPH BUILDERS LLC | 100,000 | 0 | 0 | 100,000 | $ | 1,356.00 |
| 1-013 | SANBORN, EVELYN | 156,000 | 132,000 | 20,000 | 268,000 | $ | 3,634.08 |
| 4-010-002 | SANBORN, KELLY A & JEREMY | 65,000 | 190,000 | 0 | 255,000 | $ | 3,457.80 |
| 4-039-005 | SARGENT, PENNY K | 94,000 | 212,000 | 0 | 306,000 | $ | 4,149.36 |
| 2-012D-001 | SAUCIER, DAVID & ELVIRA | 88,000 | 114,000 | 0 | 202,000 | $ | 2,739.12 |
| 3-068A | SAWYER, JEFFREY P & KRISTA J | 70,000 | 223,000 | 0 | 293,000 | $ | 3,973.08 |
| 2-069-003 | SAWYER, RONALD A & CAROLINE H | 81,000 | 218,000 | 26,000 | 273,000 | $ | 3,701.88 |
| 2-015D-004 | SAYWARD, JEFFREY L & KIM M | 88,000 | 190,000 | 20,000 | 258,000 | $ | 3,498.48 |
| 7-004 | SCHAEBERLE, MICHAEL D & CHERYL M | 96,000 | 239,000 | 0 | 335,000 | $ | 4,542.60 |
| 1-012D-033 | SCHREMPF, COURTNEY L & JERVIS, MATTHEW R | 90,000 | 160,000 | 0 | 250,000 | $ | 3,390.00 |
| 1-012D-009 | SCHWAB, CHANNIN G & DONALD B | 91,000 | 223,000 | 0 | 314,000 | $ | 4,257.84 |
| 8-013D-002 | SCOTT, MICHAEL M & JENNIFER G | 93,000 | 216,000 | 20,000 | 289,000 | $ | 3,918.84 |
| 6-044D-009 | SCULLY, JOHN M & PAULA M | 154,000 | 393,000 | 0 | 547,000 | $ | 7,417.32 |
| 1-012D-031 | SEAVEY, JOHN A | 90,000 | 200,000 | 20,000 | 270,000 | $ | 3,661.20 |
| 9-001-003 | SEVIGNY, MATTHEW L & AMY | 88,000 | 224,000 | 20,000 | 292,000 | $ | 3,959.52 |
| 4-020A | SEWELL, CHARLES JEFFERSON & CARRIE DEETTE | 45,000 | 0 | 0 | 45,000 | $ | 610.20 |
| 6-004-001 | SHAW, DANE R | 96,000 | 261,000 | 0 | 357,000 | $ | 4,840.92 |
| 2-080 | SHAW, DANIEL D | 4,000 | 0 | 0 | 4,000 | $ | 54.24 |
| 4-010-004 | SHAW, ROCHELLE D | 91,000 | 344,000 | 20,000 | 415,000 | $ | 5,627.40 |
| 5-011-002 | SHAW, YVONNE P & RICHARD M | 149,000 | 257,000 | 20,000 | 386,000 | $ | 5,234.16 |
| 2-014D-005 | SHEA, KEVIN J & LINDA K | 88,000 | 221,000 | 20,000 | 289,000 | $ | 3,918.84 |
| 7-001-004 | SHEA, NICHOL D | 70,000 | 290,000 | 20,000 | 340,000 | $ | 4,610.40 |
| 4-010 | SHERRY, SANDRA | 112,000 | 240,000 | 20,000 | 332,000 | $ | 4,501.92 |
| 5-051 | SINGLE, KAREN S & BEAULIEU, REMI M | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 2-020D-001 | SIROIS, APRIL L | 89,000 | 214,000 | 20,000 | 283,000 | $ | 3,837.48 |
| 4-016D-001 | SKILLINGS, DAVID & LISA | 78,000 | 213,000 | 20,000 | 271,000 | $ | 3,674.76 |
| 3-007 | SMALL, FREDRICK L & WANDA | 88,000 | 213,000 | 20,000 | 281,000 | $ | 3,810.36 |
| 3-037-001 | SMITH, DAVID W, HEIRS OF | 114,000 | 0 | 0 | 114,000 | $ | 1,545.84 |
| 3-028 | SMITH, HOWARD F JR & NICHOLS, EVELYN L | 93,000 | 108,000 | 20,000 | 181,000 | $ | 2,454.36 |
| 2-013 | SMITH, JOEL | 91,000 | 145,000 | 0 | 236,000 | $ | 3,200.16 |
| 3-014-001 | SMITH, PATRICIA A & RONALD J | 86,000 | 164,000 | 0 | 250,000 | $ | 3,390.00 |
| 7-010A | SMITH, RICHARD C | 8,000 | 0 | 0 | 8,000 | $ | 108.48 |
| 3-016 | SMITH, RUTH S | 112,000 | 114,000 | 26,000 | 200,000 | $ | 2,712.00 |
| 3-020 | SMITH, WALKER, HEIRS OF | 147,000 | 188,000 | 0 | 335,000 | $ | 4,542.60 |
| 3-037-002 | SOUCY, BRIAN D | 93,000 | 211,000 | 0 | 304,000 | $ | 4,122.24 |
| 2-012D-006 | SOULE, BARTON & PATRICIA | 88,000 | 151,000 | 20,000 | 219,000 | $ | 2,969.64 |
| 5-046 | SOULIERE, CLAIRE D & MICHAEL A | 9,000 | 0 | 0 | 9,000 | $ | 122.04 |
| 5-032 | SOULIERE, MICHAEL | 156,000 | 230,000 | 20,000 | 366,000 | $ | 4,962.96 |
| 5-044 | SOULIERE, MICHAEL & CLAIRE | 69,000 | 0 | 0 | 69,000 | $ | 935.64 |
| 5-032-003 | SOULIERE, MICHAEL A & CLAIRE D | 89,000 | 0 | 0 | 89,000 | $ | 1,206.84 |
| 2-075D | SPARKS, ERNEST C SR & DONNA M | 70,000 | 95,000 | 20,000 | 145,000 | $ | 1,966.20 |
| 2-014D-011 | ST AMAND, NOLAN J | 88,000 | 157,000 | 0 | 245,000 | $ | 3,322.20 |
| 8-008T-009 | ST LOUIS, CHARLES | 0 | 42,000 | 20,000 | 22,000 | $ | 298.32 |
| 3-066-003 | ST OURS, NICHOLAS D & AMBER M | 1,000 | 0 | 1,000 | 0 | $ | - |
| 3-056 | ST PIERRE, WILLIAM V | 126,000 | 153,000 | 20,000 | 259,000 | $ | 3,512.04 |
| 5-029-005A | STAGG, JESSICA M & SAMUEL E | 53,000 | 0 | 0 | 53,000 | $ | 718.68 |
| 4-045 | STARBIRD, JOANN J & DAVID W | 250,000 | 373,000 | 20,000 | 603,000 | $ | 8,176.68 |
| 2-065-004 | STEARNS, JASON W | 88,000 | 142,000 | 0 | 230,000 | $ | 3,118.80 |
| 4-016D-011 | STEEVES, JAMES D II & JENNIFER C | 73,000 | 452,000 | 20,000 | 505,000 | $ | 6,847.80 |
| 3-008 | STEEVES, MICHAEL E & BELANGER, CAROLYNNE A | 88,000 | 147,000 | 26,000 | 209,000 | $ | 2,834.04 |
| 5-019-004 | STEFFAN, KATHLEEN | 72,000 | 161,000 | 20,000 | 213,000 | $ | 2,888.28 |
| 3-004D-002 | STEINDL, ANDREW G & TERESA R, TRUSTEES | 102,000 | 371,000 | 20,000 | 453,000 | $ | 6,142.68 |
| 7-023 | STEWART, DARRELL F | 77,000 | 162,000 | 26,000 | 213,000 | $ | 2,888.28 |
| 2-037 | STOKES, CARRIE L | 84,000 | 80,000 | 20,000 | 144,000 | $ | 1,952.64 |
| 6-051-003 | STONE, KEITH & KELLY | 91,000 | 211,000 | 20,000 | 282,000 | $ | 3,823.92 |
| 6-051-005 | STONE, KEITH W & KELLY M | 77,000 | 178,000 | 0 | 255,000 | $ | 3,457.80 |
| 8-020T-007 | STOVER, ROBERT CHARLES | 0 | 22,000 | 0 | 22,000 | $ | 298.32 |
| 8-018 | STUART, BILLIE-JO | 77,000 | 122,000 | 0 | 199,000 | $ | 2,698.44 |
| 1-012D-018 | STUBINSKI, SCOTT B | 98,000 | 189,000 | 20,000 | 267,000 | $ | 3,620.52 |
| 3-016-001 | STURDEVANT, NANCY J | 95,000 | 163,000 | 20,000 | 238,000 | $ | 3,227.28 |
| 8-013D-004 | STURDIVANT, HANNAH K | 104,000 | 198,000 | 20,000 | 282,000 | $ | 3,823.92 |
| 4-001 | SUGHRUE, BARTHOLOMEW J III | 152,000 | 160,000 | 0 | 312,000 | $ | 4,230.72 |
| 4-001-003 | SUGHRUE, BARTHOLOMEW J III & BRANDAN J | 3,000 | 0 | 0 | 3,000 | $ | 40.68 |
| 4-001-006 | SUGHRUE, BRANDAN J | 182,000 | 0 | 0 | 182,000 | $ | 2,467.92 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 4-001-002 | SUGHRUE, BRANDAN J & CATHLEEN A | 57,000 | 222,000 | 20,000 | 259,000 | $ | 3,512.04 |
| 4-001-005 | SUGHRUE, GARRETT | 110,000 | 238,000 | 20,000 | 328,000 | $ | 4,447.68 |
| 4-001-004 | SUGHRUE, PATRICK M | 111,000 | 320,000 | 20,000 | 411,000 | $ | 5,573.16 |
| 3-043A | SULLIVAN, NANCY A & RICHARD R JR - TIC | 91,000 | 323,000 | 26,000 | 388,000 | $ | 5,261.28 |
| 5-056-001 | SUPPORT SOLUTIONS INC | 95,000 | 251,000 | 346,000 | 0 | $ | - |
| 3-064-014 | SWAN POND SUBDIVISION HOMEOWNERS' ASSOCIATION | 1,000 | 0 | 1,000 | 0 | $ | - |
| 4-030F-005 | SWAN, CAROL | 137,000 | 244,000 | 20,000 | 361,000 | $ | 4,895.16 |
| 5-006-001 | SWAN, CAROL | 75,000 | 0 | 0 | 75,000 | $ | 1,017.00 |
| 5-005-003 | SWAN, SAMUEL D | 54,000 | 0 | 0 | 54,000 | $ | 732.24 |
| 4-030F-004 | SWAN, TIMOTHY & RINKS-SWAN, SHELLENE | 136,000 | 201,000 | 0 | 337,000 | $ | 4,569.72 |
| 7-007-006 | SWEENEY, PATRICK W | 135,000 | 286,000 | 20,000 | 401,000 | $ | 5,437.56 |
| 6-041D-002 | SYLVAIN, MAURILLE O & MARIANNE C | 84,000 | 260,000 | 0 | 344,000 | $ | 4,664.64 |
| 2-038 | SYLVESTRE, ARLINE | 93,000 | 75,000 | 20,000 | 148,000 | $ | 2,006.88 |
| 5-015 | SYLVESTRE, DONALD W JR & PENDLETON, DAVID S | 100,000 | 303,000 | 20,000 | 383,000 | $ | 5,193.48 |
| 6-044D-002 | TANGNEY, SUSAN M & PATRICK J | 155,000 | 294,000 | 20,000 | 429,000 | $ | 5,817.24 |
| 8-010 | TANGUAY, DAVID L & DEBORAH L | 130,000 | 94,000 | 20,000 | 204,000 | $ | 2,766.24 |
| 2-014D-016 | TANGUAY, KEVIN C | 88,000 | 171,000 | 0 | 259,000 | $ | 3,512.04 |
| 4-016D-002 | TARA ESTATES ASSOCIATION | 39,000 | 0 | 39,000 | 0 | $ | - |
| 6-047 | TARBOX, CAROLINE W | 100,000 | 140,000 | 20,000 | 220,000 | $ | 2,983.20 |
| 2-031-001 | TARBOX, PETER & KATHLEEN LYNN | 93,000 | 145,000 | 0 | 238,000 | $ | 3,227.28 |
| 6-050 | TARDIFF, RICHARD H | 184,000 | 0 | 0 | 184,000 | $ | 2,495.04 |
| 6-049 | TARDIFF, RICHARD H & LOUISE | 84,000 | 170,000 | 20,000 | 234,000 | $ | 3,173.04 |
| 6-050-001 | TARDIFF, RICHARD H & LOUISE R | 94,000 | 0 | 0 | 94,000 | $ | 1,274.64 |
| 5-013-010 | TARTRE, MARGARET A | 91,000 | 131,000 | 20,000 | 202,000 | $ | 2,739.12 |
| 2-023-001 | TAYLOR, GEORGE J & COLLEEN M | 67,000 | 178,000 | 0 | 245,000 | $ | 3,322.20 |
| 7-007-001 | TAYLOR, GERALD & CHERYL | 91,000 | 182,000 | 20,000 | 253,000 | $ | 3,430.68 |
| 2-075E | TAYLOR, JAMES P & CHRISTINE C, TRUSTEES | 73,000 | 137,000 | 20,000 | 190,000 | $ | 2,576.40 |
| 2-075 | TAYLOR, STACEY L | 98,000 | 132,000 | 20,000 | 210,000 | $ | 2,847.60 |
| 2-081 | TAYLOR, STACEY L | 87,000 | 0 | 0 | 87,000 | $ | 1,179.72 |
| 9-008 | TENNEY, TIMOTHY H & CYNTHIA J | 88,000 | 164,000 | 20,000 | 232,000 | $ | 3,145.92 |
| 3-059-003 | THE RICHARD D LABONTE & JEAN E LABONTE LIV TR | 1,000 | 0 | 1,000 | 0 | $ | - |
| 3-071-002 | THEBARGE, MARK R & PATRICIA H | 99,000 | 204,000 | 20,000 | 283,000 | $ | 3,837.48 |
| 1-012D-003 | THERIAULT, KIRK W & RAE B | 90,000 | 155,000 | 20,000 | 225,000 | $ | 3,051.00 |
| 2-021D-015 | THOMAS, MICHELLE A | 96,000 | 129,000 | 20,000 | 205,000 | $ | 2,779.80 |
| 7-028 | THOMEN, ANDREW & WAKEFIELD, REBECCA K | 75,000 | 125,000 | 20,000 | 180,000 | $ | 2,440.80 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 4-012-002 | THOMPSON, WILLIAM A & LAURIE C | 91,000 | 241,000 | 20,000 | 312,000 | $ | 4,230.72 |
| 7-005 | TIBBETTS, JILL M & DAVID | 86,000 | 99,000 | 20,000 | 165,000 | $ | 2,237.40 |
| 3-064-011 | TIMMONS, AUDREY | 85,000 | 154,000 | 0 | 239,000 | $ | 3,240.84 |
| 6-003-001 | TOOTHAKER, RICHARD A | 94,000 | 269,000 | 20,000 | 343,000 | $ | 4,651.08 |
| 8-026 | TOZIER, GREGORY A | 67,000 | 9,000 | 0 | 76,000 | $ | 1,030.56 |
| 8-029 | TOZIER, GREGORY A | 90,000 | 87,000 | 20,000 | 157,000 | $ | 2,128.92 |
| 2-016 | TOZIER, RICHARD C | 88,000 | 87,000 | 0 | 175,000 | $ | 2,373.00 |
| 5-025 | TRACY, MICHAEL A & DIANA K | 110,000 | 115,000 | 0 | 225,000 | $ | 3,051.00 |
| 5-035A-001 | TRASK, JAMES R | 70,000 | 306,000 | 20,000 | 356,000 | $ | 4,827.36 |
| 5-021-002 | TRASK, JASON W & ABAGAIL J | 72,000 | 185,000 | 0 | 257,000 | $ | 3,484.92 |
| 5-021-005 | TRASK, KIM | 74,000 | 185,000 | 0 | 259,000 | $ | 3,512.04 |
| 2-012D-005 | TRAYNOR, TIMOTHY J & KATHY L | 88,000 | 111,000 | 20,000 | 179,000 | $ | 2,427.24 |
| 4-039-007 | TREMBLAY, ROBERT R & LINDA M | 100,000 | 271,000 | 20,000 | 351,000 | $ | 4,759.56 |
| 5-017 | TRIPP, NORMAN F & BARBARA L AND TRIPP, CRAIG W & DEBORAH M | 85,000 | 182,000 | 20,000 | 247,000 | $ | 3,349.32 |
| 3-015D-010 | TROTTIER, CARL & LORI | 92,000 | 285,000 | 20,000 | 357,000 | $ | 4,840.92 |
| 3-025-002 | TUCKER, TERRANCE & JULIE W | 91,000 | 159,000 | 26,000 | 224,000 | $ | 3,037.44 |
| 7-001-001 | TUKEY, ROBERT L JR | 89,000 | 298,000 | 20,000 | 367,000 | $ | 4,976.52 |
| 3-015D-008 | TYSVER, PAUL G & SHERRY L | 92,000 | 269,000 | 0 | 361,000 | $ | 4,895.16 |
| 1-001 | US GOVERNMENT | 133,000 | 0 | 133,000 | 0 | $ | - |
| 4-005-002 | VALENTE, JAMES A | 112,000 | 127,000 | 20,000 | 219,000 | $ | 2,969.64 |
| 3-004D-003 | VANDERMEER, JAYSON & REBECCA | 112,000 | 288,000 | 20,000 | 380,000 | $ | 5,152.80 |
| 5-028-004 | VEZINA, DERRICK D & LAURIE A | 92,000 | 162,000 | 0 | 254,000 | $ | 3,444.24 |
| 5-035A-007 | VIEIRA, ANTONIO J & MARIA E | 70,000 | 295,000 | 0 | 365,000 | $ | 4,949.40 |
| 3-009 | VIGUE PROPERTY MANAGEMENT LLC | 119,000 | 118,000 | 0 | 237,000 | $ | 3,213.72 |
| 1-017-001 | VIGUE, CHRISTOPHER R & REBECCA | 135,000 | 333,000 | 20,000 | 448,000 | $ | 6,074.88 |
| 3-067A | VOISINE, NORMAND & PATRICIA L | 116,000 | 138,000 | 20,000 | 234,000 | $ | 3,173.04 |
| 2-011-001 | WADDINGTON, MICHAEL & JULIE | 70,000 | 122,000 | 20,000 | 172,000 | $ | 2,332.32 |
| 2-011-002 | WADDINGTON, MICHAEL ROY | 81,000 | 221,000 | 20,000 | 282,000 | $ | 3,823.92 |
| 2-059A | WALKER, KARLYN & CARL | 67,000 | 0 | 0 | 67,000 | $ | 908.52 |
| 2-063 | WALKER, KARLYN E & FREEMAN, LESLIE L - TIC | 91,000 | 70,000 | 20,000 | 141,000 | $ | 1,911.96 |
| 6-004-002 | WALLS, BRIAN S & KIMBERLY G | 91,000 | 229,000 | 20,000 | 300,000 | $ | 4,068.00 |
| 4-015-001 | WALLS, GARDNER R & MARILYN J | 91,000 | 222,000 | 26,000 | 287,000 | $ | 3,891.72 |
| 2-014B-002 | WALSH, CARL D | 88,000 | 139,000 | 20,000 | 207,000 | $ | 2,806.92 |
| 5-030 | WALTON, KATHY A | 87,000 | 144,000 | 20,000 | 211,000 | $ | 2,861.16 |
| 3-019 | WALTON, MARK A & ROBIN K | 119,000 | 273,000 | 20,000 | 372,000 | $ | 5,044.32 |
| 5-015-001B | WARREN, PETER J & JOAN H | 91,000 | 345,000 | 26,000 | 410,000 | $ | 5,559.60 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 3-023-004 | WATERHOUSE, JAMES C III & JAYNE L | 116,000 | 398,000 | 20,000 | 494,000 | $ | 6,698.64 |
| 3-024 | WATERHOUSE, JAMES C JR & JOAN | 120,000 | 101,000 | 20,000 | 201,000 | $ | 2,725.56 |
| 3-023-002 | WATERHOUSE, JEREMY C & SAMANTHA E | 91,000 | 192,000 | 20,000 | 263,000 | $ | 3,566.28 |
| 3-023-003 | WATERHOUSE, JOEL S & CYR, KEVIN J | 91,000 | 212,000 | 0 | 303,000 | $ | 4,108.68 |
| 3-023-001 | WATERHOUSE, JOHN M | 93,000 | 172,000 | 20,000 | 245,000 | $ | 3,322.20 |
| 4-036 | WATERHOUSE, THERESA C | 70,000 | 167,000 | 20,000 | 217,000 | $ | 2,942.52 |
| 2-012D-008 | WEAVER, JUDITH M & RONALD M V | 88,000 | 149,000 | 20,000 | 217,000 | $ | 2,942.52 |
| 5-037 | WELCH, NANCY R | 88,000 | 60,000 | 20,000 | 128,000 | $ | 1,735.68 |
| 5-041-008 | WELLER, MARK K & LISA A | 164,000 | 0 | 0 | 164,000 | $ | 2,223.84 |
| 5-041D-003 | WHEELER, JESS P & HARRIS, JENNIFER H | 74,000 | 105,000 | 20,000 | 159,000 | $ | 2,156.04 |
| 1-012D-036 | WHITEHURST, JOSEPH & TAMARAH | 106,000 | 176,000 | 20,000 | 262,000 | $ | 3,552.72 |
| 3-043G-001 | WHITNEY, DARRELL & LISA | 74,000 | 422,000 | 20,000 | 476,000 | $ | 6,454.56 |
| 4-016F | WIEGNER, GAIL K & ALLEN W, TRUSTEES | 77,000 | 261,000 | 0 | 338,000 | $ | 4,583.28 |
| 2-011 | WIGGAN, HOPETON O & LISA L | 88,000 | 186,000 | 20,000 | 254,000 | $ | 3,444.24 |
| 7-007-004 | WILKINSON, CHARLES & ANNE | 96,000 | 169,000 | 20,000 | 245,000 | $ | 3,322.20 |
| 3-072-001 | WILKINSON, DALE R & CHERYL A | 22,000 | 0 | 0 | 22,000 | $ | 298.32 |
| 5-032-015 | WILLIAMS, NANCI A | 75,000 | 152,000 | 0 | 227,000 | $ | 3,078.12 |
| 3-015A | WINDING BROOK LANE ASSO INC | 5,000 | 0 | 5,000 | 0 | $ | - |
| 5-045 | WOLFSON, CHRISTIANNE | 96,000 | 122,000 | 0 | 218,000 | $ | 2,956.08 |
| 4-039-008 | WOOD, RICHARD L JR & HOLDEN, LINDSAY J | 91,000 | 385,000 | 20,000 | 456,000 | $ | 6,183.36 |
| 3-067-002 | WOOD, TIMOTHY G & CATHERINE M | 88,000 | 53,000 | 0 | 141,000 | $ | 1,911.96 |
| 1-012D-002 | WOODWARD, LAURALEE | 90,000 | 126,000 | 20,000 | 196,000 | $ | 2,657.76 |
| 3-057A | WOODWARD, ROBERT R | 89,000 | 56,000 | 20,000 | 125,000 | $ | 1,695.00 |
| 3-043B-001 | WOODWORTH, BRYAN L & PHYLLIS G | 101,000 | 172,000 | 0 | 273,000 | $ | 3,701.88 |
| 5-024 | WOOSTER, HARRY M JR | 98,000 | 114,000 | 20,000 | 192,000 | $ | 2,603.52 |
| 4-030A | WORK, GLENDINE ANDERSON | 127,000 | 173,000 | 0 | 300,000 | $ | 4,068.00 |
| 5-005-004 | WORK, GLENDINE ANDERSON | 5,000 | 0 | 0 | 5,000 | $ | 67.80 |
| 4-042 | WORMWOOD, EDMOND W & MARGARET E | 91,000 | 89,000 | 20,000 | 160,000 | $ | 2,169.60 |
| 5-034-002 | WORMWOOD, RONALD & SARAH | 92,000 | 410,000 | 20,000 | 482,000 | $ | 6,535.92 |
| 5-032-002 | WORMWOOD, RONALD A & SARAH | 79,000 | 0 | 0 | 79,000 | $ | 1,071.24 |
| 5-034 | WORMWOOD, RONALD A & SARAH | 110,000 | 0 | 0 | 110,000 | $ | 1,491.60 |

REAL ESTATE TAXPAYER LIST 2019

| Map-Lot | Owner's Name | Land | Building | Exemption | Assessment | | Tax |
|---|---|---|---|---|---|---|---|
| 5-049 | WORMWOOD, RONALD A & SARAH | 4,000 | 0 | 0 | 4,000 | $ | 54.24 |
| 6-001-002 | WORTHLEY, KEITH Aá | 70,000 | 259,000 | 0 | 329,000 | $ | 4,461.24 |
| 2-021D-008 | WRIGHT, DANA S & GLORIA J | 101,000 | 149,000 | 20,000 | 230,000 | $ | 3,118.80 |
| 3-010 | YORK COUNTY FISH & GAME CLUB | 53,000 | 0 | 0 | 53,000 | $ | 718.68 |
| 3-011 | YORK COUNTY FISH & GAME CLUB | 66,000 | 0 | 0 | 66,000 | $ | 894.96 |
| 3-013 | YORK COUNTY FISH & GAME CLUB | 217,000 | 48,000 | 0 | 265,000 | $ | 3,593.40 |

# PERSONAL PROPERTY TAX LIST 2019

| # | Business/Owner Name | Property Value | BETE Exempt | Assessment | Tax |
|---|---|---|---|---|---|
| 1 | LEBLANC, EDWARD III | 30,000 | 0 | 30,000 | $ 406.80 |
| 5 | COLE FARM DAIRY INC | 15,700 | 0 | 15,700 | $ 212.89 |
| 6 | DAYTON SAND & GRAVEL INC | 3,872,800 | 2,899,900 | 972,900 | $ 13,192.52 |
| 7 | HARRIS, WILLIAM W & DIXIE A | 59,600 | 0 | 59,600 | $ 808.18 |
| 8 | HILL, C DAVID & ROSE MARIE | 49,200 | 49,200 | 0 | $ - |
| 11 | PELLETIER, ADAM | 28,400 | 0 | 28,400 | $ 385.10 |
| 12 | MCLAUGHLIN, JOSEPH & MAXINE | 10,000 | 0 | 10,000 | $ 135.60 |
| 17 | GONNEVILLE, ROGER | 17,300 | 0 | 17,300 | $ 234.59 |
| 22 | DIRECTV LLC | 20,500 | 0 | 20,500 | $ 277.98 |
| 24 | TIME WARNER CABLE NORTHEAST LLC | 519,400 | 0 | 519,400 | $ 7,043.06 |
| 33 | POIRIER, THEODORE M | 10,300 | 0 | 10,300 | $ 139.67 |
| 35 | LEBLANC, EDWARD III & SARAH | 9,500 | 0 | 9,500 | $ 128.82 |
| 38 | GONNEVILLE, DONNA & ROGER | 10,400 | 0 | 10,400 | $ 141.02 |
| 40 | PINET, WILLIAM | 13,400 | 0 | 13,400 | $ 181.70 |
| 41 | SOULIERE SERVICES LLC | 31,700 | 0 | 31,700 | $ 429.85 |
| 42 | ANDY'S AGWAY INC | 12,200 | 0 | 12,200 | $ 165.43 |
| 44 | MESERVE, CLEMENT JR | 33,900 | 32,000 | 1,900 | $ 25.76 |
| 45 | HARRIS, KEITH | 25,100 | 22,500 | 2,600 | $ 35.26 |
| 46 | HARRIS, CLINTON A | 33,000 | 0 | 33,000 | $ 447.48 |
| 48 | AHEARN, FREDERICK J | 8,400 | 0 | 8,400 | $ 113.90 |
| 50 | PIERSONS NURSERIES INC | 173,000 | 0 | 173,000 | $ 2,345.88 |
| 51 | TANGUAY, DAVID | 10,200 | 0 | 10,200 | $ 138.31 |
| 53 | FITZPATRICK, PAUL W JR | 11,400 | 0 | 11,400 | $ 154.58 |
| 56 | JACKSON, LEON & TINA | 43,400 | 42,900 | 500 | $ 6.78 |
| 60 | HOOD, JOHN N | 19,600 | 0 | 19,600 | $ 265.78 |
| 62 | LECLERC, NORMAND R | 18,500 | 0 | 18,500 | $ 250.86 |
| 65 | BOILING SPRING LANDSCAPE INC | 145,800 | 0 | 145,800 | $ 1,977.05 |
| 66 | POIRIER, PAUL | 15,800 | 0 | 15,800 | $ 214.25 |
| 69 | RICKSHAW DEVELOPMENT CORP | 7,400 | 4,700 | 2,700 | $ 36.61 |
| 86 | DANCAUSE, BRIAN | 37,400 | 0 | 37,400 | $ 507.14 |
| 87 | SAWYER, JEFFREY P | 5,900 | 0 | 5,900 | $ 80.00 |
| 90 | COLE, ALBERT P JR | 6,700 | 0 | 6,700 | $ 90.85 |
| 91 | SEVIGNY, MATTHEW | 37,400 | 0 | 37,400 | $ 507.14 |
| 93 | LITTLEFIELD, SCOTT & MICHELLE | 7,900 | 0 | 7,900 | $ 107.12 |
| 96 | MAINE FIBER COMPANY INC | 5,300 | 0 | 5,300 | $ 71.87 |
| 99 | CUSHMAN, HOWARD | 16,500 | 16,500 | 0 | $ - |
| 115 | MAINE RSA #1 | 56,000 | 0 | 56,000 | $ 759.36 |
| 117 | BLI RENTALS LLC | 17,300 | 0 | 17,300 | $ 234.59 |

# CODE ENFORCEMENT OFFICE REPORT 2019

## BUILDING PERMITS ISSUED

| | | | |
|---|---|---|---|
| 5 | Additions | 10 | Single Family Home |
| 5 | Accessory Structure | 6 | Garage |
| 4 | Decks | 3 | Solar Panes |

## PLUMBING PERMITS ISSUED

(17) External Permits (19) 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, for sheds, foundations, pools (in-ground), chimneys, fireplaces, demolition, signs, remodeling projects and any plumbing projects.

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. 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

# DAYTON HISTORICAL PRESERVATION COMMITTEE

Annual Report for the Fiscal Year Ending June 30, 2019

The Dayton Historical Society was originally founded in 2001 by a small group of like minded citizens with the goal of researching, identifying and preserving Dayton's history from its incorporation on April 7, 1854.

Union Falls Road covered bridge across the Saco River to Buxton

In 2014, the society became a Town committee and was renamed the Dayton Historical Preservation Committee. Today the Committee consists of five members, who are appointed by the Board of Selectman.

Meetings are held on the last Tuesdays of February, April, June, August, October and November. Meetings are posted on the calendar on the Town's website. All of Dayton's residents are welcome to attend the meetings and participate in the Committee's many ongoing projects.

The Committee is also continuing its work in locating and identifying the dozens of small hidden cemeteries located throughout Dayton. The Committee is working towards preserving these plots, identifying those laid to rest and mapping their locations for future generations.

With the gracious financial support from the Town of Dayton, the Committee also raises funds through bake sales, online sales and donations from the community to continue with the many projects the Committee is working on.

For more information, or if you are interested in volunteering or serving in any capacity please contact the Dayton Historical Preservation Committee at the Dayton Town Hall or by email at historical@dayton-me.gov.

# DAYTON PARKS & RECREATION

Annual Report for the Fiscal Year Ending June 30, 2019

Dayton Parks and Recreation (DPR) wrapped up another successful year in 2019 having executed many programs and events in our small but mighty community.

We started the year off with a bang or should we say "dodge" with our first ever edition of a mother/son Dodgeball tournament. We had such a successful turnout and to say Dayton Moms are competitive would be an understatement! This idea was created to balance the Father/ Daughter Dance that is annually held in the fall in partnership with the Hitching Post. Many families dress up and lace up their best dancing shoes for this wildly anticipated event which proved to be another great success in 2019.

DPR continues it's mission to provide ways to keep children and families active in the community and help continue to develop athletic skills to last a lifetime. We do this through our soccer and basketball programming as well as the annual Dayton Community 5K which provides an opportunity for the entire family to get outside, get active and utilize one of the many spaces we have to support this mission.

Our collaboration efforts with the Goodwin Mills Fire Department and Lyman Parks and Recreation generated another fantastic Dayton/Lyman Memorial Day Parade which we continue to look forward to each year. We additionally look for other ways that we can work together to provide opportunities for the community.

Our efforts each year could never be possible without the participation and generosity of all of you. With that, we would like to extend a sincere thank you to our supporters whether it's in the form of participation, volunteering, donations, sponsorships or simply continuing to be an advocate for our parks and recreation programming.

2020 surely brings with it new challenges with social distancing, event restrictions and programming cancellations, but we encourage you all to stay positive and be on the lookout for ways that Dayton Parks and Recreation plan to spread some cheer and support our class of 2020 graduating seniors!

Respectfully submitted,

Reegan Hebert, Parks & Recreation Committee Member

# DAYTON PLANNING BOARD ANNUAL REPORT

Fiscal Year Ending June 30, 2019

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2019-June 30, 2020. The following is a summary of the year's work:

| | |
|---|---|
| Regular meetings: | 15 |
| Public Hearings: | 1 |
| Conditional Use Permits: | 3 applications approved |
| Subdivisions: | No new subdivisions approved |
| Subdivision revisions: | No subdivision amendment applications approved |

The Planning Board Chairman, Dan Plourde, resigned from the Planning Board in May 2019. Shannon Belanger was elected as the new Chairperson in June 2019. Christopher Belanger joined the Planning Board in June 2019 and Justin Lord joined the Planning Board in July 2019. John Boissonault, Darren Adams and Bruce Reynolds continue to serve as Planning Board members. Linda Hooper, Secretary, also resigned at the end of 2019. A new Secretary will be needed. The Planning Board continues to be supported by Jim Roberts, Code Enforcement Officer.

The Dayton Planning Board spent many hours reviewing and drafting new Subdivision Regulations for the Town of Dayton. The regulations were finalized at the end of 2019 and a public hearing was set to be held in early 2020. The Planning Board will create new subdivision application forms once the Subdivision Regulations are approved by the Planning Board.

The Planning Board is scheduled to meet on Tuesdays of each month, beginning at 6:30 PM at the Town Hall. The date and meeting information is available on the event section of the town web site at www.dayton-me.gov. Meetings are open to the public. A 2019 Meeting Calendar and Submission Deadline Calendar were created.

Public Hearings are held as needed and are advertised as required. They are also posted on the Town of Dayton web site, and the Town Office, as well as Social Media.

Those wishing to appear on the Planning Board agenda are asked to submit an Application Form detailing their request. Applications are available at 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 Town Hall and on the Town's website.

Meeting minutes are available on the Town's website under "Committee/Board Minutes – 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) was created with one purpose in mind-to protect the rivers in the Saco Basin and all that these rivers represent to the people that live and work here. The legislature provided the start and the performance standards to initiate the program and the cleanliness of the river is a testament to that effort. The Commission's role is one of partnership. Each town has an opportunity to choose two people to represent them on the board and in this way, the Commission is functioning more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It's a fact that many people come to Maine from other places. They arrive proclaiming how wonderful Maine is, the clean air, the clean water and all the trees which looks "nothing like where they are from". Invariably, as areas are built up, the values that people sought out change, bringing inappropriate uses to the shore land are that can lead to land and water based problems.

The Town of Dayton is fortunate to have Sharon Martel and we welcom an alternate member to represent your town in her absence. In a practical sense, Commissioners give the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine's greatest asset. It's hard to understate this important fact.

We are happy to report that we have concluded our nineteenth year of the Saco River Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 35 different locations during the months of May through September. All of the information relating to the past eighteen years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission's job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information is available or questions can be asked by calling Dalyn Houser, the Commission's Executive Director. As always, if the town or citizen has a place on the river they believe should be tested, we would love to hear about it. 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.

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

April 30, 2020

RE: 2019 Report from the Fire Chief

To the Residents of Lyman and Dayton;

2019 was the department's busiest year on record. We responded to 861 emergency calls for service, evaluated 509 patients and transported 364 to local hospitals. We handled 181 reported fires, 95 technical rescues (including motor vehicle crashes) and 70 other responses. We also issued 1193 burning permits.

In October, Chief Roger S. Hooper was offered full time employment with the York County Emergency Management Agency as the Chief Fire and EMS Administrator. I want to thank Chief Hooper for over 41 years of dedicated service to the towns of Dayton and Lyman. For the last 8 years Chief Hooper has served honorably as your Fire Chief, Town Forest Warden, and Lyman's Emergency Management Director.

I have lived in the community for the past 16 years, and this is where my wife and I have decided to raise our family. I have been an active member of the Department for more than 19 years. I have risen through the ranks from Firefighter to Lieutenant, Captain and prior to being name Fire Chief I served as the Assistant Fire Chief. Additionally, I have been a licensed Paramedic for 10 years and worked full-time with the South Portland Fire Department.

I am excited about this opportunity to serve the residents, businesses and visitors of these two great towns. I am just as excited to lead one of the most professional fire department in the State. We are committed to providing the best customer service possible to any and all requesting our services. As a resident of Lyman, I take great pride in leading the Goodwin's Mills Fire Rescue.

This year's budgeting process, including capital planning, quickly became challenging in the face of the COVID-19 pandemic. Despite this, we have presented a fiscally responsible budget taking into account the needs of the community, and our ability to provide a high level of emergency services.

My detailed annual report for 2017 is posted at 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,

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

Mathiew J. Duross
Fire Chief

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

May 4, 2020

To the Community we serve:

The Maine State Police-Troop A is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, three corporals and eleven troopers who provide law enforcement services for five towns in York County. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion in 2015. He has been with the State Police over 17 years where he patrolled and worked as a Detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

Also, within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Warden Service and the Maine Fire Marshal's Office. All members of the Troop work closely with these units to aid and support when needed.

The State Police bring several other resources to the law enforcement and public safety platform for the town of Dayton and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team (3 Dogs assigned to Troop A), Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

Troop A supported patrol coverage for Dayton during 2019 with the use of special traffic details for OUI, distracted driving, seatbelt, and speed enforcement. We also continued to partner with our surrounding police agencies to assure that collaboration and information sharing is maintained as an important part of our investigative and preventative efforts for Dayton.

The Town of Dayton should also be aware that Troop A now has three canine officers, three troopers on the State Police Tactical Team, one drug recognition technician, one negotiator and one firearm instructor. We also have several troopers that are highly skilled in several other areas not the least of which is crisis intervention for persons suffering from mental illness.

During 2019 the State Police, Troop A – continued to work with the Selectpersons, community and businesses of Dayton to assure several annual events were conducted in a safe, successful manner. The collaboration with all entities involved is a good example of assuring the public's safety through cooperation and community partnerships. Working together will assure the upcoming year will reflect our best efforts to keep Dayton safe.

Should anyone have questions regarding this report or any other related activity for the Town of Dayton please feel free to contact us at Maine State Police - Troop A, 502 Waterboro Road, Alfred, Maine, 04002 or by calling 207-459-1300.

Submitted by: Lt. William Ross, Troop Commander, Maine State Police Troop A

# DAYTON CONSOLIDATED SCHOOL
# FACULTY

| | | | |
|---|---|---|---|
| Principal | Kim Sampietro | Secretary | Linda Hooper |
| Kindergarten | Morgan Austin | Grade 3 | Nancy Nadeau |
| Grade 1 | Nancy Cartier | Grade 4/5 | Chelsea Fay<br>Amanda Martin |
| Grade 2 | Reba Walton | | Sandy Trask |

| | |
|---|---|
| Special Education | Shannon Cavanaugh<br>Kristina Patterson |
| Speech | Kristin Cataldi |
| Art | Justine Frappier |
| Computer/STEM/PE | Jill Keimach |
| Instructional Strategist/Title I | Deidre Braley |
| Music | Monica Moore |
| Guidance Counselor | Heather Balfour |
| Social Worker/Behavior Specialist | |
| Educational Technicians | Patricia Armstrong<br>Jefferson Coniaris<br>Elizabeth Cartier<br>Sara Dulong<br>Nancy Van Tassell |
| Occupational Therapist | Nancy Buch |
| Librarian | Laci Erikson |
| Nurse | Jennifer Aguirre |
| Kitchen | Patti Danis<br>Dolores Bedard |
| Custodians | Debbie Carter<br>Shane Doucette<br>Homer Grant |
| Bus Drivers/Aide | Steve Kerner<br>Robert Northrup<br>Denise Bastarache<br>Ann Lantange<br>Karin West |
| Gifted & Talented | Suzanne Tighe |
| School Psychologist | Jennifer McVeigh |
| Physical Therapy | Nancy Valcourt |

# WAGES & SALARIES FISCAL YEAR 2019

| | | |
|---|---|---|
| Animal Control Officer | Kristin Russell-Perkins | $4,606.00 |
| Assessor | Alexander Konczal | $18,375.00 |
| Ballot Clerks | Valerie Cole | $194.25 |
| | Sharon LeBlanc | $65.00 |
| | Marjorie Lord | $131.00 |
| | Tamara Pisani | $71.50 |
| | Joan Warren | $131.00 |
| Board of Selectmen | Scott Littlefield | $4,997.54 |
| | Daniel E. Gay | $4,437.53 |
| | Jarod Harriman | $4,250.00 |
| CEO/Building Inspector/Plumbing Inspector/Constable/Deputy General Assistance | Jim Roberts | $39,586.79 |
| Cleaning Staff | Heather Lavoie | $5,428.13 |
| Deputy Town Clerk/Tax Collector | Jessica Brackett | $1,077.27 |
| Moderator | Christopher Belanger | $68.75 |
| Planning Board Clerk | Linda Bristol | $1,211.00 |
| Planning Board Members | Darren Adams | $250.00 |
| | Shannon Belanger | $1,108.13 |
| | John Boissonnault | $237.50 |
| | Daniel Plourde | $218.75 |
| | Bruce Reynolds | $165.63 |
| Road Commissioner | Michael Souliere | $2,500.00 |
| School Board Members | Matthew Cook | $1,500.00 |
| | Denis Elie | $2,000.00 |
| | Arelle Harris | $1,125.00 |
| | Susan Sydnor | $375.00 |
| Tax Collector | Yvonne Shaw | $22,843.94 |
| Town Clerk | Victoria Rochefort | $19,174.64 |
| Treasurer/Selectmen Clerk/General Assistance | Angela Cushman | $26,404.89 |

TOTAL $162,534.24

# TOWN OF DAYTON

## DAYTON, MAINE

**FINANCIAL AUDIT REPORT**

**JUNE 30, 2019**

**TOWN OF DAYTON**
**DAYTON, MAINE**
**JUNE 30, 2019**

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**Smith&Associates, CPAs**
*A Professional Association*

500 US Route One, Suite 102 • 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, each major fund and the aggregate remaining fund information of the Town of Dayton, Maine as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

**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, each major fund, and the aggregate remaining fund information of the Town of Dayton as of June 30, 2019 and the changes in financial position and, where applicable, cash flows thereof and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**
As disclosed in Note 18, for the year ended June 30, 2019 the Town of Dayton was able to obtain actuarial data and reporting with respect to its School Department's group health insurance plan allowing it to record relevant other post-employment ("OPEB") financial statement elements arising from the application of GASB Statement No. 75 to that plan. In establishing these balances, it was necessary for the Town to restate its governmental activities net position as of June 30, 2018, resulting in a reduction of that net position in the amount of $357,696. Our opinion is not modified with respect to this matter.

**Other Matters**
*Required Supplementary Information*
Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedule of the Town's Proportionate Share of Net Pension Liability, Schedule of Town Pension Contributions, and Schedules III, IV and V (relating to OPEB plans) be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*
The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Smith & Associates

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

**Yarmouth, Maine**
**February 6, 2020**

# MANAGEMENT DISCUSSION AND ANALYSIS

This Management Discussion and Analysis is an analysis of the financial condition and operating results of the town for the fiscal year ended June 30, 2019 written by town management. The purpose is to foster increased interest from citizenry and taxpayers and to provide an easily read overview of the town's financial condition in conjunction with the audited financial statements.

## FINANCIAL HIGHLIGHTS

- The assets of the Town of Dayton exceeded its liabilities at the close of the most recent fiscal year by $5,992,502 per Exhibit I (net position).

- At the close of the current fiscal year, the Town of Dayton's governmental funds reported combined ending fund balances of $3,612,735 representing an increase of $839,824 over the prior year, per Exhibit III.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Dayton's financial statements. The Town's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-Wide Financial Statements:** The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* (Exhibit I) presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* (Exhibit II) presents revenue and expenses and shows how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities), if applicable. Currently the Town conducts no activities which qualify for treatment as business-type activities.

**Fund Financial Statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dayton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can currently be divided into two categories: governmental funds and fiduciary funds.

Governmental funds – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Fiduciary funds – When the Town holds and/or manages assets and executes financial transactions on behalf of other parties, these amounts and activities are typically reported in fiduciary funds, and are accounted for using the full accrual basis of accounting, which is the same basis of accounting used in preparing the government-wide financial statements discussed earlier. However, as these assets, liabilities and activities are for the benefit of parties other than the Town and its citizenry in a broad sense, these amounts are not included in the government-wide financial statements, but are presented in a separate set of financial statements included within the attached report.

**Notes to the Financial Statements**: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## COMPARATIVE DATA

The following tables provide a summary of the Town of Dayton's net position and statement of activities for the year ended June 30, 2019, with comparative data for the previous year. Net position serves as a useful indicator of the Town's financial position. Changes in net position generally indicate the direction (positive and negative) of the Town's financial position over time. Note that the following information excludes the Town's fiduciary fund amounts.

## COMPARATIVE DATA (CONTINUED)

### TOWN OF DAYTON'S NET POSITION

| | Governmental Activities | |
|---|---|---|
| **Condensed Statement of Net Position** | **30-Jun-19** | **30-Jun-18 (Restated)** |
| **Assets** | | |
| Current and Other Assets | $ 4,162,525 | $ 3,396,380 |
| Capital Assets | 4,304,297 | 3,674,578 |
| **Total Assets** | $ 8,466,822 | $ 7,070,958 |
| | | |
| **Deferred Outflows of Resources** | $ 61,073 | $ 93,012 |
| | | |
| **Liabilities** | | |
| Current and Other Liabilities | $ 698,190 | $ 638,048 |
| Long Term Liabilities | 1,789,015 | 798,271 |
| **Total Liabilities** | $ 2,487,205 | $ 1,436,319 |
| | | |
| **Deferred Inflows of Resources** | $ 48,188 | $ 48,964 |
| | | |
| **Net Position** | | |
| Net Investment in Capital Assets | $ 2,743,914 | $ 3,220,828 |
| Restricted | 72,215 | 85,299 |
| Unrestricted | 3,176,373 | 2,372,560 |
| **Total Net Position** | $ 5,992,502 | $ 5,678,687 |

A significant portion of the Town's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* $3,176,373 may be used to meet the governments' ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position. The same situation held true for the prior year. The Town's net position increased by $313,815 during the current fiscal year as per Exhibit II.

**COMPARATIVE DATA (CONTINUED)**

**TOWN OF DAYTON'S CHANGES IN NET POSITION**

| | Governmental Activities | |
|---|---|---|
| **Condensed Statement of Activities** | **30-Jun-19** | **30-Jun-18 (Restated)** |
| **Revenues:** | | |
| *Program Revenues* | | |
| Charge for Services | $ 81,846 | $ 123,196 |
| Operating Grants and Contributions | 2,425,145 | 2,615,823 |
| Capital Grants and Contributions | 0 | 0 |
| *General Revenues* | | |
| Property and Other Taxes | 3,924,727 | 3,794,107 |
| Grants and Contributions Not Restricted to Specific Programs | 225,351 | 212,333 |
| Unrestricted Investment Earnings | 88,462 | 43,181 |
| Miscellaneous | 7,783 | 2,798 |
| **Total Revenues** | $6,753,314 | $6,791,438 |
| **Expenses** | | |
| General Government | $ 271,207 | $ 268,710 |
| Public Works and Sanitation | 488,477 | 373,642 |
| Public Safety | 183,727 | 235,536 |
| Health and Welfare | 1,040 | 2,475 |
| Education | 5,104,541 | 5,101,483 |
| Culture and Recreation | 9,854 | 15,764 |
| Fixed Charges | 148,321 | 172,280 |
| Interest | 35,420 | 9,047 |
| Depreciation, Unallocated and Other | 196,912 | 115,057 |
| **Total Expenses** | $6,439,499 | $6,293,994 |
| **Increase (Decrease) In Net Position** | $ 313,815 | $ 497,444 |
| **Net Position, July 1** | $5,678,687 | $5,538,939 |
| **Prior Period Adjustment – OPEB** | 0 | (357,696) |
| **Net Position, June 30** | $5,992,502 | $5,678,687 |

## ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Activities indicates that the total revenues exceeded total expenses by $313,815, contributing to a strong overall financial position for the year ended June 30, 2019.

## ANALYSIS OF SIGNIFICANT INDIVIDUAL FUND BALANCES, TRANSACTIONS AND CHANGES IN FUND BALANCES

**General Fund –** Revenues were in excess of expenditures and then decreased by net transfers of $167,659 increasing the fund balance to $1,959,566. While the amount of fund balance that any town needs to maintain is debatable, this amount is reasonable by most standards.

**School Department –** This fund balance decreased by $98,387 to $607,901 at June 30, 2019.

**Other Governmental Funds –** On a combined basis these fund balances increased compared to last year's total by $531,353, to $1,045,268, with most of this growth (in the amount of $394,378) occurring within the new Road Bond Fund, presented this year as a major fund.

## GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, actual revenues exceeded budget by $33,860 and actual expenditures were kept under budget by $341,121 producing a favorable variance on a net basis of $374,981. Approximately 60% of operating revenue for the Town comes directly from our residents through Property and Excise taxes, and 83% of expenditures go directly to Education and York County Government.

## CAPITAL ASSET AND DEBT

### Capital Assets

Additions to Capital Assets before depreciation totaled $913,797 for the fiscal year ended June 30, 2019 and retirements, net of accumulated depreciation totaled $87,166 for the current year. Depreciation expense was $196,912 for this year. Included within this year's additions were significant road reconstruction costs and a school bus, plus several smaller items.

### Debt

The Town's total debt increased by $1,084,595 to $1,527,227, resulting from the new road reconstruction bond in the face amount of $1,150,000 plus financing for a new school bus, offset by normal principal payments against existing debt.

## NEXT YEAR'S BUDGET AND OTHER CURRENTLY KNOWN FACTS AND CIRCUMSTANCES

The Town is well positioned financially as it heads into its next fiscal year. In recognition of this, the Town voted to appropriate $175,000 of general fund balance to be utilized in the fiscal year ending June 30, 2020 to reduce property taxes which would otherwise need to be raised.

**EXHIBIT I**

**TOWN OF DAYTON**
**STATEMENT OF NET POSITION**
**JUNE 30, 2019**

| | Primary Government Governmental Activities |
|---|---|
| **Assets** | |
| Cash and Cash Equivalents | $ 4,070,970 |
| Taxes Receivable | 10,198 |
| Tax Liens Receivable | 52,448 |
| Accounts Receivable | 26,330 |
| Inventory | 2,579 |
| Capital Assets, Net of Accumulated Depreciation | 4,304,297 |
| **Total Assets** | $ 8,466,822 |
| **Deferred Outflows of Resources** | |
| Related to OPEB Plans | $ 5,156 |
| Related to Pensions | 55,917 |
| **Total Deferred Outflows of Resources** | $ 61,073 |
| **Liabilities** | |
| Accounts Payable | $ 247,121 |
| Accrued Expenses | 236,801 |
| Non Current Liabilities | |
| Due Within One Year | 214,268 |
| Due Greater Than One Year | 1,789,015 |
| **Total Liabilities** | $ 2,487,205 |
| **Deferred Inflows of Resources** | |
| Related to Property Taxes | $ 16,271 |
| Related to OPEB Plans | 21,550 |
| Related to Pensions | 10,367 |
| **Total Deferred Inflows of Resources** | $ 48,188 |
| **Net Position** | |
| *Net Investment in Capital Assets* | $ 2,743,914 |
| *Restricted* | |
| Special Revenue Funds | 72,215 |
| *Unrestricted* | 3,176,373 |
| **Total Net Position** | $ 5,992,502 |

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

**EXHIBIT II**

# TOWN OF DAYTON
# STATEMENT OF ACTIVITIES
# FOR THE YEAR ENDED JUNE 30, 2019

| | | Program Revenues | | Net (Expense) Revenue and Changes in Net Position Primary Government |
|---|---|---|---|---|
| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Governmental Activities |
| **Primary Government** | | | | |
| **Governmental Activities** | | | | |
| General Government | $ 271,207 | $ 53,226 | $ 0 | $ (217,981) |
| Public Works and Sanitation | 488,477 | 0 | 27,692 | (460,785) |
| Public Safety | 183,727 | 0 | 3,218 | (180,509) |
| Health and Welfare | 1,040 | 0 | 0 | (1,040) |
| Education | 5,104,541 | 28,620 | 2,394,235 | (2,681,686) |
| Culture and Recreation | 9,854 | 0 | 0 | (9,854) |
| Fixed Charges | 148,321 | 0 | 0 | (148,321) |
| Interest on Long-Term Debt | 35,420 | 0 | 0 | (35,420) |
| Depreciation - Unallocated | 196,912 | 0 | 0 | (196,912) |
| **Total Governmental Activities** | $ 6,439,499 | $ 81,846 | $ 2,425,145 | $ (3,932,508) |

| | |
|---|---|
| **General Revenues** | |
| Property and Other Taxes | $ 3,924,727 |
| Grants and Contributions Not Restricted to Special Programs | 225,351 |
| Unrestricted Investment Earnings | 88,462 |
| Miscellaneous Revenues | 18,449 |
| Loss on Asset Disposal | (10,666) |
| **Total General Revenues** | $ 4,246,323 |
| **Change in Net Position** | $ 313,815 |
| **Net Position – July 1, 2018, Previously Stated** | $ 6,036,383 |
| **Prior Period Adjustment** | (357,696) |
| **Net Position – July 1, 2018, Restated** | $ 5,678,687 |
| **Net Position – June 30, 2019** | $ 5,992,502 |

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

**EXHIBIT III**

# TOWN OF DAYTON
# BALANCE SHEET
# GOVERNMENTAL FUNDS
# JUNE 30, 2019

| | General Fund | Dayton School Department | Road Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and Cash Equivalents | $ 3,597,492 | $ 0 | $ 394,378 | $ 79,100 | $ 4,070,970 |
| Taxes Receivable | 10,198 | 0 | 0 | 0 | 10,198 |
| Tax Liens Receivable | 52,448 | 0 | 0 | 0 | 52,448 |
| Accounts Receivable | 16,542 | 0 | 0 | 9,788 | 26,330 |
| Inventory | 0 | 0 | 0 | 2,579 | 2,579 |
| Due From Other Funds | 0 | 1,035,270 | 0 | 606,839 | 1,642,109 |
| **Total Assets** | $ 3,676,680 | $ 1,035,270 | $ 394,378 | $ 698,306 | $ 5,804,634 |
| **Deferred Outflows of Resources** | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Assets and Deferred Outflows of Resources** | $ 3,676,680 | $ 1,035,270 | $ 394,378 | $ 698,306 | $ 5,804,634 |
| **Liabilities, Deferred Inflows of Resources and Fund Balance** | | | | | |
| **Liabilities** | | | | | |
| Accounts Payable | $ 0 | $ 247,086 | $ 0 | $ 35 | $ 247,121 |
| Accrued Expenses | 61,439 | 164,459 | 0 | 0 | 225,898 |
| Due to Other Funds | 1,578,904 | 15,824 | 0 | 47,381 | 1,642,109 |
| **Total Liabilities** | $ 1,640,343 | $ 427,369 | $ 0 | $ 47,416 | $ 2,115,128 |
| **Deferred Inflows of Resources** | | | | | |
| Unavailable Revenue – Property Taxes | $ 76,771 | $ 0 | $ 0 | $ 0 | $ 76,771 |
| **Fund Balance** | | | | | |
| *Nonspendable* | | | | | |
| Inventory | $ 0 | $ 0 | $ 0 | $ 2,579 | $ 2,579 |
| *Restricted* | | | | | |
| Special Revenues Funds | 0 | 0 | 0 | 99,300 | 99,300 |
| *Committed* | | | | | |
| Dayton School Department | 0 | 607,901 | 0 | 0 | 607,901 |
| Appropriated for FY 19/20 | 175,000 | 0 | 0 | 0 | 175,000 |
| Capital Project Funds | 0 | 0 | 394,378 | 574,092 | 968,470 |
| *Assigned* | | | | | |
| Permanent Funds – Expendable | 0 | 0 | 0 | 2,004 | 2,004 |
| *Unassigned* | | | | | |
| School Lunch Program | 0 | 0 | 0 | (27,085) | (27,085) |
| General Fund | 1,784,566 | 0 | 0 | 0 | 1,784,566 |
| **Total Fund Balance** | $ 1,959,566 | $ 607,901 | $ 394,378 | $ 650,890 | $ 3,612,735 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balance** | $ 3,676,680 | $ 1,035,270 | $ 394,378 | $ 698,306 | $ 5,804,634 |

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

**EXHIBIT IV**

**TOWN OF DAYTON**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION**
**JUNE 30, 2019**

| | | |
|---|---|---|
| **Total Fund Balance – Total Governmental Funds** | | $ 3,612,735 |
| **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. | | 4,304,297 |
| 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. | | (10,903) |
| Unavailable Property Tax Revenues are Not Available to Pay for Current Expenditures and, Therefore, are Deferred Inflows of Resources. | | 60,500 |
| 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 | $ 214,268 | |
| Due in More than One Year | 1,346,115 | |
| Net Pension Liability | 64,665 | |
| Net OPEB Liability | 370,017 | |
| Accrued Compensated Absence Pay | 8,218 | (2,003,283) |
| Deferred Outflows and Deferred Inflow Related to Defined Benefit Pension Plan and Defined Benefit OPEB Plans | | 29,156 |
| **Net Position of Governmental Activities** | | $ 5,992,502 |

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, 2019

| | General Fund | Dayton School Department | Road Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Property and Other Taxes | $ 1,296,260 | $ 2,638,467 | $ 0 | $ 0 | $ 3,934,727 |
| Intergovernmental | 256,261 | 2,173,964 | 0 | 141,932 | 2,572,157 |
| On-Behalf Payments | 0 | 104,548 | 0 | 0 | 104,548 |
| Licenses, Permits and Fees | 41,207 | 0 | 0 | 12,019 | 53,226 |
| Charges for Services | 0 | 0 | 0 | 28,620 | 28,620 |
| Investment Income | 76,808 | 0 | 10,326 | 1,328 | 88,462 |
| Miscellaneous | 17,517 | 61,658 | 0 | 13,741 | 92,916 |
| **Total Revenues** | $ 1,688,053 | $ 4,978,637 | $ 10,326 | $ 197,640 | $ 6,874,656 |
| **Expenditures** | | | | | |
| *Current* | | | | | |
| General Government | $ 271,806 | $ 0 | $ 0 | $ 0 | $ 271,806 |
| Public Works and Sanitation | 455,443 | 0 | 0 | 10,027 | 465,470 |
| Public Safety | 186,117 | 0 | 0 | 3,100 | 189,217 |
| Public Health and Welfare | 1,040 | 0 | 0 | 0 | 1,040 |
| Education | 0 | 4,945,380 | 0 | 189,783 | 5,135,163 |
| Culture and Recreation | 9,854 | 0 | 0 | 0 | 9,854 |
| Debt Service | 30,617 | 0 | 0 | 0 | 30,617 |
| Fixed Charges | 148,321 | 0 | 0 | 0 | 148,321 |
| On-Behalf Payments | 0 | 104,548 | 0 | 0 | 104,548 |
| *Capital Outlay* | 10,338 | 84,342 | 799,105 | 52,455 | 946,240 |
| **Total Expenditures** | $ 1,113,536 | $ 5,134,270 | $ 799,105 | $ 255,365 | $ 7,302,276 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | $ 574,517 | $ (155,633) | $ (788,779) | $ (57,725) | $ (427,620) |
| **Other Financing Sources (Uses)** | | | | | |
| Proceeds of Long-Term Debt | $ 0 | $ 84,342 | $ 1,183,157 | $ 0 | $ 1,267,499 |
| Increase In (Use Of) Inventory | 0 | 0 | 0 | (55) | (55) |
| Transfers In (Out) | (167,659) | (27,096) | 0 | 194,755 | 0 |
| **Total Other Financing Sources (Uses)** | $ (167,659) | $ 57,246 | $ 1,183,157 | $ 194,700 | $ 1,267,444 |
| **Net Change in Fund Balance** | $ 406,858 | $ (98,387) | $ 394,378 | $ 136,975 | $ 839,824 |
| **Fund Balance – July 1, 2018** | 1,552,708 | 706,288 | $ 0 | 513,915 | 2,772,911 |
| **Fund Balance - June 30, 2019** | $ 1,959,566 | $ 607,901 | $ 394,378 | $ 650,890 | $ 3,612,735 |

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

**EXHIBIT VI**

**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, 2019**

| | |
|---|---|
| **Net Change In Fund Balance – Total Governmental Funds** | $ 839,824 |
| **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, net of disposals. | 907,797 |
| 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. | (196,912) |
| Change in Deferred Property Tax Revenue | (10,000) |
| Book Value of Capital Assets Disposed of During the Year | (87,166) |
| 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. | (1,117,752) |
| Accrued Interest Expense on Long-Term Debt as Well as Accrued Compensated Absences are reported in the Government-Wide Statement of Activities and Changes in Net Position, But Do Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense and Accrued Compensated Absence Expense are not Reported as Expenditures in Governmental Funds. | (6,101) |
| Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68 and OPEB Balances in Connection with GASB No. 75 | (15,875) |
| **Change In Net Position of Governmental Activities** | $ 313,815 |

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

**EXHIBIT VII**

**TOWN OF DAYTON**
**GENERAL FUND(a)**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL**
**FOR THE YEAR ENDED JUNE 30, 2019**

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| **Revenues(b)** | Original | Final | Amounts | (Negative) |
| Property and Other Taxes | $ 3,718,804 | $ 3,718,804 | $ 3,934,727 | $ 215,923 |
| Intergovernmental | 2,809,478 | 2,809,478 | 2,430,225 | (379,253) |
| Licenses, Permits and Fees | 0 | 0 | 41,207 | 41,207 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 76,808 | 76,808 |
| Miscellaneous | 0 | 0 | 79,175 | 79,175 |
| **Total Revenues** | $ 6,528,282 | $ 6,528,282 | $ 6,562,142 | $ 33,860 |
| **Expenditures(b)** | | | | |
| *Current* | | | | |
| General Government | $ 281,728 | $ 281,516 | $ 271,806 | $ 9,710 |
| Public Works and Sanitation | 588,000 | 457,261 | 455,443 | 1,818 |
| Public Safety | 220,027 | 217,627 | 186,117 | 31,510 |
| Public Health and Welfare | 2,000 | 2,000 | 1,040 | 960 |
| Education | 5,177,884 | 5,175,788 | 4,945,380 | 230,408 |
| Culture and Recreation | 10,500 | 9,854 | 9,854 | 0 |
| Debt Service | 30,615 | 30,615 | 30,617 | (2) |
| Fixed Charges | 215,038 | 215,038 | 148,321 | 66,717 |
| Capital Outlay | 44,000 | 94,680 | 94,680 | 0 |
| **Total Expenditures** | $ 6,569,792 | $ 6,484,379 | $ 6,143,258 | $ 341,121 |
| **Excess (Deficiency) of Revenue Over (Under) Expenditures** | $ (41,510) | $ 43,903 | $ 418,884 | $ 374,981 |
| **Other Financing Sources (Uses)** | | | | |
| Proceeds from Long Term Debt | $ 0 | $ 84,342 | $ 84,342 | $ 0 |
| Transfers In (Out) | (25,000) | (194,755) | (194,755) | 0 |
| **Total Other Financing Sources (Uses)** | $ (25,000) | $ (110,413) | $ (110,413) | $ 0 |
| **Net Change in Fund Balance** | $ (66,510) | $ (66,510) | $ 308,471 | $ 374,981 |
| **Fund Balance - July 1, 2018** | 2,258,996 | 2,258,996 | 2,258,996 | 0 |
| **Fund Balance - June 30, 2019** | $ 2,192,486 | $ 2,192,486 | $ 2,567,467 | $ 374,981 |

(a) Inclusive of Dayton School Department's General Fund.
(b) Excluding On-Behalf Payments

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

**EXHIBIT VIII**

**TOWN OF DAYTON**
**STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**JUNE 30, 2019**

| | Agency Funds |
|---|---|
| **Assets** | |
| Cash and Cash Equivalents | $ 1,627 |
| **Liabilities** | |
| Amounts Held for Others | $ 1,627 |
| **Net Position** | |
| Held in Trust | $ 0 |

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

**TOWN OF DAYTON**
**NOTES TO FINANCIAL STATEMENTS**
**JUNE 30, 2019**

## 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.
- 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.

## 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, other than the Dayton School Department which is 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:

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

### D. – 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. The Dayton School Department is a major fund.

*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.

## 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.

### G. – Inventories

The Lunch Program follows the purchases method of accounting for food and supplies. Inventories are valued at the lower of cost (first-in, first-out basis) or market. The cost of donated federal commodities is computed at fair market value on the date received.

### H. – 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 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.

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

### I. – 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. 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.

### J. – Compensated Absences

Under the terms of personnel policies, vacation, sick leave, and compensation time are granted in varying amounts according to length of service. For non-School Department personnel, the Town of Dayton recognizes accumulated sick and 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 for such personnel was $8,218 at June 30, 2019. For School Department staff, established policy is to recognize the costs of compensated absences when actually paid, thus no liability for these amounts has been recorded.

### K. – 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.

### L. – Deferred Outflows and Inflows of Resources

*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.

*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 No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

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

### L. – Deferred Outflows and Inflows of Resources (Continued)

Per Exhibit I, the deferred inflows of resources listed at June 30, 2019 for the Town of Dayton amounted to $48,188, while the deferred outflow of resources amounted to $61,073. Per Exhibit III, the deferred inflows of resources listed at June 30, 2019 for the Town of Dayton amounted to $76,771, and there was no deferred outflow of resources at that time.

### M. – 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.

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

**Fund Financial Statements**
Governmental fund equity is classified as fund balance. The Town's fund balances represent: **(1) Nonspendable Fund Balance,** resources that cannot be spent because of legal or contractual provisions that require they be 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.

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

### M. – Equity Classifications

**Fund Financial Statements**
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.

### N. – 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.

### O. – Accounts Receivable

Accounts Receivable at June 30, 2019, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

## NOTE 2 – CASH AND CASH EQUIVALENTS

The Town's deposits may be exposed at times to various risks, such as those that follow:

*Custodial Credit Risk – Deposits* – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions.

*Interest Rate Risk* – The Town does not currently have a deposit policy for interest rate risk.

*Credit Risk* – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

*Concentration of Credit Risk* –The Town does not have a policy for concentration of credit risk.

## 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 1st 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 total assessed value for the list of April 1, 2018 upon which the levy for the year ended June 30, 2019, was based amounted to $242,109,900. This assessed value was 102.83% of the 2019 State valuation of $235,450,000.

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 $85,148 for the year ended June 30, 2019.

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 2018-2019 levy:

| | |
|---|---|
| Assessed Value | $ 242,109,900 |
| Less: Homestead Exemption | (6,580,000) |
| BETE | (1,652,350) |
| Net Assessed Value | $ 233,877,550 |
| Tax Rate (Per $1,000) | 14.34 |
| Commitment | $ 3,353,804 |
| Supplemental Taxes Assessed | 5,598 |
| Subtotal | $ 3,359,402 |
| Less: Abatements | (1,301) |
| Liened | (35,903) |
| Collections | (3,356,242) |
| Receivable (Including Liens) at Year End | $ 1,859 |
| Collection Rate | 99.9% |

Property taxes were due on September 27, 2018 with interest charged at a rate of 8% on delinquent accounts.

## NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

| | Beginning Balance July 1 | Additions/ Completions | Disposals | Ending Balance June 30 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| *Capital Assets not being Depreciated* | | | | |
| Land | $ 125,192 | $ 0 | $ 0 | $ 125,192 |
| *Capital Assets, Being Depreciated*: | | | | |
| Land Improvements | $ 15,297 | $ 0 | $ 0 | $ 15,297 |
| Buildings and Improvements | 2,962,908 | 0 | 0 | 2,962,908 |
| Furniture and Fixtures | 69,860 | 0 | 0 | 69,860 |
| Machinery and Equipment | 406,792 | 6,810 | 0 | 413,602 |
| Vehicles | 1,317,064 | 142,797 | 279,481 | 1,180,380 |
| Infrastructure | 1,387,231 | 764,190 | 0 | 2,151,421 |
| Total Capital Assets, being Depreciated | $ 6,159,152 | $ 913,797 | $ 279,481 | $ 6,793,468 |
| *Less Accumulated Depreciation for* | | | | |
| Land Improvements | $ 15,294 | $ 0 | $ 0 | $ 15,294 |
| Buildings and Improvements | 1,316,687 | 70,345 | 0 | 1,387,032 |
| Furniture and Fixtures | 68,969 | 890 | 0 | 69,859 |
| Machinery and Equipment | 352,195 | 16,713 | 0 | 368,908 |
| Vehicles | 683,871 | 64,504 | 192,315 | 556,060 |
| Infrastructure | 172,750 | 44,460 | 0 | 217,210 |
| Total Accumulated Depreciation | $ 2,609,766 | $ 196,912 | $ 192,315 | $ 2,614,363 |
| Total Capital Assets, being Depreciated, Net | $ 3,549,386 | $ 716,885 | $ 87,166 | $ 4,179,105 |
| **Governmental Activities Capital Assets, Net** | $ 3,674,578 | $ 716,885 | $ 87,166 | $ 4,304,297 |

Depreciation expense has not been charged as a direct expense.

## NOTE 5 – LONG-TERM DEBT

At June 30, 2019, bonds, notes and capital leases payable consisted of the following individual issues:

| | Governmental Activities |
|---|---|
| **Maine Municipal Bond Bank**<br>*General Obligation Bond of 2008*<br>Variable Interest Rates of 2.075% -5.575%,<br>Original Issue of $350,000 on October 30, 2008<br>Annual Principal Payments of $15,700 - $29,797,<br>Maturity Due November 1, 2024. | $159,435 |

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

| | Governmental Activities (Continued) |
|---|---|
| **US Bank**<br>Commercial Lease Agreement between Towns of Lyman and Dayton and Lessor for Certain Fire Equipment. Each Town Owns 50% of the Asset and 50% of the Lease Obligation. Payments of $1,000 for 60 Months. Interest Rate of 4.97%. | 7,258 |
| **Biddeford Savings Bank**<br>Term note secured by equipment, interest at 2.2%, annual payments of principal and interest in the amount of $2,784, due July, 2021, with non-appropriation clause. | 5,386 |
| **Biddeford Savings Bank**<br>Term note secured by vehicle, interest at 2.56%, annual payments of principal and interest in the amount of $18,762, prepayment penalty of 5%, cross-defaulted and cross-collateralized with other obligations due this lender, due November, 2021, with non-appropriation clause. | 36,096 |
| **Biddeford Savings Bank**<br>Term note secured by vehicle, interest at 2.74%, annual payments of principal and interest in the amount of $18,432, cross-defaulted and cross-collateralized with other obligations due this lender, due in full February, 2023, with non-appropriation clause. | 52,366 |
| **Biddeford Savings Bank**<br>Term note secured by vehicle, interest at 2.70%, annual payments of principal and interest in the amount of $17,630, cross-defaulted and cross-collateralized with other obligations due this lender, due in full August, 2022, with non-appropriation clause. | 50,242 |
| **Biddeford Savings Bank**<br>Term note secured by vehicle, interest at 3.62%, annual payments of principal and interest in the amount of $18,161, cross-defaulted and cross-collateralized with other obligations due this lender, due in full October, 2023, with non-appropriation clause. | 66,444 |
| **UBS Financial Services (Underwriter)**<br>General obligation bond with face amount of $1,150,000 issued at premium of $33,156, coupon rates ranging from 3.0% to 4.0%, repayable in annual instalments of principal of $115,000 each with interest payable semi-annually, maturity in November, 2028. | 1,150,000 |
| **Total** | $ 1,527,227 |

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

### Change in Outstanding Debt

At June 30, 2019, long-term liability activity consisted of the following:

| Governmental Activities | Balance July 1 | Issues Additions | Payments Expenditures | Balance June 30 | Due Within One Year |
|---|---|---|---|---|---|
| General Obligation Bonds | $ 182,652 | $1,150,000 | 23,217 | $1,309,435 | $ 139,014 |
| Notes Payable | 247,232 | 84,342 | 121,040 | 210,534 | 69,484 |
| Capital Lease | 12,748 | 0 | 5,490 | 7,258 | 5,770 |
| Net Pension Obligation | 72,583 | 0 | 7,918 | 64,665 | 0 |
| Net OPEB Liability | 373,707 | 1,195 | 4,885 | 370,017 | 0 |
| Accrued Compensation | 6,975 | 1,243 | 0 | 8,218 | 0 |
| **Total** | $ 895,897 | $1,236,780 | 162,550 | $1,970,127 | $ 214,268 |

### Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2019, are as follows:

| Year Ending | Governmental Activities – Bonds and Notes | | |
|---|---|---|---|
| June 30 | Principal | Interest | Total |
| 2019/20 | $ 208,498 | $ 48,161 | $ 256,659 |
| 2020/21 | 211,307 | 41,734 | 253,041 |
| 2021/22 | 192,746 | 34,707 | 227,453 |
| 2022/23 | 159,481 | 28,185 | 187,666 |
| 2023/24 | 143,150 | 21,830 | 164,980 |
| 2025/29 | 604,787 | 52,489 | 657,276 |
| **Total** | $1,519,969 | $ 227,106 | $1,747,075 |

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, 2019, the amount of outstanding long-term debt was equal to 0.63% of property valuation for the year then ended.

### Lease Payable

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2019:

| Year Ending June 30 | Total |
|---|---|
| 2019/20 | $ 6,000 |
| 2020/21 | 1,500 |
| **Total Minimum Lease Payments** | $ 7,500 |
| Less: Amount Representing Interest | (242) |
| **Present Value of Future Minimum Lease Payments** | $ 7,258 |

## NOTE 6 – RETIREMENT PLAN

The Dayton School Department provides retirement pension plan for its employees through a defined benefit pension plan.

### I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

A. *Plan Description*

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays the unfunded actuarial liability (UAL) on behalf of the teachers, while the School Department contributes the normal cost, which is actuarially calculated. The School Department has been enrolled in the MEPERS system since July 1, 2014. MEPERS is established under Maine law found in 5 MRSA Part 20. The authority to establish and amend benefit provisions rests with the State legislature.

B. *Funding Policy*

The School Department makes available to all full-time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), State Employees and Teachers Plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS, 7.65%. The School shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

C. *Pension Benefits*

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Full vesting (i.e. eligibility for maximum benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for School Department employees. Normal retirement age of State Employees and Teachers members is age 60 to 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members. Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

D. *Revenue Recognition*

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

## NOTE 6 – RETIREMENT PLANS (CONTINUED)

E. *Member and Employer Contributions*

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations.

For the year ended June 30, 2019, the member contribution rate was 7.65%, the School Department's contribution rate was 3.97% (normal cost), and the State of Maine contributed 11.68% (UAL).

F. *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2019, the School Department reported a net pension liability of $64,665. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

The School Department proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2018 measurement date, the School Department proportion was 0.004792%, while at the June 30, 2017 measurement date it was 0.004997%.

At June 30, 2019 the School Department's reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the School Department's participation in the Teacher plan, as follows:

| | |
|---|---|
| School Department's Proportionate Share of Net Pension Liability | $ 64,665 |
| State of Maine's Proportionate Share of Net Pension Liability | 1,016,891 |
| Total | $1,081,556 |

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of $130,821, on-behalf payments of $102,019 and State support of $75,664.

## NOTE 6 – RETIREMENT PLANS (CONTINUED)

F. *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

At June 30, 2019, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between Expected and Actual Experience | $ 1,975 | $ 0 |
| Changes in Assumptions | 4,068 | 0 |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | 0 | 8,406 |
| Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions. | 6,784 | 1,961 |
| School Department Contributions Subsequent to the Measurement Date | 43,090 | 0 |
| **Total** | $ 55,917 | $ 10,367 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| **For the Year Ended June 30,** | Amount |
|---|---|
| 2020 | $ 54,072 |
| 2021 | (279) |
| 2022 | (5,985) |
| 2023 | (2,258) |
| **Total** | $ 45,550 |

G. *Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 2.75%
- **Salary Increases** 2.75% to 14.50%
- **Investment Rate of Return** 6.75%
- **Cost of Living Benefit Increases** 2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

## NOTE 6 – RETIREMENT PLANS (CONTINUED)

G. *Actuarial Assumptions (Continued)*

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

| | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| US Equities | 30.0% | 6.0% |
| US Government | 7.5% | 2.3% |
| Private Equity | 15.0% | 7.6% |
| Real Assets: | | |
| Real Estate | 10.0% | 5.2% |
| Infrastructure | 10.0% | 5.3% |
| Natural Resources | 5.0% | 5.0% |
| Traditional Credit | 7.5% | 3.0% |
| Alternative Credit | 5.0% | 4.2% |
| Diversifiers | 10.0% | 5.9% |
| | 100.0% | |

H. *Discount Rate*

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

I. *Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the School Department proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

| | 1% Decrease (5.75%) | Current Discount Rate (6.75%) | 1% Increase (7.75%) |
|---|---|---|---|
| Proportionate Share of the Net Pension Liability | $119,501 | $64,665 | $10,981 |

## NOTE 6 – RETIREMENT PLANS (CONTINUED)

J. *Pension Plan Financial and Actuarial Information*
Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

## NOTE 7 – GRAVEL PIT ESCROW COLLATERAL

The Town has instituted a policy of requiring collateral from Shaw Brothers with respect to ongoing construction of that business's gravel pit. 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, 2019, the Town held such collateral for Shaw Brothers in the amount of $46,031.

## NOTE 8 – 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 9 – OVERLAPPING DEBT

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2019, the Town's share was 0.70% (or $20,387) of the County's outstanding debt of $2,900,000.

## NOTE 10 - CONTINGENCIES

**A. Grants**
The Town receives financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds; however, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Town.

## NOTE 11 – GOVERNMENTAL FUND BALANCES

The Town's General Fund unassigned fund balance total of $1,784,566 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, and is in keeping with the Town's adopted fund balance policy calling for this amount to meet or exceed 25% of the corresponding budget. As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2019 follows.

| | |
|---|---|
| ***Nonspendable*** | |
| School Lunch Inventory | $ 2,579 |
| ***Committed*** | |
| Dayton School Department (Major Fund) | $ 607,901 |
| ***Committed*** | |
| **Capital Projects Funds** | |
| Road Bond Fund (Major Fund) | $ 394,378 |
| Land Account | 144,000 |
| Highway Account | 287,755 |
| Municipal Capital Improvements | 97,323 |
| Goodwin's Mills Fire-Rescue Truck/Equipment | 44,853 |
| Goodwin's Mills Fire-Rescue Ambulance | 161 |
| **Total** | $ 968,470 |
| ***Restricted*** | |
| **Special Revenue Funds** | |
| Recreation | $ 12,344 |
| Goodwin's Mills Fire-Rescue Facilities, Systems and Equip. | 10,637 |
| Goodwin's Mills Fire-Rescue Health | 10,000 |
| Franklin School | 9,682 |
| Unemployment Fund - School | 9,592 |
| Comprehensive Plan | 9,485 |
| Building Maintenance | 6,381 |
| Town Dogs | 6,306 |
| Dennett Donated Land | 5,530 |
| Other Donations – School Department | 4,942 |
| Insurance Proceeds – School Department | 4,662 |
| Fire Water Hydrant | 2,761 |
| Playground | 1,796 |
| CHCC Grant | 1,250 |
| Transition Grant Proficiency – School Department | 801 |
| Fuel Assistance | 745 |
| Ballfield | 681 |
| Regional Education | 611 |
| Planning Board Maps | 500 |
| Holiday Assistance | 406 |
| Veterans' Flag Fund | 200 |
| Local Entitlement | (12) |
| **Total** | $ 99,300 |

## NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)

| | |
|---|---|
| ***Assigned*** | |
| **Permanent Funds, Expendable** | |
| Goodwin's Cemetery Trust Funds | $ 2,004 |
| ***Committed*** | |
| **Appropriated for 2019/2020** | $ 175,000 |
| ***Unassigned*** | |
| School Hot Lunch Program | $ (27,085) |
| **General Fund** | 1,784,566 |
| **Total** | $ 1,757,481 |

## NOTE 12 – INTERFUND ACTIVITY

Interfund balances at June 30, 2019, consisted of the following:

| | |
|---|---|
| **Due To** | |
| Major Fund | |
| Dayton School Department | $ 1,035,270 |
| Non Major Governmental Funds | |
| Special Revenue Funds | 100,216 |
| Capital Project Funds | 506,623 |
| **Total** | $ 1,642,109 |
| | |
| **Due From** | |
| General Fund | $ 1,578,904 |
| Major Fund | |
| Dayton School Department | 15,824 |
| Non Major Governmental Funds | 47,381 |
| **Total** | $ 1,642,109 |

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, 2019, consisted of the following:

| | |
|---|---|
| **Transfer To** | |
| Non Major Governmental Funds | |
| Special Revenue Funds | $ 36,016 |
| Capital Project Funds | 158,739 |
| **Total** | $ 194,755 |

## NOTE 12 – INTERFUND ACTIVITY (CONTINUED)

| | |
|---|---|
| **Transfer From** | |
| General Fund | $ 167,659 |
| Major Fund | |
| Dayton School Department | 27,096 |
| **Total** | $ 194,755 |

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 13 – 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, 2019, no expenditures materially 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, 2019, no individual funds held a deficit balance for the Town of Dayton, other than a deficit of $(27,085) (excluding the associated inventory reserve) within the School Department's School Lunch Fund, which management is working on to restore to a surplus position.

## NOTE 14 – MUNICIPAL JOINT VENTURE

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 (GMFR)." 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. The Town does not hold an explicit and measurable equity interest in this joint venture and thus no such interest in carried on the Town's books. Along with the Town of Lyman, the Town does bear an ongoing financial responsibility to subsidize the operations of GMFR, pursuant to annual operating and capital budgets adopted by the Commission subject to the approval of both Towns. Additionally, all capital assets in the custody of GMFR are titled in equal proportions to the Towns. The Town of Dayton's reported 50% share of such capital assets net of accumulated depreciation amounted to $819,240 at June 30, 2019. During the year ended June 30, 2019, the Town contributed $169,140 towards the operating costs of GMFR. At June 30, 2019, GMFR's financial statements indicated unrestricted net position of $323,173. Those financial statements are available by calling GMFR at 207-499-2244.

## NOTE 15 – OPEB PLANS

The Dayton School Department provides certain other postemployment benefits to its employees through the following plans:

### I. Group Life Insurance Plan - Maine Public Employees Retirement System (MEPERS)

*Plan Description*
Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System, including that system's Group Life Insurance Plan. This plan is a multiple employer, cost-sharing OPE plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays 100% of the actuarially determined contributions for retirees.

*Benefits*
Under the GLI OPEB plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or $2,500.

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

At June 30, 2019, the School Department reported a net OPEB liability of $0, as the State of Maine's non-employer contributing entity required participation level is 100%. At June 30, 2019 the School Department's reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department's participation in the Teacher plan, as follows:

| | |
|---|---|
| School Department's Proportionate Share of Net OPEB Liability | $ 0 |
| State of Maine's Proportionate Share of Net OPEB Liability | 27,713 |
| Total | $ 27,713 |

For the fiscal year ended June 30, 2019, the School Department recognized OPEB expense of $2,675, State support of $2,675 and on-behalf payments of $2,529.

No deferred inflows of resources or deferred outflows of resources arising in connection with this plan are reportable by the Town of Dayton given that the State of Maine is obligated to fund 100% of the actuarially required contributions attributable to retirees.

*Plan Financial and Actuarial Information*
Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

## NOTE 15 – OPEB PLANS (CONTINUED)

### II. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT)

*Plan Description*
Qualifying personnel of the Town participate in the MMEHT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement. Accordingly, no assets are accumulated within the plan for the payment of future benefits.

*Benefits*
Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with at least 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. At January 1, 2019 there were two active employees participating in this plan and no inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

The Town's total Health Plan OPEB liability of $12,313 was measured as of January 1, 2019 and was determined by an actuarial valuation as of January 1, 2018. For the year ended June 30, 2019 the Town recognized OPEB expense of $(785) related to the Health Plan. At June 30, 2019 the Town reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between Expected and Actual Experience | $ 0 | $ 5,985 |
| Changes in Assumptions | 88 | 779 |
| **Total** | $ 88 | $ 6,764 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

| **For the Year Ended June 30,** | Amount |
|---|---|
| 2020 | $ (3,208) |
| 2021 | (3,209) |
| 2022 | (259) |
| **Total** | $ (6,676) |

## NOTE 15 – OPEB PLANS (CONTINUED)

### II. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT) (cont'd.)

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 3.00%
- **Salary Increases** 2.75%
- **Discount Rate** 4.10%
- **Healthcare Cost Trend Rates** 8.00% for 2020, decreasing 0.28% per year
- **Retirees' Share of Benefit Costs** 100% of projected premiums

For the Health Plan, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females. The discount rate of 3.44% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 4.10%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current rate:

| | 1% Decrease (3.10%) | Current Discount Rate (4.10%) | 1% Increase (5.10%) |
|---|---|---|---|
| Total OPEB Liability | $13,936 | $12,313 | $10,944 |

The following presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 8.00% decreasing 0.27% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.00% decreasing 0.27% per year) or 1 percentage point higher (9.00% decreasing 0.27% per year) than the current rate:

| | 1% Decrease | Health Care Cost Trend Rates | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $10,820 | $12,313 | $14,076 |

### III. Group Health Insurance Plan – Maine Education Association Benefits Trust (MEABT)

*Plan Description and Benefits*

Qualifying personnel of the School participate in the MEABT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement. Accordingly, no assets are accumulated within the plan for the payment of future benefits. Under the Health Plan, MEABT provides health insurance benefits for retirees and their dependents. School employees over the age of 50 with at least 5 years of continuous service and plan enrollment, along with employees under the age of 50 with at least 10 years of continuous service and plan enrollment, are allowed to participate in the plan. Retirees pay 55% of the single coverage premium and 100% of the family coverage premium. At June 30, 2018 there were 26 active employees participating in this plan and 3 inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

## NOTE 15 – OPEB PLANS (CONTINUED)

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

The School's total Health Plan OPEB liability reported as of June 30, 2019 of $357,704 was measured as of June 30, 2018 and was determined by an actuarial valuation at that date. For the year ended June 30, 2019 the School recognized OPEB expense of $9,726 related to the Health Plan. At June 30, 2019 the School reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between Expected and Actual Experience | $ 0 | $ 0 |
| Changes in Assumptions | 0 | 14,786 |
| Contributions Subject to Measurement Date | 5,068 | 0 |
| **Total** | $ 5,068 | $ 14,786 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

| **For the Year Ended June 30,** | Amount |
|---|---|
| 2020 | $ 2,956 |
| 2021 | (2,112) |
| 2022 | (2,112) |
| 2023 | (2,112) |
| 2024 | (2,112) |
| Thereafter | (4,226) |
| **Total** | $ (9,718) |

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Salary Increases** 2.75%
- **Discount Rate** 3.87%
- **Healthcare Cost Trend Rates** 5.55% for 2019, decreasing 0.06% per year
- **Retirees' Share of Benefit Costs** 55% of projected premiums

For the Health Plan, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females. The discount rate of 3.87% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

## NOTE 15 – OPEB PLANS (CONTINUED)

The following presents the School's total OPEB liability related to the Health Plan calculated using the discount rate of 3.87%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current rate:

| | 1% Decrease (2.87%) | Current Discount Rate (3.87%) | 1% Increase (4.87%) |
|---|---|---|---|
| Total OPEB Liability | $420,805 | $357,704 | $306,848 |

The following presents the School's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 5.55% decreasing 0.06% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.55% decreasing 0.06% per year) or 1 percentage point higher (6.55% decreasing 0.06% per year) than the current rate:

| | 1% Decrease | Health Care Cost Trend Rates | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $303,146 | $357,704 | $425,870 |

## NOTE 16 - CONCENTRATION OF RISK/ECONOMIC DEPENDENCY

The Town of Dayton's largest taxpayer is BIF II US Renewable LLC and represented 11.62%, or valuation of $24,912,000, of the total assessed valuation of Town of Dayton of $ 214,319,150 for year ending June 30, 2018, with no material change in this concentration noted for 2019.

## NOTE 17 – EDUCATION JOINT VENTURE

Pursuant to authorization granted by the Maine Department of Education under state statute (20-A M.R.S.A. Chapter 123), and as approved by the voters of the Town of Dayton, effective July 1, 2018 the Town of Dayton joined with the City of Biddeford in establishing the Southern Maine Administrative Collaborative Regional Service Center. This separate legal entity serves as a provider of certain support and administrative services to its member municipalities, with operating costs to be shared in an equitable fashion by and among those members. As the School holds no explicit measurable equity interest in this joint venture, none is reported within the School's financial statements.

## NOTE 18 – PRIOR PERIOD ADJUSTMENT

As indicated elsewhere in these footnotes, for the fiscal year ended June 30, 2019 the School implemented the provisions of GASB Statement No. 75 with respect to its group health insurance plan. Accordingly, a prior period adjustment was recorded at the government-wide level to reflect the beginning of year OPEB liability, net of the related deferred outflows of resources, associated with this plan in the amount of $357,696.

## NOTE 19 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through February 6, 2020, the date on which the financial statements were available to be issued.

**SCHEDULE I**

**TOWN OF DAYTON**
**SCHOOL DEPARTMENT**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE**
**OF NET PENSION LIABILITY**
**JUNE 30, 2019**

| | 6/30/19 | 6/30/18 | 6/30/17 | 6/30/16 | 6/30/15 |
|---|---|---|---|---|---|
| School Department's Proportion of Net Pension Liability | 0.004792% | 0.004997% | 0.003593% | 0.002466% | 0% |
| School Department's Proportionate Share of the Net Pension Liability | $ 64,665 | $ 72,583 | $ 63,458 | $ 33,294 | $ 0 |
| State of Maine's Proportionate Share of the Net Pension Liability | 1,016,891 | 1,060,692 | 1,286,608 | 870,922 | 0 |
| Total | $ 1,081,556 | $ 1,133,275 | $ 1,350,066 | $ 904,216 | $ 0 |
| School Department's Covered Employee Payroll | $ 984,587 | $ 943,666 | $ 879,753 | $ 766,830 | $ 0 |
| School Department's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll | 6.57% | 7.69% | 7.21% | 4.34% | 0% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 85.17% | 83.35% | 76.21% | 83.55% | 86.46% |

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None
Significant Changes in Assumptions – None, Other Than Reduction in Discount Rate from 6.875% to 6.75%

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

**SCHEDULE II**

**TOWN OF DAYTON**
**SCHOOL DEPARTMENT**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULE OF THE SCHOOL DEPARTMENT**
**PENSION CONTRIBUTIONS**
**JUNE 30, 2019**

| | 6/30/19 | 6/30/18 | 6/30/17 | 6/30/16 | 6/30/15 |
|---|---|---|---|---|---|
| Contractually Required Contribution | $ 43,090 | $ 45,927 | $ 38,147 | $ 30,165 | $ 24,328 |
| Actual Contribution | (43,090) | (45,927) | (38,147) | (30,165) | (24,328) |
| Contribution Deficiency (Excess) | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Covered Employee Payroll | $ 993,384 | $ 984,587 | $ 943,666 | $ 897,753 | $ 766,830 |
| Contributions as a Percentage of Covered Employee Payroll | 4.34% | 4.66% | 4.04% | 3.36% | 3.18% |

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Department's fiscal years indicated, which differs from the reporting time frames used in Schedule I. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

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

**SCHEDULE III**

# TOWN OF DAYTON
## REQUIRED SUPPLEMENTARY INFORMATION
## SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
## TOWN EMPLOYEE GROUP HEALTH PLAN
## JUNE 30, 2019

| | 6/30/19 | 6/30/18 |
|---|---|---|
| Service Cost | $ 1,976 | $ 2,566 |
| Interest | 447 | 839 |
| Changes of Benefit Terms | 0 | 0 |
| Differences Between Expected and Actual Experience | 0 | (11,971) |
| Changes of Assumptions or Other Inputs | (1,039) | 178 |
| Benefit Payments | (189) | (248) |
| Net Changes | 1,195 | (8,636) |
| Total OPEB Liability - Beginning | 11,118 | 19,754 |
| Total OPEB Liability - Ending | $ 12,313 | $ 11,118 |
| Covered-Employee Payroll | $ 42,000 | $ 42,000 |
| Total OPEB Liability as a Percentage of Covered-Employee Payroll | 29.3% | 26.5% |

Amounts presented for each fiscal year were determined as of the prior January 1. The data above was determined by the actuarial valuation date which was six-months year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None
Significant Changes in Assumptions – Increase in Discount Rate From 3.44% to 4.10%

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

**SCHEDULE IV**

# TOWN OF DAYTON
## SCHOOL DEPARTMENT
## REQUIRED SUPPLEMENTARY INFORMATION
## SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE OF NET OPEB LIABILITY – GROUP LIFE INSURANCE PLAN
## JUNE 30, 2019

| | 6/30/19 | 6/30/18 |
|---|---|---|
| School Department's Proportion of Net OPEB Liability | 0.00% | 0.00% |
| School Department's Proportionate Share of the Net OPEB Liability | $ 0 | $ 0 |
| State of Maine's Proportionate Share of the Net OPEB Liability | 27,713 | 27,141 |
| Total | $ 27,713 | $ 27,141 |
| School Department's Covered Employee Payroll | $ 984,587 | $ 943,666 |
| School Department's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Employee Payroll | 0.00% | 0.00% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 61.14% | 60.11% |
| Contractually Required Contributions | $ 0 | $ 0 |
| Contributions Made in Relation to Contractually Required Amounts | (0) | (0) |
| Contribution Excess (Deficiency) | $ 0 | $ 0 |
| Town's Covered Employee Payroll | $ 984,587 | $ 943,666 |
| Contributions as a Percentage of Covered Employee Payroll | 0.00% | 0.00% |

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None
Significant Changes in Assumptions - None

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

**SCHEDULE V**

# TOWN OF DAYTON
## SCHOOL DEPARTMENT
## REQUIRED SUPPLEMENTARY INFORMATION
## SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS – HEALTH PLAN
## JUNE 30, 2019

| | | 6/30/19 |
|---|---|---|
| Service Cost | $ | 3,873 |
| Interest | | 13,033 |
| Changes of Benefit Terms | | 0 |
| Differences Between Expected and Actual Experience | | 0 |
| Changes of Assumptions or Other Inputs | | (16,898) |
| Benefit Payments | | (4,893) |
| Net Changes | | (4,885) |
| Total OPEB Liability - Beginning | | 362,589 |
| Total OPEB Liability - Ending | $ | 357,704 |
| Covered-Employee Payroll | $ | 1,293,422 |
| Total OPEB Liability as a Percentage of Covered-Employee Payroll | | 27.66% |

Amounts presented for each fiscal year were determined as of the prior June 30, 2018. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None
Significant Changes in Assumptions – Increase in Discount Rate From 3.58% to 3.87%

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

**SCHEDULE VI**

**TOWN OF DAYTON**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**FOR THE YEAR ENDED JUNE 30, 2019**

| Federal Grantor<br>Pass Through Grantor<br>Program Title | Federal<br>CFDA<br>Number | Pass Thru Grantor<br>Number | Federal<br>Expenditures |
|---|---|---|---|
| **U.S. Department of Agriculture** | | | |
| *National School Lunch Program* | | | |
| Section 4 Funds SNP | 10.555 | 013-05A-3022 | $ 3,052 |
| Section II Funds SNP | 10.555 | 013-05A-3024 | 7,404 |
| **Total U.S. Department of Agriculture** | | | $ 10,456 |
| **U.S. Department of Education** | | | |
| *Special Education Grants to States* | | | |
| Local Entitlement IDEA | 84.027 | 013-05A-3046 | $ 72,720 |
| *Improving Teacher Quality State Grants* | | | |
| No Child Left Behind - Improve Teacher Quality LEA Grants | 84.367 | 013-05A-3042 | 2,725 |
| *Title I Grants to Local Education Agencies* | | | |
| Disadvantaged | 84.010 | 013-05A-3107 | 12,959 |
| Student Support & Academic Enrichment | 84.424 | 013-05A-3345 | 11,148 |
| *Title IV Rural Grant* | 84.358A | N/A | 23,522 |
| **Total U.S. Department of Education** | | | $ 123,074 |
| **Total Expenditures of Federal Awards** | | | $ 133,530 |

Note – All awards passed through the State of Maine with the exception of Title IV Rural Grant, which is received as a direct award from the U.S. Department of Education.

**NOTES:**

*July 1, 2018 to June 30, 2019*

## *In Memoriam*

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

| | |
|---|---|
| *Robert J. Ashworth* | *Ernest Lucien Levesque* |
| *Mary Lois Brown* | *Nathan A. Nicols* |
| *O'Neil H. Gagnon, Jr.* | *Jennifer Lynn Sciortino* |
| *Stanley Bradford Goddard* | *Bart James Sughrue IV* |
| *Albert Stanley Grover* | *Nancy Anne Sullivan* |
| *Gerald P. Guay* | *David James Traynor* |
| *Donna C. Guillette* | *Norman Forest Tripp* |
| *Lillian Edna Hanson* | *Phyllis Georgette Woodworth* |

## *Newborns*

*We welcomed 16 new residents to the town, and want to wish the very best to the parents and families of these little ones.*