

# 2021 ANNUAL REPORT



## WHITEFIELD, MAINE



**For Year Ending 6.30.2021**



Front Cover Photos and above Photo by: Yolanda Violette

# Annual Report

of the  
Municipal Officers  
of the

Town of Whitefield, Maine



For the Fiscal Year Ending  
June 30, 2021

# **Dedication**

The Town of Whitefield is thankful for Fire Chief Scott Higgins decades of dedicated service to Whitefield and the surrounding communities. He proved over and over again his commitment to the highest order of leadership, integrity, and fiscal responsibility.

Chief Higgins looked out for his fellow firefighters and kept them safe in dangerous situations. He insured that they were well-trained and capable of handling any task presented to them. He worked closely with surrounding towns and the County to develop and maintain a mutual aid system that has helped keep our Town's residents and property safe. Chief Higgins is highly respected as someone who knows how to run a fire scene well and safely - not something just anyone can do.

As Whitefield Town Fire Chief, he carefully husbanded the funds the Town raised for fire protection and emergency services. He searched for ways to provide the best protection for the Town at the most reasonable cost.

We are grateful for his years of service and deeply regret losing such a talented and dedicated public servant. We look forward to seeing Chief Higgins around Town as a friend and will never forget how he has kept us all safe for these many years.



Photo by: Sue McKeen





## **Boston Post Cane Recipient**

On Memorial Day 2021 Whitefield's oldest resident, Donald Gould, was presented with the Boston Post Cane by Bill McKeen on behalf of the Town and the Historical Society. Donald was born in Whitefield on November 10, 1927 to Alton and Sadie Gould. A lifelong Whitefield resident and WWII veteran, he and his wife Frances raised their children on his family's land on the Mills Road.



Don surrounded by family after receiving the Boston Post Cane. Josie and Blake (front), Dennis, Lucas and Lane (back). Photo by Debbie Gould courtesy of Whitefield Historical Society.

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# **Town Office Hours / Holiday Schedule**

36 Townhouse Road Whitefield, Maine 04353

(Both mailing & physical address)

Located at the corner of Balltown Lane & Townhouse Road

**Telephone** 207-549-5175  
**Fax** 207-549-3231  
**Email** [townwhitefieldadm@gmail.com](mailto:townwhitefieldadm@gmail.com)  
**Website** [www.townofwhitefield.com](http://www.townofwhitefield.com)

**Office Hours**

Monday	8:00 AM to 4:00 PM
Tuesday	8:00 AM to 4:00 PM
Wednesday	Closed
Thursday	7:00 AM to 12:00 PM 3:00 PM to 7:00 PM
Friday	8:00 AM to 2:00 PM

The Town Office is closed weekends,  
state holidays and state storm days.

General Assistance applications are accepted during regular  
business hours Monday through Friday.

## **2022 Holiday Schedule**

New Year's Day (observed)	Friday, December 31, 2021
Martin Luther King, Jr. Day	Monday, January 17, 2022
President's Day	Monday, February 21, 2022
Patriot's Day	Monday, April 18, 2022
Memorial Day	Monday, May 30, 2022
Juneteenth (observed)	Monday, June 20, 2022
Independence Day	Monday, July 4, 2022
Labor Day	Monday, September 5, 2022
Indigenous Peoples Day	Monday, October 10, 2022
Veteran's Day	Friday, November 11, 2022
Thanksgiving Day	Thursday, November 24, 2022
Thanksgiving Friday	Friday, November 25, 2022
Christmas Day (observed)	Monday, December 26, 2022
New Year's Day 2023 (observed)	Monday, January 2, 2023

# **Municipal Election Schedule 2022**

Municipal Election will be held on:

**Friday March 18, 2022**

3:45 p.m.

Election of Moderator  
at Central Fire Station,  
36 Townhouse Rd, Whitefield

**4:00 p.m. – 8:00 p.m.**

Polls Open for Election of  
Municipal Officials at  
Central Fire Station,  
36 Townhouse Rd, Whitefield  
Registrar of Voters on Duty  
\* See Sample Ballot on Page 189



Photo by: Yolanda Violette

## **Town Meeting Schedule 2022**

Town Meeting will be held on:

**Saturday March 19, 2022**

**10:00 a.m.**

Business Meeting begins  
at Whitefield Elementary School  
164 Grand Army Road, Whitefield

Photo by: Tina Laskey



***Remember to bring your  
Annual Report with you to  
Town Meeting***



# Municipal Calendar FY 2021-2022

<b>July 01, 2021</b>	Fiscal Year Commences
<b>September 23, 2021</b>	2022 Tax Bills were sent out
<b>October 15, 2021</b>	Date you may start licensing your Dogs for 2022 <i>*Must bring Current Rabies Certificate</i>
<b>November 1, 2021</b>	Date you may start registering Snowmobiles for the 2022 Season
<b>November 2, 2021</b>	State Referendum Election
<b>November 30, 2021</b>	First Half of 2022 Property Taxes Due
<b>December 1, 2021</b>	Date you may start purchasing Hunting/Fishing Licenses for 2022
<b>January 31, 2022</b>	Last Day to License Dogs
<b>February 01, 2022</b>	Late Fees (\$25.00) begin for Dog Licensing
<b>March 2, 2022</b>	Projected date of mailing certified 2020 Lien Foreclosure Notices
<b>March 18, 2022</b>	<b>Municipal Election of Town Officials</b>
<b>March 19, 2022</b>	<b>Annual Town Meeting 2022 10 AM</b> Whitefield Elementary School
<b>April 01, 2022</b>	Homestead / Veterans Exemptions / Tree Growth Applications / Etc. / Personal / Business Property Declarations Due
<b>April 29, 2022</b>	Second Half of 2022 Property Taxes Due
<b>May 01, 2022</b>	Date to start Registering ATVs for 2023 year
<b>June 14, 2022</b>	State Primary / RSU #12 Budget Referendum Polls Open 8 AM to 8 PM Central Fire Station
<b>Mid to Late June</b>	Projected time of mailing certified 2022 30-day Lien Notices
<b>June 30, 2022</b>	Any unpaid 2022 Real Property Taxes will be listed in the Town Annual Report
<b>June 30, 2022</b>	Fiscal Year End

## Fire Station Meeting Room Schedule

Mondays 7:00 PM	Fire Department Training
Every Other Tuesday 6:00 PM	Select Board
Third Wednesday 6:00 PM	Planning Board
First Monday 4:00 PM	Roads Committee
First Wednesday 6:00 PM	Cemetery Committee
Fourth Wednesday 6:00 PM	Facilities Committee

**Note:** Meeting days subject to change due to holidays.



Photo by: Yolanda Violette

# **Municipal Officials**

## **Select Board, Assessors, Overseers of the Poor (3 Year Terms)**

Lester Sheaffer, Jr – Chair	Term expires March 2024
Charlene Donahue – Vice Chair	Term expires March 2023
William McKeen	Term expires March 2023
Lise Hanners	Term expires March 2022
Keith Sanborn	Term expires March 2022

## **Administrative Assistant, Town Clerk, Treasurer, Registrar, Deputy Tax Collector, FOAA Officer, Assistant E911 Officer**

Yolanda Violette

## **Tax Collector, Deputy Treasurer, Deputy Clerk, Deputy Registrar**

Tina J. Laskey

## **Motor Vehicle Agent, Deputy Clerk**

Laurel J. Mullens

## **Fire Chief**

Scott Higgins (till October 2021)  
Benjamin Caron (Interim Nov – Mid Dec)  
Jesse Barton (December 2021)

## **Road Commissioner**

David A. Boynton	3 Year Term expires March 2023
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## **Code Enforcement Officer / Plumbing Inspector**

Arthur Strout

## **Animal Control Officer**

Lincoln County Sheriff  
207-882-7332

## **E-911 Addressing Officer**

Lester E Sheaffer Jr  
Yolanda Violette – Assistant

## **Planning Board**

Kristin Mason – Chair	3 Year Term expires March 2023
Glenn Angell	1 Year Term expires March 2022
Daniel Burns	3 Year Term expires March 2023
Kathy Dauphin	3 Year Term expires March 2024
Jennifer Grady	3 Year Term expires March 2024

**\* See Important Phone Numbers on page 207**

# **Municipal Officials cont.**

## **Appeals Board**

Anthony Marple – Chair	1 Year Term expires March 2022
John Parks, Secretary	4 Year Term expires March 2023
William Brooke	2 Year Term expires March 2023
Erik Ekholm	3 Year Term expires March 2024
James McLean	3 Year Term expires March 2024

## **Budget Committee 2021 (1 Year Appointment)**

Barbara Mayer – Chair  
Christopher DeLisle  
Kathleen Goetzman  
David Hayden  
Michael McMorrow  
Charles Vaughan

## **Whitefield Representatives to the School Board**

Lynette Conroy	3 Year Term expires March 2022
Suzanne Balbo	2 Year Term expires March 2023
Deborah Talacko	3 Year Term expires March 2024

## **Superintendent of Schools**

Howard Tuttle



Town Office Staff: Yolanda Violette, Laurel “Laurie” Mullens and Tina Laskey.  
Photo by: Yolanda Violette

# **Select Board Report**

Last year the Select Board reduced the Town portion of the budget as much as possible as we did not know what the effect of Covid-19 would be on revenue. This year we put those items back into the budget. Also, the cost of everything from wages to snowplowing has been rising. Therefore, the tax rate increased by two mills over the two years. Fortunately for all of us, our revenue has been coming in as expected and we remain in a good financial position.

The Select Board tries to work with property owners to get back taxes paid off so that owners retain their property, and the towns people all share in the cost of running the Town. We currently have our foreclosed list down to just four pieces of property. We are working with the owners to get the taxes paid without selling their property. Unfortunately, we did have to sell two properties this year due to unpaid taxes. The Select Board will only liquidate foreclosed properties when all attempts to work with the property owners fail.

The big issue for the town this year was the sudden demise of Leonard's Bridge. We were aware the bridge needed replacing and were working on plans to replace the bridge. This is a lengthy process involving multiple permitting agencies and engineering design. Plus, we needed to raise the money for the replacement and were trying to spread it over a number of years. On April first (no joke), without warning, the bridge collapsed, not due to the culvert failing but due to water eroding the soil around the sides of the culvert. We worked with our engineer and the Army Corp of Engineers to get emergency repair authorization before we could order the culvert and put the job out to bid. When the culvert finally came in the contractor then had to work it into his schedule. Then the weather and the season turned against us with water too high in the Eastern River for the work to be completed in the fall. A temporary solution was approved to fill in around the old culvert until late spring/summer when the water recedes, and the new culvert can be installed. The crossing will be monitored weekly by an engineer to ensure its safety until the culvert is replaced. This allows traffic, including school buses and emergency vehicles to cross. There is a weight limit on the crossing. The Roads Committee and especially Selectman Keith Sanborn deserve credit for moving this project forward in a safe and as timely a fashion as bureaucratic hurdles allowed.

The Select Board has been relying on the volunteer work of a handful of residents to get small (and some large) tasks around town completed. The volunteer numbers are dwindling and age is catching up with some of them, so the board decided to hire a handyman to help keep Town buildings in good condition. Already the garage door and entry door at the recycling building have been replaced and the Town Office and central fire station are now cleaned on a regular basis.



Two major projects were completed this year. A structural beam supporting the sand & salt shed roof was replaced. Due to way the damage occurred it was covered by insurance. The exteriors of the Townhouse and Central Fire Station were painted this year.

Lisa Hanners will be leaving the Select Board as her term finishes. Lise has been instrumental in developing the Whitefield Cares! Program, a collaboration of charities and social services available to those in need. Her unique approach to different issues and her taking of the board minutes will be missed. Thank you, Lise for serving the Town of Whitefield!

Respectfully Submitted,

Lester E Sheaffer Jr, Chair  
Charlene Donahue, Vice Chair  
William “Bill” McKeen  
Lise Hanners  
Keith Sanborn



Photos by: Yolanda Violette



# **Administrative Assistant's Report**

As I sit here and write this letter, I sit back and reflect on the first year and half working here for the Town of Whitefield. It has been a pleasurable busy, fun year with a few little challenges here and there. I had said in my interview I was up for a challenge, coming from working in a smaller municipality for 13 years to Whitefield, which is 3 times the size. Well, I got that on the second day in the office, I got a call from the auditor stating we had an audit to begin. Then preparing for the largest Presidential Election in history in the middle of a pandemic. As March rolled along, we held our Municipal Election as normal. Due to Covid-19 restrictions still in place the 2021 Town Meeting was postponed till June. Well, I conquered the audit over many months and as for the Presidential Election, that went very smooth and is something I enjoy doing, although it was a lot of work with all the specific laws to follow and having the largest number of absentee ballots to process due to Covid-19, for me it's enjoyment to see (this first year, to meet) everybody. I will say I couldn't have done it without the help of my office staff and poll workers, Thank You All, You Rock!

We have made many changes in the office throughout the year. The purchase of the Trio module was approved at the 2020 Town Meeting, to accept tax payments online. I have completed that setup and you are now able to make those payments at your convenience from your home online for current year taxes only. If you have previous year balances you are not able to use this service you must come in to town office or call for a current balance and mail in a check. I have also set up for your convenience, this is a service that is no fee to the town, to license your dog(s) online, from October 15<sup>th</sup> – January 31<sup>st</sup> each year. You must keep in mind you are charged an additional 2.5% of the total amount due to each of these types of transactions. Another item approved by the voters at the 2021 Town Meeting was to bring the security systems up to code here in the office and KMFS, those have also been completed.

As Covid-19 is still around, the Town of Whitefield provides the following list of services that can be done online. BMV Registrations, Boat, Snowmobile & ATV Registrations, Hunting & Fishing Licenses, Dog Licenses and Real Estate & Personal Property Taxes. The links to all of these can be found on our website under Government – Services. <https://townofwhitefield.com/services/> Again, you must keep in mind you are charged an additional 2.5% of the total amount due for each of these types of transactions.

We have had a few changes in office staff over the last year. Nicole Sciascia had left the office in April 2021. I thank her for time here in the office and helping me get familiar with processes here that she did temporarily till I was hired. We wish her the best of luck in the new chapter of her life. We then hired Kathleen Goetzman who filled

the empty position, unfortunately she was only with us for a few months. Thank you, Kathleen, for your time here. As I write this we are still looking to fill the position. I especially want to say Thank You to Tina and Laurie for all your work here in the office. You each have several duties to fill and do very well to make things complete. Together we can achieve so much!

There are many committees of volunteers here in Whitefield that help the Town. If you have time to spare and would like to help your town thrive, reach out to me and let me know what talent you have that could help us out. Thank you to all the volunteers for your time serving the community!

Visit our website at: <https://townofwhitefield.com/> for up to date information and you can subscribe to receive notifications when the website is updated with something new (scroll to the bottom of the home page to sign up) or send me an email and ask to be put on our email list for when I send out email notices.

I just want to remind everyone, you MUST have your current insurance card, mileage and previous registration when coming in to re-register your vehicle. Making sure you have all the required documents needed to complete your transaction here in the office will make it much easier for us to serve you quickly and smoothly. My goal is to provide quality service to our customers and with your help we can achieve it together.

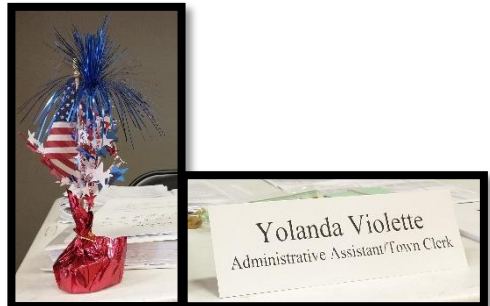
If you have any questions, I can be reached anytime during regular business hours 549-5175 or by email [townwhitefieldadm@gmail.com](mailto:townwhitefieldadm@gmail.com)



Photos by: Yolanda Violette

Sincerely,

Yolanda Violette  
Administrative Assistant, Town Clerk,  
Treasurer, Deputy Tax Collector,  
Registrar of Voters, Assistant E911  
Addressing Officer, FOAA Officer & GA  
Administrator



## **What to bring to register a vehicle:**

**Re-registration:** Previous Registration, Insurance Card and Mileage.

**New Registration (dealer sale):** Bill of Sale, Blue Title Application Form, Window sticker (brand new only), Insurance Card and Mileage

**New Registration (private sale):** Bill of Sale, Title from previous owner (on all vehicles '95 and newer), Insurance Card and Mileage.

**New Registration (transfer):** Same as above, plus the registration of previous vehicle you had or are transferring from.

## **What to bring to register ATV, Boat or Snowmobile:**

No titles for any of these types of vehicles

**Re-registration:** Previous Registration

**New Registration (dealer sale):** Bill of Sale from dealership.

For New Boats: Information needed is Horsepower, Boat Length, Boat Type, Hull, Fuel, Engine Drive Type and Propulsion Type.

**New Registration (private sale):** Bill of Sale signed by both seller and buyer. Prior registration # (Boat ME #) is very helpful.

**Note:** If boat has no hull #, there is a process to acquire one, contact town office or IF & W for more information.

## **All Bill of Sales MUST have:**

Name and Address of Seller and Buyer, Year, Make, Model, VIN #, Date of Sale and must be **Signed by Both Parties.**

See our website for a generic bill of sale form:

<https://townofwhitefield.com/forms-permits/>



# **Town Clerk's Report**

## **Vital Statistics Yearly Totals**

**July 1, 2020 – June 30, 2021**

<b>Births</b>	6
<b>Out of Town Births</b>	19
<b>Marriages Residents</b>	13
<b>Marriages Non-Residents</b>	5
<b>Deaths</b>	31

## **Deaths**

### **IN LOVING MEMORY OF**

08/15/2020	Douglas C Wright	78
08/24/2020	Elizabeth Anne Vega	64
08/24/2020	Kenneth Shirley Chapman	92
08/26/2020	Sandra L McKnight	65
09/06/2020	Harold Everett Dauphin	75
09/19/2020	Gerald Leon Brann	73
10/06/2020	Kenneth V Morang	92
10/13/2020	David W Gallagher	66
10/22/2020	Susan G Jones	66
11/17/2020	John C Dobbs, Jr	90
11/27/2020	Janet Cowland Donovan	70
12/11/2020	Kimberly Cumming	58
12/24/2020	Theresa M Cote	95
01/14/2021	James A Hester	69
01/19/2021	Judith A Seiders	75
01/24/2021	Dallas Mayo Hodgkins	93
01/31/2021	Albert Robert Boynton	94
02/13/2021	Diane Elizabeth Maxim	85
02/24/2021	Dale E Lane	63
02/25/2021	Samuel Appleton Bartlett	89
03/08/2021	Charles Lee Brown	85
03/27/2021	Margaret Frances Straffin	79
04/10/2021	Robert Arthur Brann, Jr	47
04/11/2021	Laura Lee Ann Bartlett	62
04/15/2021	Austin Johnson Moore	75
04/24/2021	Emily Ella Jones	92
04/26/2021	Carol Jean Broughton	84
05/04/2021	Marc G McKellar	53
05/25/2021	Tamara Lee Lakin	64
06/10/2021	Richard Gove	66
06/12/2021	Paul A Lemieux	62

**Correction in 2020 Annual Report:** Ezelda P Prescott's age was incorrectly listed; she was 89 at the time of her passing.

# **Town Clerk's Report cont.**

## **Marriages (Residents)**

Ronald Hovey Jones / Pauline B LaBelle-Weeks  
Jody Mae Prejs / Gerald S Michaud III  
Tyler Gerard Berube / Leah Jade Virgin  
Jason Alan Stickney / Jeniffer Colleen Long  
Crystal Lee Crowell / Joseph Bailey Guimond  
Jacob Ralph Sparrow / Roxann Marie Berry  
Galen Forest Hisler Jr / Beth Ellen Spicer  
Mosie G Swartzentruber / Barbara D Hosteller  
Susan Jacalyn Werber / Annie May Stubbs  
Thomas Matthew Feeney / Valerie Diane Giusani  
Bonnie Sue Nichols / Justin Robert Bridgforth  
Lindsay Marie Witwicki / Nickolas Blaine Ames  
Donna Mae Bronn / Philip John Main Jr



## **Motor Vehicle Registrations**

2422 – Registrations	292 – Titles
12 – Duplicate Reg's	23 – Duplicate Stickers
108 – Transfers	17 – Transit Plates

## **Dog Licenses**

471 (includes 33 online dog licenses)  
Altered 366 – Unaltered 105



## **Hunting and Fishing Licenses Issued**

Archery Hunting License	10
Expanded Archery Antlerless	1
Bear Hunting Permit	3
Crossbow Permit	2
Fishing License	52
1 Day Fishing License	3
Hunting License	27
Junior Hunting License	5
Combination License	61
Over 70 Lifetime	5
Resident Apprentice Hunt	2
Migratory Waterfowl	4
Muzzleloader License	14
Coyote Night Hunt	3
Pheasant Permit	2
Spring/Fall Turkey	9
Saltwater Fishing Registry	2
Duplicate Recreation License	2



# **Town Clerk's Report cont.**

## **Inland Fisheries & Wildlife Registrations**

ATV	123 (112 – Res & 11 – Non-Res)
ATV Duplicate Stickers	1
Boat	142 (11 w/o Milfoil)
Duplicate Boat Registration	1
PWC	19
Snowmobile	86
Snowmobile Duplicate Reg/Stickers	1
Snowmobile Registration Transfer	1

## **Automobile Junkyard Permits**

Paul's Pick-A-Part, Inc.

## **Graduates of Whitefield**

Kylie Bechard	Erskine Academy
Isabella Bishop	Erskine Academy
Abbygail Blair	Erskine Academy
Everett Blair	Erskine Academy
Johnathan Blair	Erskine Academy
Gracie Bowen	Maine Virtual Academy
Trey Brann	Wiscasset School Dept
Robert Brann	Lincoln Academy
Saydi Cote	Erskine Academy
Abigail Dumas	Erskine Academy
Olivia Eldridge	RSU 11/MSAD 11
Lucy Adna Gottlieb	Home School
Reanna Heath	RSU 11/MSAD 11
Bailey Hendsbee	Erskine Academy
Lee Jewett	Wiscasset School Dept
Lydia LaPado	Lincoln Academy
Chiara Mahoney	Erskine Academy
Alexia Mathews	Lincoln Academy
Nathan Million	Erskine Academy
Tyler Ormonde	Erskine Academy
Olive Padgett	Erskine Academy
Alessandro Smith	Erskine Academy
Katherine West	Wiscasset School Dept
Emma White	Erskine Academy
Ryan Williams	Erskine Academy
Kaylee Zehring	Maine Connections Academy



# **Registrar of Voters FY 2020 – 2021**

We held **5 Elections** within this Fiscal Year. They were as follows:

7/14/2020	<b>Presidential Primary/Municipal/ RSU# Budget Ref.</b>	<b>587 Voters</b>
11/3/2020	<b>State Presidential Election</b>	<b>1501 Voters</b>
3/19/2021	<b>Municipal Election</b>	<b>132 Voters</b>
6/5/2021	<b>Annual Town Meeting</b>	<b>64 Voters</b>
6/8/2021	<b>RSU #12 Budget Referendum</b>	<b>44 Voters</b>

Whitefield has **1825** Registered Voters (Active) as of 6/30/2021

## **Upcoming Elections for FY 2021 – 2022 held**

9/9/2021	Special Town Meeting – Leonard’s Bridge
10/21/21	Special Town Meeting – Moratorium
11/2/2021	State General Referendum Election
11/9/2021	Special Town Meeting – ARPA Funds-Broadband

## **\*\*\* Mark Your Calendars \*\*\* Elections to be held**

3/18/2022	Municipal Election
3/19/2022	Annual Town Meeting 2022
6/14/2022	State Primary / RSU #12 Budget Referendum

**Thank you** to the **Ballot Clerks/Counters, Warden & Moderator** throughout the Year for your hours of work!

Respectfully Submitted,  
Yolanda Violette  
Registrar of Voters



Photo by: Yolanda Violette



# **Municipal Valuation Return**

## **Whitefield Maine for 2020 (for 2021 Taxes):**

Valuations:	Local taxable Real Estate Valuation	\$ 187,581,582	
	Local taxable Personal Property Valuation	\$ 838,767	
	Homestead Exemption Reimbursement Value	\$ 10,473,388	
	BETE Exemption Reimbursement Value	\$284,800	
	Total Valuation base		\$ 199,178,537
Appropriations:	County Tax – Lincoln	\$ 279,257.91	
	Municipal Appropriation	\$ 1,075,411	
	Local Education-RSU 12	\$ 2,352,025.23	
	Total Appropriations		\$ 3,707,004.14
Allowable deductions:	Municipal Revenue Sharing	\$ 139,000	
	Other Revenues	\$ 465,115	
	Total deductions		\$ 604,115
Net to be raised by local property tax rate			\$ 3,102,889.14
Overlay			\$ 20,230.31
Minus ½ Homestead			\$ 164,222.72
Minus ½ BETE			\$ 4,465.66
<b>Tax to be Collected</b>			<b>\$ 2,954,431.07</b>

Commitment date: September 29, 2020

**4% Interest Rate**

**2021 Tax Rate: 15.68** per \$1000 of valuation

\*See Page 206 for other Assessing Information

# **Tax Collector's Report**

Year Ending June 30, 2021

	<b>Amount</b>
<b>2021 Real Estate Commitment</b>	\$2,941,279.28
<b>Real Estate Supplementals</b>	
GIUFFRIDA, STEPHEN	47.04
YODER, AARON H & YODER, NOAH D	2,219.06
RHEA, WILLIAM BRIAN	1,735.45
<b>Total Real Estate Supplementals</b>	<hr/> \$4,001.55
<b>Real Estate Abatements</b>	
KENOYER, RONALD & PAMELA	1,103.90
YORKUS, IMELDA	1,827.06
DIGIACOMO, GABRIEL	1,735.45
HEATH, JOSEPH R & ELIZABETH B	270.79
SABATINE, ONOFRIO	294.78
<b>Total Real Estate Abatements</b>	<hr/> \$7,796.60
<b>Poverty Abatements</b>	<hr/> \$2,564.08
<b>2021 Personal Property Commitment</b>	\$13,151.88
<b>Personal Property Supplementals</b>	0.00
<b>Personal Property Abatements</b>	0.00
<b>Adjusted Personal Property Tax Amount</b>	<hr/> \$13,151.88
<b>Total Real Estate and Personal Property Tax</b>	<b>\$2,958,432.71</b>
<b>Real Estate Taxes Collected</b>	<b>\$2,782,128.76</b>
<b>Personal Property Taxes Collected</b>	<b>\$12,799.65</b>
<b>Total Taxes Collected as of June 30, 2021</b>	<b>\$2,794,928.41</b>
<b>Total Taxes Due as of June 30, 2021</b>	<b>\$163,504.30</b>

# **2021 Outstanding Real Estate Taxes**

As of June 30, 2021

\* = Partial payment made after June 30, 2021

\*\* = Full payment after June 30, 2021

	<b>Name</b>	<b>Original Tax</b>	<b>Payment / Adjustments</b>	<b>Amount Due</b>
**	ADAMS, CLIFTON V JR	1,536.36	768.18	768.18
**	ADAMS, CLIFTON V JR & TINA	4,167.23	2,083.62	2,083.61
**	ALLEN, GERALD L	717.77	0.00	717.77
**	BABB, TYSON J	384.16	192.08	192.08
**	BAILEY, RANDALL & KIMBERLY	1,772.84	104.87	1,667.97
**	BARNES, ROBERT S II	577.18	0.00	577.18
**	BARTLETT, SAMUEL	2,551.28	1,275.64	1,275.64
**	BENNE, STEPHEN III	4,418.81	2,209.41	2,209.40
**	BERRY, ANDREW	3,070.98	0.00	3,070.98
**	BILLS, ROBERT J	1,236.49	618.25	618.24
**	BLACK TREE REAL ESTATE	1,991.88	0.00	1,991.88
	BOND, AARON J & STACEY M	1,505.92	0.00	1,505.92
**	BOYIAN, JUDITH	2,940.19	1,470.10	1,470.09
*	BOYNTON, MARY M HEIRS	479.81	0.00	479.81
**	BRANN, JAMES M & SYLVIA M	1,148.23	600.00	548.23
**	BRANN, ROBERT & FAITH	1,319.32	1,167.00	152.32
	BRANN, ROBERT A JR & KRISTY J	1,007.78	0.00	1,007.78
**	BRANN, BRUCE	420.43	210.22	210.21
**	BRANN, JESSE	348.88	1.24	347.64
**	BRANN, REGINALD	793.05	19.93	773.12
**	BRONN CLIFTON	651.82	0.00	651.82
**	BRONN, CLIFTON G	2,185.40	1,092.70	1,092.70
**	BRONN, DONNA	205.58	0.00	205.58
**	BROWN, JULIE	243.18	0.00	243.18
**	BROWN, LLOYD	150.53	0.00	150.53
**	BROWN, CAROLE A & TIMOTHY M	1,192.54	0.00	1,192.54
**	BUMPS, GLENN	399.10	0.00	399.10
**	BURGE, ROBERT	73.18	0.00	73.18
**	BURGE, ROBERT	73.37	0.00	73.37
**	BURGE, ROBERT	1,478.92	0.00	1,478.92
**	BURGE, ROBERT	76.41	0.00	76.41

## **2021 Outstanding Real Estate Taxes cont.**

	<b>Name</b>	<b>Original Tax</b>	<b>Payment / Adjustments</b>	<b>Amount Due</b>
**	CAMERON, CHARLES E	2,775.06	1,388.42	1,386.64
**	CARTER, SHANNON D	2,249.06	85.38	2,163.68
**	CHADWICK, LAWRENCE J JR			
	CHADWICK, ROBERT	402.19	134.07	268.12
**	CHAMBERLAND, WAYNE (TRUSTEE)	318.30	159.15	159.15
**	CHAREST, LAURIER F	1,013.34	298.45	714.89
**	CHASE, C PATRICK	178.83	89.42	89.41
**	CHASE, C PATRICK	30.42	15.21	15.21
**	CHASE, C PATRICK & ROBIN	2,659.38	1,329.69	1,329.69
**	CHASE, RICHARD R	558.90	0.00	558.90
**	CHASE, ROBIN L & PATRICK C	839.41	419.71	419.70
**	CLARK, DAVID S & SHARON L	803.77	401.89	401.88
**	CLARK, SHARON L	2,375.82	1,187.91	1,187.91
**	CLARK, SHARON L	1,592.12	796.06	796.06
**	CLARK, SHARON L	890.00	445.00	445.00
**	CLOUTIER, ROSARIO G JR & LINDA	1,614.98	807.49	807.49
**	CONSOLIDATED COMMUNICATIONS	914.32	0.84	913.48
**	CUMMINGS, RICHARD L JR	3,401.62	0.00	3,401.62
**	CUMMINGS, RICHARD L JR	779.12	0.00	779.12
**	CUMMINGS, RICHARD L JR	157.41	0.00	157.41
**	CUMMINGS, RICHARD L JR	591.50	0.00	591.50
**	CURRAN, JOSEPH F & STACIE M	2,508.05	0.00	2,508.05
**	CUSHING, RUTH	697.76	348.88	348.88
**	CUSHING, RUTH	305.76	152.88	152.88
**	CUSHING, RUTH ELLEN	804.89	402.45	402.44
**	DAVEY, REGINA ANN	645.23	322.62	322.61
**	DELANO, OSBORN M LIFE ESTATE	2,949.86	1,842.28	1,107.58
**	DELISLE, CHRISTOPHER	686.00	343.00	343.00
**	DELISLE, CHRISTOPHER	243.04	121.52	121.52
**	DENHAM, ARTHUR & ELAINE	939.01	469.51	469.50
**	DENHAM, ROY	521.36	260.68	260.68
**	DERECKTOR, ELIZABETH			
	BROWN, PETER	1,942.89	971.45	971.44
**	DERECKTOR ELIZABETH			
	BROWN, PETER	227.53	113.77	113.76

## **2021 Outstanding Real Estate Taxes cont.**

	<b>Name</b>	<b>Original Tax</b>	<b>Payment / Adjustments</b>	<b>Amount Due</b>
**	EDGECOMB, VICTOR B & ANN D	1,207.12	0.00	1,207.12
**	EDWARDS, MICHAEL P & CARMEN C	2,166.76	1,083.38	1,083.38
**	FAIRSERVICE, MICHAEL O & CAROLYN	1,212.47	136.38	1,076.09
**	FENDERSON, MARK	544.57	378.56	166.01
**	FLAGG, JOHN B	2,751.48	1,375.74	1,375.74
**	FOURNIER, ROBERT & SHARON	1,023.51	511.76	511.75
**	GLIDDEN, NEWELL R E	9.64	0.00	9.64
**	GLIDDEN NEWELL R E	3.29	0.00	3.29
**	GRADY, DANIEL M	383.19	191.60	191.59
**	GRIFFIN, JAMES L	1,424.47	0.00	1,424.47
	GROTTON, EVELINA J & MICHAEL S	816.57	0.00	816.57
**	HARDMAN, DAVID	778.07	389.04	389.03
**	HARRINGTON, PHIL	533.90	0.00	533.90
**	HATCH, KENNETH L III	2,820.46	1,410.23	1,410.23
**	HITZ, KYLEE L	600.51	300.26	300.25
**	HUTTER, FRANCIS W	683.48	0.00	683.48
**	IHW REAL ESTATE, LLC	896.11	0.00	896.11
*	JEWETT, BENJAMIN M	409.72	62.74	346.98
**	JOSLYN LYMAN GARRETT	132.61	0.00	132.61
**	KELCH BYRON & KATHLEEN	407.68	0.00	407.68
**	KELCH, BYRON & KATHLEEN	1,068.11	0.00	1,068.11
*	KERRY, COONS	437.63	218.82	218.81
*	KILEY, MICHAEL	1,857.41	0.00	1,857.41
**	KILEY, MICHAEL P	472.19	0.00	472.19
**	KING, ERIN	9.41	0.00	9.41
**	KING, ERIN	5,164.60	0.00	5,164.60
**	KNOX, BOBBYJO L	598.43	300.00	298.43
	LACKEY, REBECCA WRIGHT	1,350.60	0.00	1,350.60
*	LANDRY, MARK E			
	ACKERSON, WILLIAM E	498.86	0.00	498.86
**	LEAR, ROBERT A & CHRISTINE M	2,136.93	0.00	2,136.93
**	LEDOGAR, KATE	558.91	279.46	279.45
**	LEWIS, BRENDA J	1,535.35	767.68	767.67
**	LEWIS, MARY G	212.48	106.24	106.24
**	LIBBY, JERRY	1,472.27	0.00	1,472.27

## **2021 Outstanding Real Estate Taxes cont.**

	<b>Name</b>	<b>Original Tax</b>	<b>Payment / Adjustments</b>	<b>Amount Due</b>
	MCCORMICK, STEVEN C & LANA	2,488.32	0.00	2,488.32
	MCCORMICK, KAREN E	1,792.04	0.00	1,792.04
**	MCCRAY, MICHAEL C & TONIA J	313.60	156.80	156.80
	MCDONALD, STEVEN P	2,321.19	0.00	2,321.19
*	MCKENNA, KIMBERLY A	339.64	169.82	169.82
**	MICHAUD, SHANE B & RIPLEY, IVA	1,525.57	276.40	1,249.17
*	MILLER, ALTA	1,256.61	0.00	1,256.61
**	MILLER, KURT & LINDA	499.41	0.00	499.41
**	MILLER, KURT A	708.12	0.00	708.12
*	MILLER, KURT E	1,497.36	2.41	1,494.95
	MILLER, KURT E JR	391.22	0.00	391.22
**	MINOTY, PENNY L	771.00	452.63	318.37
**	MONROE, FRANK	1,365.68	682.84	682.84
**	MONROE, FRANK	637.06	318.53	318.53
**	MONROE, FRANK	321.13	160.57	160.56
**	MOREY, DONALD D & LOIS G (TRUSTEES)	1,094.46	547.23	547.23
**	MOREY, DONALD D & LOIS G (TRUSTEES)	2,673.88	1,336.94	1,336.94
**	MORSE, LARRY J	962.09	740.11	221.98
**	MOULTON, MARY L	384.98	0.00	384.98
**	NEWELL, ANITA M	804.85	450.00	354.85
*	NEWTON, DAVID R, TRUSTEE	3,225.42	0.00	3,225.42
**	NEWTON, DAVID R, TRUSTEE	259.35	0.00	259.35
**	OXFORD PROPERTIES LLC	1,427.35	713.71	713.64
**	OXFORD PROPERTIES LLC	355.94	177.97	177.97
**	OXFORD PROPERTIES, LLC	165.89	0.00	165.89
**	PAGURKO, JOHN J III	366.91	0.00	366.91
	PEASLEE, JUANITA	1,021.66	0.00	1,021.66
**	PEASLEE, LISA M	723.46	0.00	723.46
**	PEASLEE, ROBERT L & RONDA L	638.99	0.00	638.99
**	PEASLEE, TIMOTHY & JODY R	678.87	0.07	678.80
	PERRY, BURT A	2,759.30	0.00	2,759.30
**	PIGNATELLO, LAUREN M & SEAN M	534.50	267.25	267.25
	PILLING, JAMES A	1,302.58	0.00	1,302.58
	PIPKIN, RICHARD & IDA HEIRS	148.96	0.00	148.96
**	POOLER, RONALD LEE SR	1,042.89	0.00	1,042.89



## **2021 Outstanding Real Estate Taxes cont.**

	<b>Name</b>	<b>Original Tax</b>	<b>Payment / Adjustments</b>	<b>Amount Due</b>
**	POTTER, STEVEN C SR & KIM M	701.60	0.00	701.60
**	POULIN, ALICE L	2,221.02	0.00	2,221.02
**	RICCARDI-PERCY, RUFUS V	897.68	0.00	897.68
**	RIDEOUT, ARDELL M & EMIL C JR	323.01	0.00	323.01
**	RIDEOUT, ROSEMARY L	772.84	386.43	386.41
**	RIDEOUT, TED & SARAH	1,182.66	600.00	582.66
**	RUSSELL, ANN	337.36	0.00	337.36
	RUSSELL, MARGARET A	347.00	0.00	347.00
	RUSSELL, MARGARET A	313.60	0.00	313.60
	RZYCKI, WOJCIECH	1,809.19	0.00	1,809.19
**	SAWYER, MARK G	325.36	162.68	162.68
**	SHERWOOD, ROBERT L	458.64	0.00	458.64
**	SILVERIO, MARK P	1,814.66	907.33	907.33
**	SIMPSON, CHRISTOPHER P & LAURIE	3,626.25	0.00	3,626.25
**	SKILLIN, BARBARA A	483.10	0.00	483.10
**	SMITH, JORDAN N	3,844.91	0.00	3,844.91
**	SMITH, NATHAN M	396.30	198.15	198.15
**	ST PETER, RICHARD L	627.20	0.00	627.20
*	STAPLES, LYMAN	1,544.54	760.90	783.64
	STAPLES, SANDRA L	697.15	0.00	697.15
**	STEVENS, JOHN & SHERI	707.32	353.66	353.66
**	STEVENS, JOHN & SHERI	2,815.38	1,407.69	1,407.69
	STICKNEY, GEORGE & WANDA	1,281.84	0.00	1,281.84
**	SULLIVAN, LORETTA ESTATE OF	2,093.62	0.00	2,093.62
	SURETTE, PETER B	2,176.68	0.00	2,176.68
**	SWARTZENTRUBER, NOAH	2,132.12	1,066.06	1,066.06
**	SWEET, PATRICIA D & CHARLES	2,628.22	1,314.11	1,314.11
*	THAYER, PATRICK A			
	EDGERLY, SARMAE E	1,082.28	700.00	382.28
**	THE MIVILLE FAMILY LIVING TRUST	1,055.95	527.98	527.97
**	THORNTON, THOMAS E III & CHARLENE	2,352.97	1,177.21	1,175.76
**	THORNTON, THOMAS E JR	1,984.38	1,400.00	584.38
**	TORSEY, STEPHEN V & HOLLY R	1,182.90	591.45	591.45
**	TORSEY, STEPHEN V & HOLLY R	406.16	203.08	203.08
**	TORSEY, STEPHEN V & HOLLY R	458.44	229.22	229.22

## **2021 Outstanding Real Estate Taxes cont.**

	<b>Name</b>	<b>Original Tax</b>	<b>Payment / Adjustments</b>	<b>Amount Due</b>
**	WEEKS, BRIAN L	831.59	0.00	831.59
**	WELLMAN, AARON O	411.02	0.00	411.02
**	WENTWORTH, DEREK R & BEVERLY A	334.77	167.39	167.38
**	WHITEHOUSE, JEREMY H	862.27	431.14	431.13
*	WILLIAMSON, GLENN A & MERLENE A	2,208.28	300.00	1,908.28
	WILSON, CLIFFORD E	767.18	0.00	767.18
**	WILSON, ROBERT D	345.05	0.00	345.05
**	WINCHENBACH, TIFFANY M & MICHAEL	518.85	0.00	518.85
	WOODBURY BRIAN	777.73	0.00	777.73
**	WRIGHT BARBARA L HEIRS	1,068.53	500.00	568.53

Every homeowner in Maine, unless exempted by law, is obligated to pay property taxes on property owned as of April 1 of every year. Your property taxes fund local government services like law enforcement, fire department, and public schools.

Failure to receive a tax bill does not excuse you from paying taxes. If you have reasons to believe your home was wrongly valued, you can appeal property taxes by meeting with the assessor.

Contact our office for information on exemptions that may be available to you.

## **2021 Outstanding Personal Property Taxes**

As of June 30, 2021

(\* = Payment made after June 30, 2021)

	<b>Name</b>	<b>Amount Due</b>
*	MARCUS FAMILY FARMS LLC	92.06
	MARLIN LEASING	50.18
*	WHITEFIELD LUMBER COMPANY	209.99
	<b>Total</b>	<b>\$352.23</b>

# 2021 Personal Property Taxpayer List

<b>Name</b>	<b>Tax Amount</b>
BAILEYS ORCHARD	59.90
COUNTRY MANOR	549.98
DIRECTV, LLC	117.60
MAINE PURSUITS	31.36
MARCUS FAMILY FARMS LLC	92.06
MARLIN LEASING	50.18
NORTH WHITEFIELD SUPERETTE	53.80
SHEEPSCOT LINKS GOLF COURSE	577.02
SPECTRUM NORTHEAST, LLC	9,337.44
SPECTRUM NORTHEAST, LLC	2,005.47
SPICER TREE	67.08
WHITEFIELD LUMBER COMPANY	209.99
<b>Total</b>	<b>\$13,151.88</b>



Photo by: Charlene Donahue

# Real Estate Valuations

Whitefield

## 2021 Real Estate Valuations

Page 1

Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
262	AASE, H TODD & RICHARDS, DANIEL W	011-014	30,922		30,922		\$ 553.19
959	ACEDO, STEPHEN F & CAROL P	013-023	30,000	71,074	101,074	24,500	\$ 1,369.91
322	ACKER, CHARLES W & MAYER, BARBARA	018-048	70,950	172,982	243,932	30,380	\$ 3,820.45
455	ACKERMAN, JULIA H	003-016	30,450	106,613	137,063	24,500	\$ 2,013.75
1516	ACKERSON, WILLIAM E & MARY K	012-037	32,250	152,012	184,262	24,500	\$ 2,858.14
183	ADAMS, CLIFTON V JR & TINA	018-023-A	70,834	194,933	265,767	24,500	\$ 4,316.27
515	ADAMS, CLIFTON V JR & TINA M	018-004	30,300	73,909	104,209		\$ 1,864.30
1773	ADAMS, MICHAEL L & ROSE A	018-054	31,035	18,387	49,422	24,500	\$ 445.85
1897	ADAMS, SCOTT A & BROOKE M	018-023-B	31,455	87,765	119,220		\$ 2,132.85
680	AGH LLC	019-023	412,500		412,500		\$ 7,379.63
1710	ALBEE, AMANDA L & ERIC M II	012-023-C	39,730	142,442	182,172		\$ 3,259.06
174	ALBERT, TINA	020-005-B	31,950	120,367	152,317	24,500	\$ 2,286.65
1149	ALESSANDRO CORPORATION	026-028-A	33,945	185,434	219,379		\$ 3,924.69
1080	ALLEN, GEORGE C PROPERTY TRUST	011-045	37,900		37,900		\$ 678.03
349	ALLEN, GERALD L & GILLEY, BRETT E	010-011-F	30,600	15,626	46,226	24,500	\$ 388.68
1143	ALLEN, JON C & LORI	020-048-001	25,600	63,305	88,905	24,500	\$ 1,152.21
1155	ALLEN, THOMAS L SR	018-022	29,170		29,170		\$ 521.85
745	ALLEN, WAYNE S	018-002	55,490	88,553	144,043		\$ 2,576.93
1359	ALLENS BLUEBERRY FREEZER INC	001-027	91,205		91,205		\$ 1,631.66
1893	AMES, NICKOLAS B & WITWICKI, LINDSAY M	020-010-C-1	30,645	32,061	62,706		\$ 1,121.81
1532	ANDERSEN, CHARLENE & WILLIAM & DUDLEY, PENNYLYN	028-004	35,000	39,781	74,781		\$ 1,337.83
16	ANDERSEN, CHARLENE & WILLIAM & DUDLEY, PENNYLYN	028-003	38,000	31,648	69,648		\$ 1,246.00
1207	ANDERSON, ANTHONY J & KENDRA E	008-001-A	37,650	208,249	245,899		\$ 4,399.13
1088	ANDERSON, PATRICIA S & ERIN E	017-008-A	41,450	133,965	175,415		\$ 3,138.17
1828	ANDERSON, PATRICIA S & ERIN E	025-006-1	30,135	36,759	66,894		\$ 1,196.73
318	ANDERSON, PATRICIA S & H BRADFORD ANDERSON, ERIN E & JOHNSON, MICHAEL S	012-001	62,200	116,479	178,679	24,500	\$ 2,758.26
1311	ANDERSON, ROBERT & PETERSON, ANDREW	011-029	59,750		59,750		\$ 1,068.93
949	ANGELL, GLENN B & ROSE MARIE	018-040	52,385	179,413	231,798	24,500	\$ 3,708.56
976	AQUAFORTIS ASSOCIATES LLC	017-004-A	27,100	18,126	45,226		\$ 809.09
520	AQUAFORTIS ASSOCIATES LLC	017-055-B	35,000		35,000		\$ 626.15
1764	AQUAFORTIS ASSOCIATES LLC	017-055-B-ON		16,445	16,445		\$ 294.20
28	ARBOUR, FRANKLIN F SR	017-019	30,750	3,819	34,569	24,500	\$ 180.13
602	ARMSTRONG, DONNA M	015-038-A	30,300	96,796	127,096	24,500	\$ 1,835.44
1659	ARW PROPERTIES	010-008-A-ON		20,612	20,612		\$ 368.75
1670	ASHLINE, KEVIN	012-028-H	32,265	16,910	49,175		\$ 879.74
1354	ATWOOD, RONALD O & PRISCILLA E	013-047-A	33,750	143,347	177,097	30,380	\$ 2,624.77
960	AUBEE, PAULINE	020-004-A	42,714	125,376	168,090	24,500	\$ 2,568.83
923	AUGUSTA CORP	012-036	31,050	8,800	39,850		\$ 712.92
135	AUGUSTA ROAD LLC	018-011	25,714	8,428	34,142		\$ 610.80
836	BABB, TYSON J	012-066-A	34,500	39,301	73,801		\$ 1,320.30
965	BAILEY, LYNDAL	018-050	69,750	96,383	166,133	30,380	\$ 2,428.62
449	BAILEY, LYNDAL	018-028	37,250		37,250		\$ 666.40
18	BAILEY, MARK R	018-033-A	30,750	143,825	174,575	24,500	\$ 2,684.84
1620	BAILEY, RANDALL & KIMBERLY	026-008	30,000	108,064	138,064	24,500	\$ 2,031.66
1735	BAILEY, REBECCA ANNE & JOSHUA OTIS	017-038-D	30,300	97,943	128,243	24,500	\$ 1,855.96
1564	BAILEY, RODNEY M & CATHERINE J	018-049	30,000	101,217	131,217	24,500	\$ 1,909.17
1879	BAILEY, RODNEY M & MARGO J	018-033	32,055	85,273	117,328	24,500	\$ 1,660.69
1697	BAILEY, RODNEY M & CATHERINE J	018-050-A	5,850		5,850		\$ 104.66
863	BAILEY, RODNEY M & CATHERINE J BAILEY, MARGO J & MARK R	018-033	35,867		35,867		\$ 641.66
1144	BAIRD, WILLIAM R	020-049-F	30,780	39,433	70,213		\$ 1,256.11
426	BAKER, SEAN M & SARAH L	022-018	35,338	156,382	191,720	24,500	\$ 2,991.57
1734	BALBO, SUZANNE E & TOWLE, WILLIAM C	006-007-A	31,185	60,189	91,374		\$ 1,634.68

# Real Estate Valuations cont.

Whitefield

## 2021 Real Estate Valuations

Page 2

Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
536	BALDIGA, KIMBERLY R	020-039-B	32,475	70,797	103,272		\$ 1,847.54
25	BALDWIN, ASHLEY & MARKMANN, KYLE	004-029	35,000	100,245	135,245		\$ 2,419.53
1320	BALL, THOMAS P & VIOLET R	010-028	40,730	139,878	180,608	30,380	\$ 2,687.58
1639	BALMERT, JAMES M & WERBER, TAMMY L	020-005-D	32,100	83,770	115,870	24,500	\$ 1,634.61
54	BARNARD, JAMES R	012-047-A	33,150	105,286	138,436	24,500	\$ 2,038.32
1219	BARNES, ROBERT S II	007-064	34,810	2,000	36,810		\$ 658.53
1041	BARNSTEIN JOHN & SHEILA	028-008	35,000	13,965	48,965		\$ 875.98
343	BARON, ERNEST F JR & JENNIFER E	003-008-B	15,000	47,806	62,806		\$ 1,123.60
1136	BARON, SHANNON M P & MULLEN, WAYNE	020-009-D	30,285	99,028	129,313	24,500	\$ 1,875.10
902	BARON, SHANNON M P	021-015	30,000	95,716	125,716		\$ 2,249.06
345	BARTER, ERNEST & EILEEN	031-005	30,750	67,408	98,158		\$ 1,756.05
1489	BARTLETT, CHERYL	018-012	30,000	69,286	99,286		\$ 1,776.23
366	BARTLETT, KENNETH	014-002	34,650	57,077	91,727	24,500	\$ 1,202.69
708	BARTLETT, KENNETH A & KIMBERLY S	006-008-A	35,250	135,062	170,312	24,500	\$ 2,608.58
199	BARTLETT, SAMUEL	017-025	20,000	33,129	53,129		\$ 950.48
1023	BARTLETT, SAMUEL	017-027	30,150	157,559	187,709	24,500	\$ 2,919.81
461	BARTLETT, SAMUEL L	017-026	62,590		62,590		\$ 1,119.74
70	BARTON, DESIREE & RODRIQUEZ, RICHARD B	018-020-H	30,000	26,308	56,308		\$ 1,007.35
1702	BARTON, JESSE	012-024-D	30,480	76,808	107,288	24,500	\$ 1,481.08
1754	BASSETT, JAMIE C & TERRI J	011-032-4	36,050		36,050		\$ 644.93
1203	BASTON, DIANA & ROGER	017-033	31,380	74,044	105,424	24,500	\$ 1,447.73
58	BASTON, ROGER & DIANA S	017-009-A	31,050		31,050		\$ 555.48
374	BATCHELDER, PETER	018-006	34,890	103,992	138,882	24,500	\$ 2,046.29
281	BATCHELDER, PETER A SR & MURIEL A	018-007	23,985		23,985		\$ 429.09
1643	BATCHELDER, PETER A SR & MURIEL A	018-008	27,330		27,330		\$ 488.93
545	BEACH, JAMES A	011-030	45,729		45,729		\$ 818.09
1962	BEAL, ADELINE & CODY	002-011-C	20,000		20,000		\$ 357.80
549	BEARCE, MONIQUE M	016-013-C	31,725	157,168	188,893		\$ 3,379.30
253	BEAULIEU, BRIAN I & MERRELL, ERICA M	012-029-J	30,000	146,578	176,578	24,500	\$ 2,720.68
1330	BEAUMIER, JAMES P	012-015-D	41,378	148,469	189,847	24,500	\$ 2,958.06
1085	BEAUSOLEIL, RICHARD R & CYNTHIA J	020-003-A	31,065	83,653	114,718	30,380	\$ 1,508.81
1582	BELL, JAMES N & DARLENE D	012-038-B	32,445	171,933	204,378	24,500	\$ 3,218.02
79	BELLEFLEUR, CARLINE A	026-011	30,000	102,132	132,132	24,500	\$ 1,925.54
1506	BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA	019-054	32,370		32,370		\$ 579.10
1627	BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA	019-006	174,250	157,742	331,992		\$ 5,939.34
886	BENNE, STEPHEN III	015-010	137,086	144,726	281,812		\$ 5,041.62
1521	BENNE, THOMAS & PAULA	009-030	24,700		24,700		\$ 441.88
1648	BENNE, THOMAS & PAULA	010-002	45,330	58,216	103,546	24,500	\$ 1,414.13
1356	BENNETT, RACHEL E	004-002	30,480	102,651	133,131	24,500	\$ 1,943.41
1215	BENT, SUSAN Y (GIAMBRONE)	001-058-D	30,300	74,581	104,881	24,500	\$ 1,438.02
1882	BERGERON, MARK D & MARIE A	005-001-A	31,470	142,010	173,480		\$ 3,103.56
957	BERINSKY, HELENE J	010-056	49,371		49,371		\$ 883.25
575	BERRY, ANDREW & MACKENNEY, ELIZABETH	026-014	10,750		10,750		\$ 192.32
638	BERRY, ANDREW B	010-041	55,825	163,041	218,866	24,500	\$ 3,477.21
1523	BERRY, ANDREW B	010-047	74,250	144,968	219,218		\$ 3,921.81
1660	BERRY, ANDREW B & MCLEAN, ELIZABETH A	013-042	37,550	113,719	151,269		\$ 2,706.20
812	BERRY, JONATHAN & JESSICA	003-012	42,266	104,563	146,829		\$ 2,626.77
1503	BERRY, STEPHEN	022-011	35,000	112,026	147,026		\$ 2,630.30
1569	BERTRAND, RAYMOND D	011-007	79,750		79,750		\$ 1,426.73
755	BERUBE, JAY R	013-026	30,030	86,950	116,980	24,500	\$ 1,654.47
1061	BESSEY, BROCK A & ERIN E	012-002	42,690	229,015	271,705	24,500	\$ 4,422.50
1435	BEST, NORMAN A & DOROTHY J	017-018-B	30,000	33,024	63,024	30,380	\$ 584.00
710	BHS INC	019-021-002	150,000		150,000		\$ 2,683.50

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
380	BICKFORD, ARNOLD E III	018-035	36,634	57,410	94,044	24,500	\$ 1,244.14
681	BICKFORD, JILL J	026-018	30,000	125,602	155,602	24,500	\$ 2,345.41
1059	BILLS, ROBERT J & ANNE C	017-018	49,450	54,408	103,858	24,500	\$ 1,419.71
474	BINEAU, MARJORIE O	022-026	30,600	109,511	140,111	24,500	\$ 2,068.28
413	BINNS, DENNIS & JANET	010-005	79,750	184,914	264,664	24,500	\$ 4,296.53
206	BINNS, DENNIS R & JANET	010-008-C	20,450	997	21,447		\$ 383.69
1623	BINNS, DENNIS R & JANET	009-032	13,740		13,740		\$ 245.81
568	BINNS, SUSAN ELAINE	020-005-A	31,500	97,127	128,627	24,500	\$ 1,862.83
1950	BIRCH, ANDREW W	022-018-A-1	25,474		25,474		\$ 455.73
1946	BIRCH, NANCY J	022-018-A	23,105		23,105		\$ 413.35
1908	BISHOP, CHRISTOPHER	017-057-1	22,550		22,550		\$ 403.42
110	BISHOP, CHRISTOPHER S & ANNE-DORA T	014-005-B	30,450	73,916	104,366		\$ 1,867.11
1715	BLACK TREE REAL ESTATE	022-004-B	30,300	96,733	127,033		\$ 2,272.62
1245	BLAGDEN, ROBERT L	001-021-A	42,125		42,125		\$ 753.62
1239	BLAIR, SALLY A & TERRY L	027-004	64,450	129,672	194,122	24,500	\$ 3,034.54
1375	BLAIR, TERRY L & SALLY A	027-008	30,210	11,366	41,576		\$ 743.79
1695	BLAIR, TERRY L JR	027-004-A	30,075	96,819	126,894		\$ 2,270.13
1273	BLAKE, EARL C & GALE M	011-014-B	30,780	104,870	135,650		\$ 2,426.78
1264	BOLDUC, SETH & ATKINS, LUCY	005-025-A	23,000		23,000		\$ 411.47
758	BOLDUC, SETH & ATKINS, LUCY	005-026	34,050	76,632	110,682	24,500	\$ 1,541.80
1019	BOLDUC, SETH & ATKINS, LUCY	005-031-A	7,500	3,767	11,267		\$ 201.57
1610	BONAPARTE, HANNAH B	031-018	25,270		25,270		\$ 452.08
1541	BOND, AARON J & STACEY M	008-011-B	30,150	90,891	121,041	24,500	\$ 1,727.12
260	BONENFANT, BARBARA A & DANIEL	017-009-B	41,050	125,113	166,163	24,500	\$ 2,534.35
434	BONENFANT, BARBARA A & DANIEL P	017-032-A	24,500		24,500		\$ 438.31
465	BOSSIE, MICHELLE & KENNETH	012-017-A	35,970	20,111	56,081		\$ 1,003.29
299	BOSSIE, RONALD S SR	018-022-A	30,000	6,777	36,777	24,500	\$ 219.64
1033	BOTHFIELD, DAVID & SEIDEL, KARIN M	013-061	41,210		41,210		\$ 737.25
1460	BOUCHER, BRANDON	026-004	33,150	25,118	58,268		\$ 1,042.41
150	BOUDREAU, SHERRY	019-037	10,140		10,140		\$ 181.40
230	BOUDREAU, SHERRY	019-036	2,250		2,250		\$ 40.25
466	BOURQUE, STEPHEN & LOIS	030-008	32,100	67,517	99,617	24,500	\$ 1,343.84
1368	BOWDEN, BRAD T	017-023	3,000		3,000		\$ 53.67
1733	BOWDEN, BRAD TOBEY	017-030-B	35,100	98,656	133,756	30,380	\$ 1,849.40
817	BOWDEN, BRADLEY L	013-054-A	42,314		42,314		\$ 757.00
440	BOWDEN, BRADLEY L & SHARI	027-013	30,000	41,433	71,433	24,500	\$ 839.63
1352	BOWDEN, GEORGE W JR	026-006	30,000	54,558	84,558	24,500	\$ 1,074.44
1454	BOWDEN, GEORGE W JR	013-012-A	41,770		41,770		\$ 747.27
234	BOYIAN, JUDITH	019-012-A	38,970	148,542	187,512		\$ 3,354.59
251	BOYNTON, DAVID A	011-036	70,150		70,150		\$ 1,254.98
325	BOYNTON, DAVID A	011-046	34,746		34,746		\$ 621.61
1340	BOYNTON, DAVID A & MELISSA D	016-047-D	7,230		7,230		\$ 129.34
1467	BOYNTON, DAVID A & MELISSA D	016-047-C	34,980	56,255	91,235		\$ 1,632.19
1494	BOYNTON, DAVID A & MELISSA D	016-049	48,250	169,285	217,535	24,500	\$ 3,453.40
577	BOYNTON, MARY M EST OF & BOYNTON, ROGER JR, PR	007-030	30,000	600	30,600		\$ 547.43
907	BRADFORD, TAMMY I	017-014	40,802	15,732	56,534		\$ 1,011.39
1323	BRANN, BENJAMIN PATRICK	013-018	28,450		28,450		\$ 508.97
1177	BRANN, BENJAMIN R & PRIKRYL, INGRID	018-037- F	35,895	193,376	229,271	24,500	\$ 3,663.35
198	BRANN, BRUCE	017-018-A	31,500	20,313	51,813	24,500	\$ 488.63
1910	BRANN, DEAN & BARBARA A	018-037-02	31,950	129,330	161,280		\$ 2,885.30
1622	BRANN, GERALD L & TONI	017-017-C	32,100	109,468	141,568	30,380	\$ 1,989.15
1698	BRANN, JAMES L & SHANNON F	013-038-A	30,675	189,672	220,347	24,500	\$ 3,503.70
59	BRANN, JAMES M & SYLVIA M	031-012	35,000	63,229	98,229	24,500	\$ 1,319.01



# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1747	BRANN, JESSE	018-037-E	22,250		22,250		\$ 398.05
1348	BRANN, KEITH A & CYNTHIA	018-037-A	30,660	181,226	211,886	24,500	\$ 3,352.34
603	BRANN, LARRY & PAULINE	017-007	40,000	92,478	132,478	24,500	\$ 1,931.73
1427	BRANN, LINDA	024-002	43,890	6,097	49,987		\$ 894.27
1296	BRANN, LINDA L	024-003	30,000	16,537	46,537	24,500	\$ 394.24
20	BRANN, REGINALD T	010-018	38,750	11,027	49,777		\$ 890.51
540	BRANN, RICHARD A	018-037	20,840		20,840		\$ 372.83
1654	BRANN, ROBERT & FAITH	025-001	47,210	61,930	109,140	24,500	\$ 1,514.21
1726	BRANN, ROBERT A JR & KRISTY J	025-001-A	40,890	23,382	64,272		\$ 1,149.83
1912	BRANN, RONNIE	018-037-04	33,900		33,900		\$ 606.47
1911	BRANN, SCOT	018-037-03	32,100		32,100		\$ 574.27
1768	BRANN, SCOT M	018-038-A	28,610		28,610		\$ 511.83
1500	BRANN, TERRIE & CRAIG & BUCK, AMY	017-038-C	20,291	400	20,691		\$ 370.16
33	BRANN, TERRIE J PLUMMER & CRAIG WOODBURY BUCK, AMY WYETH	017-041	36,018	61,310	97,328	24,500	\$ 1,302.89
71	BRANN, WAYNE & CAROL	021-001	34,500	93,575	128,075	24,500	\$ 1,852.96
320	BRANN-GUIMOND, TINA & GUIMOND, PATRICK	018-020-C	51,170	20,394	71,564	24,500	\$ 841.97
1156	BRETON, ARTHUR A & APRIL A	018-030-A-1	30,255	85,068	115,323	24,500	\$ 1,624.82
804	BRETON, GLEN P & KAREN L	018-044	25,882	19,653	45,535		\$ 814.62
1269	BRIDGFORTH, JUSTIN R	017-049	42,610	74,934	117,544		\$ 2,102.86
1236	BRIDGFORTH, JUSTIN R	017-008-C	30,810		30,810		\$ 551.19
1881	BRILLANT, JEAN L	006-021-C	25,072	61,034	86,106	24,500	\$ 1,102.13
331	BRINZOW, ALEXANDER	011-027	600		600		\$ 10.73
1387	BROCHU, DONALD	012-028	66,050		66,050		\$ 1,181.63
1146	BRONN, CLIFTON	008-011	41,570		41,570		\$ 743.69
847	BRONN, CLIFTON GEORGE	008-012	33,300	131,075	164,375	24,500	\$ 2,502.36
1966	BRONN, GEORGE	008-011-ON		3,673	3,673		\$ 65.71
712	BROOKE, WILLIAM & GAIL	016-026	60,900	151,852	212,752	24,500	\$ 3,367.83
462	BROOKE, WILLIAM W & GAIL	016-025	13,980		13,980		\$ 250.10
1606	BROOKE, WILLIAM W & GAIL D	016-001	27,090		27,090		\$ 484.64
1278	BROOKE, WILLIAM W & GAIL D	016-002	6,900		6,900		\$ 123.44
634	BROWN, CAROLE A & TIMOTHY M	015-052	42,400	136,660	179,060	24,500	\$ 2,765.08
908	BROWN, CAROLE A & TIMOTHY M	018-024	52,580	23,475	76,055		\$ 1,360.62
978	BROWN, DAVID G & PRUDENCE J TRUSTEES BROWN FAMILY IRREVOCABLE TRUST	003-001	7,580		7,580		\$ 135.61
339	BROWN, DAVID R & LOIS C	027-009	31,215	18,265	49,480		\$ 885.20
179	BROWN, DAVID R & LOIS C	014-006-A	30,750	14,598	45,348	24,500	\$ 372.97
482	BROWN, DOUGLAS & ELIZABETH	030-012-A	32,250	146,363	178,613	24,500	\$ 2,757.08
952	BROWN, DOUGLAS & ELIZABETH A	030-016	23,000		23,000		\$ 411.47
725	BROWN, JOSEPH E & MARILYN G	023-002	33,890		33,890		\$ 606.29
1230	BROWN, JULIE	019-033-AON		15,509	15,509		\$ 277.46
1314	BROWN, LLOYD	003-014-AON		9,600	9,600		\$ 171.74
1838	BROWN, LOIS	013-012-D	27,330		27,330		\$ 488.93
821	BROWN, LUCILLE D & SCOTT W	007-053-A	36,210	73,664	109,874	24,500	\$ 1,527.34
534	BROWN, TIMOTHY M	018-025	28,930		28,930		\$ 517.56
1836	BROWN, TIMOTHY M	018-010-C	30,000	190,197	220,197		\$ 3,939.32
524	BROWN-COLLINS, JESSE B & FLOOD, CHRISTINA L	018-051-A	36,690	94,388	131,078		\$ 2,344.99
1217	BRYANT, DAVID S & NANCY K	031-006	30,000	156,634	186,634	24,500	\$ 2,900.58
1131	BRYANT, GLENICE F & DAVID HEIRS	031-007	35,100	162,836	197,936		\$ 3,541.08
541	BRYANT, RANDALL B	009-025	32,250	122,960	155,210	24,500	\$ 2,338.40
776	BUCKINGHAM, TERRI ANN	004-044-E	6,150		6,150		\$ 110.02
1771	BUGGIA, LAWRENCE B JR TRUSTEE BUGGIA, LAWRENCE B JR LIVING TRUST	007-053-C	22,385		22,385		\$ 400.47
909	BUMFORD, JASPER W	009-005-A	34,800	7,484	42,284	24,500	\$ 318.16

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
926	BUMPS, GLENN	010-030-A	25,000	453	25,453		\$ 455.35
1357	BUMPS, SHELDON & DIANNE	007-018-C	35,842	90,162	126,004		\$ 2,254.21
342	BUNKER, HILLBURN C & LENORA	022-003	30,000	50,037	80,037	30,380	\$ 888.36
788	BUNTING, WILLIAM H	012-055	6,578		6,578		\$ 117.68
1248	BUNTING, WILLIAM H	012-040	73,595	44,050	117,645	24,500	\$ 1,666.36
1284	BUNTING, WILLIAM H	012-053	19,008		19,008		\$ 340.05
1417	BUNTING, WILLIAM H	012-052	16,400		16,400		\$ 293.40
1916	BURDICK, ASHLEY	013-056-ON		79,502	79,502	24,500	\$ 983.99
1568	BURGE, ROBERT	008-037	8,475		8,475		\$ 151.62
1405	BURGE, ROBERT	008-035	61,399	83,789	145,188		\$ 2,597.41
653	BURGE, ROBERT	008-031	4,616		4,616		\$ 82.58
258	BURGE, ROBERT	008-030	4,479		4,479		\$ 80.13
371	BURGE, ROBERT	008-032	87,845		87,845		\$ 1,571.55
144	BURGE, ROBERT	008-034	4,353		4,353		\$ 77.88
382	BURGESS, JASON D & MICHELE A	007-025-A	35,250	149,531	184,781	24,500	\$ 2,867.43
1554	BURHOE, LESLIE & KOLLER, BERTIE B	015-035	45,700	19,099	64,799		\$ 1,159.25
1007	BURMAN, LORENE MAE ESTATE BURMAN, WILLIAM HOWARD PER REP	024-006	30,978		30,978		\$ 554.20
108	BURNS, DANIEL T & DOROTHY L TRUSTEES BURNS LIVING TRUST	026-034	37,970	183,490	221,460	24,500	\$ 3,523.61
1364	BURNS, DANIEL T & DOROTHY L TRUSTEES BURNS LIVING TRUST	017-001	59,400	75,673	135,073		\$ 2,416.46
833	BURNS, IAN & BOWER, CAITLYN	001-021-B	30,630	158,367	188,997		\$ 3,381.16
1418	BURNS, JOHN B & MARTHA J T	016-012	60,250	173,531	233,781	24,500	\$ 3,744.04
741	BURTNER, JENNIFER C & VANESSA J , TRUSTEES RIVERVIEW TRUST	018-034	79,350	6,066	85,416		\$ 1,528.09
706	BURTNER, JENNIFER CAROL	018-027	18,380		18,380		\$ 328.82
68	BURTON, ANDREW & KIERSTEN	010-003-A	30,840	91,049	121,889	24,500	\$ 1,742.29
1434	BUSHNELL, MICHAEL L	005-012	20,600		20,600		\$ 368.53
760	CADWALLADER, JOHN R III	027-001	32,040	83,259	115,299		\$ 2,062.70
1755	CAMPBELL, DENNIST & ELIZABETH M	011-032-1	37,250	157,751	195,001		\$ 3,488.57
124	CAMPBELL, NEILAND N JR	004-022	41,210	180,652	221,862	24,500	\$ 3,530.81
749	CAMPBELL, RICHARD W	020-007-A	30,720	45,441	76,161		\$ 1,362.52
1111	CAPEN, GLEN A	007-066	30,000	69,100	99,100	24,500	\$ 1,334.59
337	CAPPER, APRIL MICHELLE	013-035	30,000	95,616	125,616		\$ 2,247.27
528	CAPUTO, CORY	009-004	33,650		33,650		\$ 602.00
1553	CAPUTO, CURRY T & LANI, ANDREA E	009-004-B	44,050	168,313	212,363	24,500	\$ 3,360.87
1527	CARLTON, STEVEN F & DIANNE M	012-017-D	33,000	71,647	104,647	24,500	\$ 1,433.83
1176	CARON, RICHARD A & MALINDA J	018-035-A	31,875	128,891	160,766		\$ 2,876.10
1457	CARRIGAN, CAROL L & JASON M	012-015-C	30,750	162,202	192,952	24,500	\$ 3,013.61
233	CARTER, SHANNON D	016-043-B	33,945	134,490	168,435	24,500	\$ 2,575.00
1716	CARTLIDGE, JACQUELINE M	020-010-A	32,595	63,587	96,182	24,500	\$ 1,282.39
1369	CASWELL, MARY E	018-041	37,170	66,080	103,250	24,500	\$ 1,408.84
508	CASWELL, MARY E	018-041-A	20,000		20,000		\$ 357.80
675	CAYER, LIONEL J & JILL D	019-029	30,645	136,107	166,752	24,500	\$ 2,544.89
910	CEDERLUND, GREG	004-038	31,650		31,650		\$ 566.22
1112	CENTRAL MAINE POWER	001-061	153,000		153,000		\$ 2,737.17
586	CENTRAL MAINE POWER	019-032	73,200		73,200		\$ 1,309.55
723	CENTRAL MAINE POWER	019-052	174,000		174,000		\$ 3,112.86
126	CENTRAL MAINE POWER	004-005	147,000		147,000		\$ 2,629.83
102	CENTRAL MAINE POWER	018-005	56,640		56,640		\$ 1,013.29
103	CENTRAL MAINE POWER	013-022	46,800		46,800		\$ 837.25
1347	CENTRAL MAINE POWER	007-008	123,000		123,000		\$ 2,200.47
1312	CENTRAL MAINE POWER	016-018	5,400		5,400		\$ 96.61

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1283	CENTRAL MAINE POWER	019-008	76,200		76,200		\$ 1,363.22
1256	CENTRAL MAINE POWER	012-048	372,000		372,000		\$ 6,655.08
1517	CENTRAL MAINE POWER	001-061-ON	12,556,810		12,556,810		\$ 224,641.33
1602	CENTRAL MAINE POWER	007-007	63,000		63,000		\$ 1,127.07
241	CHADWICK, LAWRENCE JOHN JR & ROBERT EDWARD FOYE, THERESA ANN	003-007	25,650		25,650		\$ 458.88
1790	CHADWICK, LYNN ANN	003-003	26,450		26,450		\$ 473.19
313	CHAPMAN, KENNETH S ESTATE & FOSTER, SHEILA MAE PER REP	011-010-C	30,540	101,819	132,359		\$ 2,367.90
1724	CHAREST, LAURIER F & DUBOIS, DIANE	012-019-B	32,850	31,776	64,626		\$ 1,156.16
1740	CHASE, ABRAHAM D	013-015	1,305		1,305		\$ 23.35
1289	CHASE, C PATRICK	013-002	11,405		11,405		\$ 204.04
727	CHASE, C PATRICK	012-058	1,940		1,940		\$ 34.71
1546	CHASE, C PATRICK & ROBIN	010-014	55,870	139,958	195,828	24,500	\$ 3,065.06
1137	CHASE, CHARLES P	017-057-A	40,650	147,260	187,910		\$ 3,361.71
1694	CHASE, DAVID A & BETTY J	007-033	51,215	129,630	180,845		\$ 3,235.32
1121	CHASE, FAYE P	007-045	34,200	102,768	136,968	30,380	\$ 1,906.86
1402	CHASE, FAYE P	007-046	10,250		10,250		\$ 183.37
930	CHASE, MATTHEW J	026-015-A	31,500	110,558	142,058	24,500	\$ 2,103.11
289	CHASE, PETER E	013-041	1,500		1,500		\$ 26.84
274	CHASE, RICHARD R	004-031	86,250	80,608	166,858	30,380	\$ 2,441.59
518	CHASE, RICHARD R	004-039	37,562		37,562		\$ 671.98
120	CHASE, RICHARD R	004-044-C	35,750		35,750		\$ 639.57
928	CHASE, RICHARD R	004-043	12,300		12,300		\$ 220.05
774	CHASE, RICHARD R & MAUREEN	010-004	30,000	5,644	35,644		\$ 637.67
1537	CHASE, RICHARD R	004-030	42,650	1,933	44,583		\$ 797.59
1522	CHASE, ROBERTA	004-033	4,800		4,800		\$ 85.87
1390	CHASE, ROBERTA	004-034	4,800		4,800		\$ 85.87
832	CHASE, ROBERTA	004-044	104,250		104,250		\$ 1,865.03
393	CHASE, ROBERTA	007-077	77,750	177,096	254,846	24,500	\$ 4,120.89
407	CHASE, ROBERTA	004-035	13,020		13,020		\$ 232.93
1797	CHASE, ROBIN L & PATRICK C	013-002-A	30,330	23,204	53,534		\$ 957.72
1573	CHASE, TIMOTHY & MARTHA	013-044-A	480		480		\$ 8.59
152	CHASE, TIMOTHY & MARTHA	026-015	43,642	233,612	277,254	30,380	\$ 4,416.58
935	CHASE, TIMOTHY L	017-057	32,310	75,950	108,260		\$ 1,936.77
1076	CHELLIS, JONATHAN WENDELL & ELIZABETH FRANCIS	011-020-B	39,818	178,910	218,728	24,500	\$ 3,474.74
1105	CHIAPPINI, WALTER R & STANLEY, VIRGINIA	015-018-A	32,010	100,211	132,221		\$ 2,365.43
372	CHIAPPINI, WALTER R & STANLEY, VIRGINIA L	004-006	152,408	104,019	256,427		\$ 4,587.48
1723	CHIAPPINI, WALTER R	004-006-ON-2		169,560	169,560	24,500	\$ 2,595.12
1738	CHIARELL, JERALD J	012-065-B	26,354		26,354		\$ 471.47
1737	CHIARELL, JERALD J & JULIE O	012-065-A	36,250	170,519	206,769	24,500	\$ 3,260.79
1484	CHIARELL, JULIE O	012-065	24,500		24,500		\$ 438.31
759	CHOATE, DIANA L	022-023	30,000	87,328	117,328	24,500	\$ 1,660.69
1783	CIFRINO, EMMA A & WRIGHT, AMORY B CIFRINO TRUSTEES FOREST EDGE FARM TRUST	002-022	40,850	121,203	162,053	24,500	\$ 2,460.82
1682	CLARK, ALAN GEORGE & LINDA JANE, TRUSTEES CLARK, ALAN GEORGE & LINDA JANE LIVING TRUST	019-012-C	30,030	112,481	142,511		\$ 2,549.52
95	CLARK, DANA E	024-007-A	31,500	19,269	50,769		\$ 908.26
1835	CLARK, DAVID S	020-010-C	48,105		48,105		\$ 860.60
1528	CLARK, DAVID S & SHARON L	012-028-A	30,240	23,565	53,805		\$ 962.57
388	CLARK, DAVID S & SHARON L	021-019	30,000	133,990	163,990	24,500	\$ 2,495.48
387	CLARK, SHARON L	017-056	46,050	105,469	151,519		\$ 2,710.67
217	CLARK, SHARON L	026-024	33,255	68,283	101,538		\$ 1,816.51
1158	CLARK, SHARON L	016-047	56,760		56,760		\$ 1,015.44

# **Real Estate Valuations cont.**

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1184	CLARK'S ENTERPRISES, LLC	005-021-A	35,322	136,679	172,001		\$ 3,077.10
1172	CLARY LAKE REALTY TRUST	029-004	35,000	90,360	125,360		\$ 2,242.69
	PRESCOTT, LARRY E & SANDRA G TRUSTEES						
69	CLEAVES, BRIAN G & RHONDA R	020-014-A	33,750	107,306	141,056	30,380	\$ 1,979.99
891	CLEAVES, RHONDA R	020-014	37,630	6,981	44,611		\$ 798.09
578	CLEAVES, RHONDA R	019-043	50,500	59,004	109,504		\$ 1,959.03
1482	CLOUTIER, ROSARIO G JR & LINDA	013-030	30,000	97,996	127,996	24,500	\$ 1,851.54
1616	CLOUTIER, SHAWN S	013-029	30,000	70,293	100,293		\$ 1,794.24
813	COATES, KELLIE A & CHRISTOPHER A	020-011-B	38,750	142,441	181,191	24,500	\$ 2,803.20
1199	COCO, ANTHONY & SABRINA	010-007	30,000	4,937	34,937		\$ 625.02
1294	COCO, ANTHONY & SABRINA	010-008-B	30,750	159,445	190,195		\$ 3,402.59
769	COCO, ANTHONY F & SABRINA D	010-022-B	40,666	103,017	143,683		\$ 2,570.49
1333	COCO, ANTHONY F & SABRINA D	010-023	40,250	55,773	96,023		\$ 1,717.85
391	COLBY, CAROLYN J	021-013	375		375		\$ 6.71
1875	COLBY, MEAGAN M	020-049-A-ON		54,424	54,424		\$ 973.65
1548	COLE, CHARLES DOUGLAS	024-004-B	46,275	32,223	78,498	24,500	\$ 966.02
87	COLLADO, ANTONIO & ANNA	001-023	42,722	137,142	179,864	24,500	\$ 2,779.46
82	COLPITT, CHRISTINE M	009-007-A	37,250		37,250		\$ 666.40
592	COLPITT, CHRISTINE M	009-009-B	7,500		7,500		\$ 134.18
1852	COLPITT, THOMAS JR & CHRISTINE M	009-013-A	22,100		22,100		\$ 395.37
646	COLPITT, THOMAS JR & CHRISTINE	009-008	38,130	135,314	173,444	24,500	\$ 2,664.61
423	CONDON, JON M	010-050-A	30,000	181,695	211,695	24,500	\$ 3,348.92
218	CONLEY, GAIL P & STEPHEN	010-040	54,370	132,629	186,999	24,500	\$ 2,907.11
1403	CONLEY, GAIL P & STEPHEN	013-076	11,011		11,011		\$ 196.99
1407	CONLEY, GAIL P & STEPHEN	011-005	9,185		9,185		\$ 164.32
1259	CONLEY, GAIL P & STEPHEN	010-048	22,550		22,550		\$ 403.42
729	CONRAD, ELIZABETH & RICHARD	007-068	66,750	97,350	164,100		\$ 2,935.75
273	CONRAD, RICHARD & ELIZABETH	007-069	30,150		30,150		\$ 539.38
1676	CONSOLIDATED COMMUNICATIONS	024-007-ON		58,311	58,311		\$ 1,043.18
1234	COOLEY, ARTHUR B & CAROL	025-003	30,000	93,241	123,241	30,380	\$ 1,661.28
351	COOLEY, ARTHUR B & CAROL B	025-003-A	255		255		\$ 4.56
552	COOMBS, JAMES & HILL-COOMBS, HOLLY	015-017	480		480		\$ 8.59
615	COONS, JEFFERY L	018-036	32,290		32,290		\$ 577.67
187	COONS, KERRYLYNN ESTATE & COONS, DAVID W PR	020-025	27,910		27,910		\$ 499.31
182	COOPER, GARY E & GAGNE, LINDA B TRUSTEE	018-001-A	39,200		39,200		\$ 701.29
444	COOPER, MITCHELL	013-073-ON		8,653	8,653		\$ 154.80
889	COOPER-HASKELL, DAWNA JEAN	017-047	57,007	112,085	169,092	24,500	\$ 2,586.75
112	CORBIN, BRADLEY & ELIZABETH	018-013-B	8,036		8,036		\$ 143.76
1386	CORBIN, BRADLEY F & ELIZABETH J	018-010	2,760		2,760		\$ 49.38
1371	CORBIN, BRADLEY F & ELIZABETH J	018-013	29,714		29,714		\$ 531.58
1937	CORBIN, SCOTT A & NELIA E	018-013-D	21,770		21,770		\$ 389.47
698	CORUM, MICHAEL J JR	007-001	37,650	74,223	111,873	24,500	\$ 1,563.10
1169	COTE, DAVID & HOLLY A	016-021-A	33,900	101,990	135,890	24,500	\$ 1,992.77
378	COTE, DAVID & HOLLY	016-021	36,370		36,370		\$ 650.66
341	COTE, MICHAEL J & KYRSTIN M	019-027	34,725	119,438	154,163	24,500	\$ 2,319.67
720	COTE, MICHAEL J & KYRSTIN M	019-024-A	1,785		1,785		\$ 31.93
1963	COTE, WENDY L & WARREN J	008-009-001	29,810		29,810		\$ 533.30
1045	COUNTRY MANOR ASSOCIATES	022-013	76,562	467,826	544,388		\$ 9,739.10
673	COUTTS BROTHERS INC	019-001	20,300		20,300		\$ 363.17
1705	COUTTS BROTHERS INC	018-030	221,250		221,250		\$ 3,958.16
539	COUTTS, CODY & PAMELA	015-050	30,750	21,698	52,448		\$ 938.29
913	COWLES, STEVEN & JULIE	017-055-A	91,750	202,165	293,915	24,500	\$ 4,819.83
1679	CREAMER, MARK A & KIMBERLY L	007-034-A	30,720	91,503	122,223	24,500	\$ 1,748.26

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
641 CRISSMAN, JAMES H & LOUISA M TRUSTEES CRISSMAN, JAMES H 2009 TRUST & CRISSMAN, LOUISA M TRUST	007-074	48,250	161,108	209,358		\$ 3,745.41
467 CROCKER, DEANNE A	013-025	38,114	123,733	161,847	24,500	\$ 2,457.14
219 CROCKER, RICHARD A SR & SHERRI	013-031	25,650		25,650		\$ 458.88
964 CROCKER, STEVEN	026-029	30,000	195,272	225,272		\$ 4,030.12
1949 CROMWELL, JACKSON & HARTILL, ELISE C	008-041-A	25,250		25,250		\$ 451.72
1404 CROMWELL, RYAN CHRISTOPHER & BUMA, JAMIE MICHELA	006-021-A	37,712	153,849	191,561		\$ 3,427.03
890 CRONKHITE, BEVERLY E	017-003	41,610	123,757	165,367		\$ 2,958.42
1798 CRONKHITE, JUSTIN & COURTNEY	002-006-A	35,210		35,210		\$ 629.91
177 CROOKER REALTY EQUIPMENT LLC	001-035-A	171,000		171,000		\$ 3,059.19
156 CROOKER REALTY EQUIPMENT LLC	001-005	72,750		72,750		\$ 1,301.50
359 CROOKER REALTY EQUIPMENT LLC	001-019	264,675		264,675		\$ 4,735.04
917 CROOKER REALTY EQUIPMENT LLC	001-007	405,000		405,000		\$ 7,245.45
1020 CROOKER REALTY EQUIPMENT LLC	001-035	532,500		532,500		\$ 9,526.42
1014 CROOKER REALTY EQUIPMENT LLC	001-006	61,500		61,500		\$ 1,100.23
1163 CROOKER REALTY EQUIPMENT LLC	001-004	6,600		6,600		\$ 118.07
1436 CROOKER REALTY EQUIPMENT LLC	001-034	87,750		87,750		\$ 1,569.85
663 CROSBY, JOHN R	017-035	35,650	131,077	166,727		\$ 2,982.75
612 CROXFORD, SHARON V & ENOS, ROBERT	020-024	31,950	76,708	108,658	24,500	\$ 1,505.59
1345 CRUMMETT, THURLOW E & STUTZER, KAREN S	028-007	35,000	115,500	150,500		\$ 2,692.45
1563 CUMMINGS, RICHARD L JR	019-022-A	31,170	6,553	37,723		\$ 674.86
795 CUMMINGS, RICHARD L JR	019-022	44,794	4,895	49,689		\$ 888.94
1153 CUMMINGS, RICHARD L JR	019-022-B	10,039		10,039		\$ 179.60
243 CUMMINGS, RICHARD L JR	019-014	68,680	173,260	241,940	24,500	\$ 3,890.00
1632 CUMMINGS, TODD & GRETTA M	027-007	30,600	166,208	196,808	24,500	\$ 3,082.59
1380 CUNNINGHAM, CHAD	017-038-A	30,000	13,037	43,037	24,500	\$ 331.63
1032 CUNNINGHAM, CLIFTON L JR EST OF CUNNINGHAM, JOANNE N PER REP	010-049-A	11,500		11,500		\$ 205.74
1251 CUNNINGHAM, LILLIAN M	020-049	47,250	76,486	123,736	24,500	\$ 1,775.33
587 CUNNINGHAM, PERCY JR TRUSTEE CUNNINGHAM, PERCY M JR TRUST	015-023	49,990		49,990		\$ 894.32
1501 CURRAN, JOSEPH F & STACIE M	007-001-A	30,750	154,935	185,685	24,500	\$ 2,883.60
1166 CURTIS, CAROLYN E & DEVLIN, PAUL J	028-005	35,000	40,885	75,885		\$ 1,357.58
1732 CUSHING, GEORGE D	007-056-A	34,560	201,933	236,493	24,500	\$ 3,792.55
1451 CUSHING, JONATHAN J	010-022	46,474	139,663	186,137	24,500	\$ 2,891.69
1412 CUSHING, RUTH	009-018	19,500		19,500		\$ 348.86
1303 CUSHING, RUTH	010-008-G	44,500		44,500		\$ 796.11
51 CUSHING, RUTH ELLEN	010-008-A	33,315	41,501	74,816	24,500	\$ 900.15
728 CUTHBERTSON, LEE & VICTORIA R	020-023	40,250		40,250		\$ 720.07
1197 CUTHBERTSON, MICHAEL W & PAULA A	020-002-A	30,750	193,749	224,499	24,500	\$ 3,577.98
1044 CUTHBERTSON, MICHAEL W & PAULA A	021-006	34,125	261,646	295,771		\$ 5,291.34
97 CUTHBERTSON, MICHAEL W & PAULA A	021-007-A	37,346	24,167	61,513		\$ 1,100.47
1042 CUTHBERTSON, TIMOTHY & JO A	020-002	48,410	131,536	179,946	24,500	\$ 2,780.93
308 CUTHBERTSON, TIMOTHY W & JO A	020-003	22,132		22,132		\$ 395.94
1316 CYRUS, CATHERINE V & CLARK, SAMUEL THAYER CYRUS & CLARK, WILLIAM D & CLARK, MATTHEW JOHN CYRUS TRUSTEES, SWEET FERN LANE REAL ESTATE TRUST & ZEEB, HOLLY	001-046	56,800	78,813	135,613		\$ 2,426.12
1362 D F PARTNERSHIP	017-042	61,750		61,750		\$ 1,104.71
588 D F PARTNERSHIP	017-024	27,690		27,690		\$ 495.37
921 DALEY, PHYLLIS A	009-024	87,250	93,252	180,502	24,500	\$ 2,790.88
283 DALKE, WILLIAM & SYLVIA	002-021-A	35,330	105,004	140,334	24,500	\$ 2,072.27
1811 DALKE, WILLIAM F III & SYLVIA S	002-011-B	20,150		20,150		\$ 360.48
662 DALTON, CYNTHIA & RICHARD A JR	011-023	40,760		40,760		\$ 729.20
726 DANCER, BETHANY A	003-018	30,000	23,879	53,879	24,500	\$ 525.59

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
298	DANCER, HELLEN BRAWN ESTATE OF	007-014	56,090	118,471	174,561		\$ 3,122.90
	BOURQUE, LOIS D PER REP						
1629	DANCER, HELLEN BRAWN ESTATE OF	030-011	26,690		26,690		\$ 477.48
	BOURQUE, LOIS D PER REP						
373	DANCER, LOUISE P	003-017	42,210	18,049	60,259	30,380	\$ 534.54
1140	DANIELS, DALE	004-046-ON		6,230	6,230	6,230	\$ -
699	DANIELS, GRACE L & JOHN M	004-046	51,500	36,372	87,872	24,500	\$ 1,133.73
916	DARVEAU, DARLIN M & RITA L	018-020-F	30,000	142,659	172,659		\$ 3,088.87
1012	DAUPHIN, DONALD E TRUSTEE	008-008	49,200	15,065	64,265		\$ 1,149.70
	DAUPHIN FAMILY REAL ESTATE TRUST						
811	DAUPHIN, KATHY E & HAROLD E	008-020	62,980	31,989	94,969		\$ 1,699.00
397	DAUPHIN, KATHY E & HAROLD E	011-018	31,570		31,570		\$ 564.79
415	DAUPHIN, KATHY E & HAROLD E	011-026	26,130		26,130		\$ 467.47
336	DAUPHIN, KATHY E & HAROLD E	013-066	42,410	139,558	181,968	30,380	\$ 2,711.91
771	DAVEY, REGINA A	004-011	38,669	137,194	175,863		\$ 3,146.19
1514	DAVEY, REGINA A	004-012	16,373		16,373		\$ 292.91
690	DAVIS, ARTHUR K & SHIRLEY M	006-018	8,380		8,380		\$ 149.92
637	DAVIS, MATTHEW A	010-019	30,630	15,614	46,244		\$ 827.31
1618	DAXLAND, KARL GUSTAV & MARY LOU JENDRY, TRUSTEES	005-001	59,565	92,375	151,940		\$ 2,718.21
	DAXLAND-DRIFT ROAD REALTY TRUST						
472	DE LISLE, ROBERT C TRUSTEE	005-018-A	20,300		20,300		\$ 363.17
	DE LISLE, ROBERT C REVOCABLE TRUST						
574	DE LISLE, ROBERT C TRUSTEE	005-008	45,850	116,608	162,458	24,500	\$ 2,468.07
	DE LISLE, ROBERT C REVOCABLE TRUST						
1968	DEARBORN, CHRISTOPHER L & HALL, COURTNEE E	013-018-1	25,570	14,833	40,403		\$ 722.81
1148	DEATON, HERBERT	009-006-A	32,250	160,084	192,334	24,500	\$ 3,002.55
1021	DEBLOIS, MARIAH & MORIN, JOSHUA	012-027-B	31,620	101,902	133,522		\$ 2,388.71
590	DELANO, LUKE A	019-053	41,150		41,150		\$ 736.17
793	DELANO, LUKE A	019-053-A	52,290	99,280	151,570	24,500	\$ 2,273.28
239	DELANO, LUKE A	016-039-ON		5,197	5,197		\$ 92.97
1011	DELANO, OSBORN M HEIRS	019-051	9,820		9,820		\$ 175.68
416	DELANO, OSBORN M LIFE ESTATE & DELANO, LUKE	016-039	113,050	75,079	188,129		\$ 3,365.63
744	DELISLE, CHRISTOPHER & TARA	011-016	15,500		15,500		\$ 277.30
649	DELISLE, CHRISTOPHER & TARA	011-001	43,750		43,750		\$ 782.69
556	DELISLE, CHRISTOPHER M & TARA R	010-065-A	31,875	185,327	217,202	24,500	\$ 3,447.44
1672	DELOREY, DAVID R	020-005-E	32,670	83,426	116,096	30,380	\$ 1,533.46
1119	DELVECCHIO, JOHN R & BARBARA W	004-016	52,900	153,380	206,280	24,500	\$ 3,252.04
333	DEMERCHANT, JEAN E & HALEY, BETTY-JEAN	012-038-A	34,800	104,874	139,674	24,500	\$ 2,060.46
458	DEMERCHANT, KATHLEEN E	012-038-C	23,825		23,825		\$ 426.23
148	DEMERS FAMILY TRUST	015-047	31,970		31,970		\$ 571.94
920	DEMERS, RONALD J & SUSAN	022-014	30,000	25,283	55,283	24,500	\$ 550.71
958	DENHAM, ARTHUR & ELAINE	004-048	32,550	58,697	91,247	30,380	\$ 1,088.91
1391	DENHAM, ROY	004-018	54,842	116,888	171,730	24,500	\$ 2,633.94
223	DENHAM, ROY	031-001	33,250		33,250		\$ 594.84
78	DERECKTOR, ELIZABETH & BROWN, PETER	002-006	47,155	76,222	123,377		\$ 2,207.21
1475	DERECKTOR, ELIZABETH & BROWN, PETER	002-011	12,945		12,945		\$ 231.59
1534	DESPARD, DANIEL R & LYDIA J	016-044-A	36,098	140,850	176,948	24,500	\$ 2,727.29
1377	DETRAGLIA, KATEY FORD & FRANK A, TRUSTEES	007-060	56,672		56,672		\$ 1,013.86
	DETRAGLIA, KATEY FORD FAMILY TRUST						
1261	DIGIACOMO, GABRIEL	008-015	62,330		62,330		\$ 1,115.08
1240	DIKET, LINWOOD T	010-017-F	44,762	81,216	125,978	24,500	\$ 1,815.44
1127	DINSMORE, RAYMOND J JR	020-004-C	26,426		26,426		\$ 472.76
533	DIXON, GWYN B	017-015	35,025	146,348	181,373	30,380	\$ 2,701.26
1579	DIXON, SEAN MATTHEW & CHRISTINA M	020-033-B	30,570	79,586	110,156	24,500	\$ 1,532.39

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1954	DIXON, TODD D	017-015-001	76,700		76,700		\$ 1,372.16
300	DMITRIEFF, JASON	019-046	30,250		30,250		\$ 541.17
1095	DMITRIEFF, JASON	019-045	46,650	79,093	125,743	24,500	\$ 1,811.24
970	DOAK, DAWN M & TOBY A	018-020-E	30,750	60,051	90,801		\$ 1,624.43
437	DOE, MARK L & TARA A	028-001	40,000	111,751	151,751		\$ 2,714.83
500	DONAHUE, CHARLENE P & MASON, BRIAN S	020-044	28,450		28,450		\$ 508.97
1201	DONAHUE, CHARLENE P & MASON, BRIAN S	020-030	45,970	114,482	160,452	24,500	\$ 2,432.18
522	DONOVAN, WILLIAM J & JANET C	015-032	37,570	137,560	175,130	24,500	\$ 2,694.77
1844	DOOLEY, EDWARD A & TRUMAN-DOOLEY, VICTORIA	012-009-A	22,085		22,085		\$ 395.10
761	DOWDY, PHILLIP J & JENNIFER L	020-042	36,530	138,218	174,748	24,500	\$ 2,687.94
620	DOWLING, JAMES A HEIRS OF	020-048	30,150	62,672	92,822		\$ 1,660.59
	DOWLING, FLORENCE I HEIRS OF						
1338	DOWLING, JESSICA L	013-013	33,420	115,207	148,627		\$ 2,658.94
511	DOWN, ROGER	015-049	95,250	234,287	329,537	24,500	\$ 5,457.11
1867	DOWN, ROGER C SR	012-024-E	21,500		21,500		\$ 384.64
780	DOYON, MARC & BABY GLEN	016-040-F	33,660	157,970	191,630	24,500	\$ 2,989.96
849	DOYON, MARC & BABY GLEN	016-040-E	20,720		20,720		\$ 370.68
955	DROLET, ROGER M & BETHANY L	021-007	49,317	170,956	220,273	24,500	\$ 3,502.38
998	DUBE, DYLAN M	011-010	37,442	92,880	130,322		\$ 2,331.46
659	DUBE, GERARD M & SANDRA A	016-011	48,480	119,032	167,512	24,500	\$ 2,558.48
1416	DUBE, KAREN M & MICHAEL R	018-014-A	31,200	17,006	48,206		\$ 862.41
743	DUBORD, NICHOLAS H & HEATHER A	022-020	30,000	86,195	116,195	24,500	\$ 1,640.42
1729	DULAC, DAWN & GILLES	016-013-H	43,466	189,257	232,723	24,500	\$ 3,725.11
1286	DULAC, DAWN & RICHARDS, LEE E TRUSTEES	016-013	33,075	31,394	64,469	24,500	\$ 715.05
	RICHARDS, VIOLETT HIRREVOCABLE TRUST FOR DAWN DULAC & LEE E RICHARDS						
593	DUMAS, RONALD	018-030-A-3ON		14,858	14,858		\$ 265.81
38	DUMAS, STEVEN A	018-030-A-3	53,165	133,836	187,001		\$ 3,345.45
227	DUMAS, STEVEN A	018-030-A-4	20,780		20,780		\$ 371.75
1692	DUMAS, WILLIAM A	018-030-A-2	30,750	16,977	47,727		\$ 853.84
1221	DUMONT, SHAWN W	030-013	30,345	25,765	56,110		\$ 1,003.81
389	DUNCAN, FREDERICK J & NANCY J	017-043-A	18,570	22,390	40,960		\$ 732.77
433	DUNCAN, HELENE	027-002	36,154	109,176	145,330	30,380	\$ 2,056.46
1272	DUNCAN, RONALD, HELENE, FREDERICK J & NANCY J	017-043	100,010		100,010		\$ 1,789.18
249	DUNN, ANDREW E & THOMAS F TRUSTEES	016-041	130,010	190,118	320,128		\$ 5,727.09
	DUNN, AVERY E IRREVOCABLE TRUST						
468	DUNN, GERARD J & MARY E	012-033-C	30,375	126,659	157,034	24,500	\$ 2,371.03
213	DURRELL, GENE & TRACY	006-011-A	13,100		13,100		\$ 234.36
1684	DURRELL, GENE A & TRACY	006-021-2	35,490	201,181	236,671	24,500	\$ 3,795.74
1232	DYER, ISAAC W III & ISAAC C	004-044-B	76,750		76,750		\$ 1,373.06
665	DYER, ISAAC W III & ISAAC C	003-013	67,725		67,725		\$ 1,211.60
1124	DYER, ISAAC W III & ISAAC C	003-011	72,850	178,062	250,912		\$ 4,488.82
657	EASTMAN, GEORGE M JR & LYNNETTE R	003-002	13,100		13,100		\$ 234.36
1100	EDGAR-LARRABEE, MARY L & LARRABEE, WARREN H	016-006-A	33,750	101,520	135,270	24,500	\$ 1,981.68
1361	EDGE COMB, VICTOR A & ANN D	017-029	30,000	46,985	76,985		\$ 1,377.26
1073	EDWARDS, MICHAEL P & CARMEN C	020-010	30,315	107,871	138,186	24,500	\$ 2,033.84
282	EKHOLM, ERIK & JUDITH	010-029	48,130	140,763	188,893	24,500	\$ 2,940.99
1096	EKHOLM, SUSANNA M	010-029-A	41,450	1,412	42,862		\$ 766.80
1581	ELDER, JEROD M & JULIANNA L	013-032	32,100	94,494	126,594	24,500	\$ 1,826.46
257	ELLIOTT, CARROLL MARSON & JUDITH	014-006-C	30,855	11,021	41,876	30,380	\$ 205.66
824	ELLIOTT, DAVID C	013-038	60,525		60,525		\$ 1,082.79
904	ELLIOTT, DAVID C	016-053	43,690	181,471	225,161	24,500	\$ 3,589.83
550	ELLIS, TRACY A	013-063	32,970		32,970		\$ 589.83
1651	ELLIS, TRACY A	013-073	94,241	71,886	166,127		\$ 2,972.01
1515	ELVIN, CHARLES W & CHARLENE M	011-020-A	37,042		37,042		\$ 662.68



# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1017	ELVIN, CHARLES W & CHARLENE M	011-041	46,450	125,057	171,507	24,500	\$ 2,629.96
1049	ELVIN, CHARLES W & CHARLENE M	011-042	31,626		31,626		\$ 565.79
801	ELWELL, MICHAEL H	006-002-A	30,900	146,502	177,402	24,500	\$ 2,735.42
1718	ELWELL, MICHAEL H	006-002-D	23,915		23,915		\$ 427.84
104	ELWELL, STEVEN C & JOY H	012-028-B	37,354	183,642	220,996	24,500	\$ 3,515.31
292	EMERY, MICHAEL & JEANNINE	027-014	30,750	137,934	168,684	24,500	\$ 2,579.45
1441	ENGSTROM, KRAIG E SR & PAULA J	020-048-A	30,000	53,551	83,551	24,500	\$ 1,056.42
1756	ENGSTROM, KRAIG JR	011-032-3	26,370		26,370		\$ 471.76
86	ERICKSON (COUTTS), BARRETT, CASSANDRA JANE	001-029	30,000	26,202	56,202	24,500	\$ 567.15
639	EUGLEY, JILL	015-007-A	32,160	100,971	133,131	24,500	\$ 1,943.41
927	FAIRSERVICE, MICHAEL O	006-001	70,250	7,076	77,326		\$ 1,383.36
1321	FAIRSERVICE, MICHAEL O JR	003-019	30,840	168,250	199,090		\$ 3,561.72
1003	FARMER, KAREN S TRUST - FARMER, CARROL D TRUST KAREN & CARROL TRUSTEES	016-052	43,850	185,343	229,193		\$ 4,100.26
1717	FARRELL, JOHN J	020-029-A	31,245	57,525	88,770		\$ 1,588.10
1324	FARRIS, GREGORY	013-034	33,600	188,446	222,046	24,500	\$ 3,534.10
131	FECAROTTA, JOSEPH M & PATRICIA E	019-004	108,750	95,259	204,009		\$ 3,649.72
496	FEENEY, THOMAS M	012-029-D	20,615		20,615		\$ 368.80
1125	FEENEY, THOMAS M	012-029-A	30,000	157,625	187,625	24,500	\$ 2,918.31
733	FENDERSON, MARK	007-042	49,701	20,220	69,921		\$ 1,250.89
1056	FENDERSON, MARK	007-041	34,730		34,730		\$ 621.32
1571	FERGUSON, ELAINE	019-024	40,458	61,867	102,325	24,500	\$ 1,392.29
831	FERGUSON, GEORGE S & MARGARET ANNE	029-001-A	40,000	98,728	138,728	24,500	\$ 2,043.54
115	FERGUSON, SARA J & GEORGE	029-001	43,000	12,838	55,838		\$ 998.94
1574	FERGUSON, SARA J	014-022-A	31,650	151,615	183,265	24,500	\$ 2,840.31
782	FERGUSON, SARA J, GEORGE, ELIZABETH & COLIN	014-022	34,055		34,055		\$ 609.24
855	FEYLER, DWAYNE & LORRAINE	026-002-A	30,900	62,355	93,255	24,500	\$ 1,230.03
686	FEYLER, JENNIE	026-002	33,750	18,237	51,987	30,380	\$ 386.55
1813	FIELDINGS OIL AND PROPANE, INC	026-003-ON		137,118	137,118		\$ 2,453.04
558	FIELDINGS OIL CO INC	026-003	30,000	178,138	208,138		\$ 3,723.59
30	FITZ-PATRICK, JAMES E & CAROLYN M	012-013	37,894	125,452	163,346	24,500	\$ 2,483.95
41	FLAGG, JOHN B	030-012-B	31,875	143,602	175,477		\$ 3,139.28
781	FLANAGAN, LEWIS	001-062	25,250		25,250		\$ 451.72
305	FLANAGAN, MARGARET A & MICHAEL E	020-047	39,090	119,575	158,665	24,500	\$ 2,400.21
1035	FLANNERY, CHAD L & LOREAL	014-003-A	31,200	186,395	217,595	24,500	\$ 3,454.47
648	FLOGE, MATTHEW C & SHERI A	014-015	64,140	85,005	149,145	24,500	\$ 2,229.90
306	FORD, JOSEPH K	007-047	22,100		22,100		\$ 395.37
613	FORD, MARY LOUISE	012-004	31,050	66,414	97,464	24,500	\$ 1,305.33
216	FORDHAM, NICOLE E & ROBERTS, JOHN E	031-017	35,000	94,232	129,232		\$ 2,311.96
445	FOSTER JR, HARTFORD L & SUSAN	013-071	27,050		27,050		\$ 483.92
1097	FOSTER JR, HARTFORD L & SUSAN	013-065	51,770	220,375	272,145	24,500	\$ 4,430.37
1060	FOSTER, ROBERT F & ALBERTA	004-017	31,450		31,450		\$ 562.64
1824	FOURNIER, ROBERT & SHARON	004-018-C	30,826	42,609	73,435		\$ 1,313.75
204	FOX, TORRANCE	016-031	30,975	66,640	97,615	24,500	\$ 1,308.03
1612	FOYE, THERESA	003-003-A	8,860		8,860		\$ 158.51
584	FRANDSEN, BRUCE M & RATCLIFF, HEATHER	015-042	30,300	106,395	136,695	24,500	\$ 2,007.17
1477	FRANDSEN, DOROTHY M	007-011	44,850	83,266	128,116	24,500	\$ 1,853.69
617	FRANKLIN, ROGER M & CAROL A	012-049-B	33,000	94,979	127,979	24,500	\$ 1,851.24
1683	FRASONE, TERRI A	006-021-1	35,650	73,541	109,191	24,500	\$ 1,515.12
973	FREEMAN, CATHY N	012-064-A	41,410	215,698	257,108	24,500	\$ 4,161.36
938	FREEMAN, EDWARD & JOYCE	012-039-A	29,410		29,410		\$ 526.14
1559	FREEMAN, EDWARD & JOYCE	012-009	71,750	116,796	188,546	30,380	\$ 2,829.59
48	FREEMAN, KENNETH & DOROTHY	012-010	31,260	75,475	106,735	24,500	\$ 1,471.18

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1850	FREEMAN, STEVE A	012-009-B	30,765	71,876	102,641	24,500	\$ 1,397.94
1909	FRENCH, JANE	018-037-01	32,850		32,850		\$ 587.69
61	FRIEL, DENNIS E & CHARLOTTE J	021-017	45,000	99,022	144,022	24,500	\$ 2,138.25
1069	FROELICH, PETER E	006-005	59,600	157,394	216,994	24,500	\$ 3,443.72
1425	FURROW, JOSEPH J & ANGELA	019-011-A	30,000	41,812	71,812	24,500	\$ 846.41
1607	G & D GRAVEL LLC	016-029	36,930	84,183	121,113		\$ 2,166.71
757	G & D GRAVEL LLC	016-029-A	31,650	45,384	77,034		\$ 1,378.14
1615	GAGE, DAVID R & EPSTEIN, JUDITH L	013-068	52,250	64,840	117,090		\$ 2,094.74
457	GAGNE, CHRISTINE J	020-033-C	30,750	159,968	190,718	24,500	\$ 2,973.64
141	GAGNE, TIMOTHY J & SOLOMON, LILA H	020-021	47,060		47,060		\$ 841.90
897	GAGNON ROLAND J & THERESA	017-045-A	35,450	97,806	133,256	24,500	\$ 1,945.64
1188	GALLAGHER, DAVID W ESTATE	020-049-E	30,975	61,090	92,065		\$ 1,647.04
	COOPER, WENDY S & GALLAGHER, JENNIFER N PER REPS						
259	GALLAGHER, EARL	020-049-H	23,420		23,420		\$ 418.98
822	GALLAGHER, SHAWN R & BANCROFT, ELIZABETH	007-050-B	37,625	133,154	170,779	24,500	\$ 2,616.93
555	GALLANT, DENNIS	026-009	30,000	81,775	111,775	24,500	\$ 1,561.35
1018	GALLUP, C WESTCOTT III & SUSAN M	001-058	37,370		37,370		\$ 668.55
231	GALLUP, C WESTCOTT III & SUSAN M	001-057-004	42,370	206,733	249,103		\$ 4,456.45
479	GALVANI, THOMAS J & FRANCES H	026-022	20,000		20,000		\$ 357.80
	& DECARVALHO, JULIKAY G						
1396	GALVANI, THOMAS J & FRANCES H	026-021	30,000	48,807	78,807	30,380	\$ 866.36
	& DECARVALHO, JULIKAY G						
1757	GALVIN, EDWARD D REVOCABLE TRUST	001-040-D	65,240		65,240		\$ 1,167.14
	GALVIN, EDWARD D TRUSTEE						
1297	GARAGE MAHAL LLC	026-019	20,000	2,661	22,661		\$ 405.41
435	GARCIA, SUZANNE H	007-034	39,506	93,541	133,047	24,500	\$ 1,941.91
988	GARDINER ROAD REALTY TRUST, 18	013-017	30,000	8,415	38,415		\$ 687.24
1222	GARDNER-BEST, CHRISTINE E	010-024	48,250	135,327	183,577	24,500	\$ 2,845.89
1706	GARTHOFF, JERRY & KELLEY	012-026-B	31,200	171,458	202,658	24,500	\$ 3,187.25
402	GAUVIN, WILLIAM R & FRANCES A	024-010	36,290	46,804	83,094	24,500	\$ 1,048.25
509	GAUVIN, WILLIAM R & FRANCES A	021-012	30,000		30,000		\$ 536.70
682	GENOVESE, NICHOLAS & ALLISON	017-008-B	31,210		31,210		\$ 558.35
1141	GEORGES, PHILIP	020-049-I	30,675	8,130	38,805	24,500	\$ 255.92
1637	GERARDI, CHRISTOPHER R & VICKIE A	005-020	34,050	47,657	81,707		\$ 1,461.74
290	GERARDI, CHRISTOPHER R & VICKIE	005-019	79,750	54,725	134,475	24,500	\$ 1,967.45
1193	GERRARD, DANAL & ROBIN	016-009	30,900	61,187	92,087	24,500	\$ 1,209.13
885	GETCHELL, DANA	008-025	55,500	27,226	82,726	30,380	\$ 936.47
735	GETCHELL, DANA	008-019	48,300		48,300		\$ 864.09
248	GETCHELL, DANA	008-033	25,250		25,250		\$ 451.72
409	GETCHELL, DANA	008-023	46,350		46,350		\$ 829.20
1342	GETCHELL, DANA	008-024	23,400		23,400		\$ 418.63
786	GETCHELL, DANA H	011-022	45,050		45,050		\$ 805.94
4	GIBSON, ROBERT J III	013-070	32,250	93,342	125,592		\$ 2,246.84
1628	GIBSON-GRIFFIN, BRIGID	007-024	30,000	146,452	176,452	24,500	\$ 2,718.42
1595	GILBERT, CHAD E	016-020	30,120	79,312	109,432	24,500	\$ 1,519.43
1575	GILBERT-BRUNELLE, DIANN	012-014	33,000	54,528	87,528	24,500	\$ 1,127.57
1708	GILHOOLEY, EDWARD G	008-002-A	51,618	164,666	216,284	24,500	\$ 3,431.02
275	GILMAN, DONNA M & YBARRA, PAULA J	007-003	32,250	27,388	59,638	30,380	\$ 523.43
303	GILMAN, TERRI A & SARAH M	014-025-A	53,000	23,740	76,740	24,500	\$ 934.57
66	GIOIA, JAMES	007-050	27,385		27,385		\$ 489.92
1959	GIUFFRIDA, STEPHEN	030-001-1	3,000		3,000		\$ 53.67
1539	GIUFFRIDA, STEPHEN	030-001	33,450	65,533	98,983	24,500	\$ 1,332.50
671	GLEASON, TUCKER J & KELLY J	010-009-A	31,875	71,926	103,801	24,500	\$ 1,418.69
865	GLIDDEN, GEORGIA E & NEWELL R E	022-037	30,345	105,529	135,874	5,880	\$ 2,325.59

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
859 GLIDDEN, KERMIT D & LAURIE A	025-007	30,000	55,107	85,107	24,500	\$ 1,084.26
1305 GLIDDEN, LYNN ELEANOR	020-014-B	31,950	118,726	150,676	24,500	\$ 2,257.29
101 GLIDDEN, NEWELL R E	025-005	615		615		\$ 11.00
477 GLIDDEN, NEWELL R E	025-004	210		210		\$ 3.76
650 GLOVER, DENISE & AVANTAGGIO, FRANK G	006-013	40,850	44,783	85,633		\$ 1,531.97
429 GOGGIN, WILLIAM F	020-034	37,962	125,400	163,362	24,500	\$ 2,484.24
625 GOLDBERG, ELEANOR J	028-009	43,345	95,244	138,589		\$ 2,479.36
1252 GOLDEN, LINDA F	017-040	30,825	80,075	110,900	24,500	\$ 1,545.70
498 GOMES, MATTHEW D & LESLIE	020-045-B	33,000	150,569	183,569	24,500	\$ 2,845.74
311 GOMEZ (TAYLOR), HOLLY G	012-032	30,000	77,324	107,324		\$ 1,920.03
1173 GOODRIDGE, MARK R & SUSAN	021-016	30,000	117,217	147,217	30,380	\$ 2,090.21
1690 GORRILL, STEPHEN W & LOUISA R	005-032-D	36,850	125,907	162,757	24,500	\$ 2,473.42
507 GOTTLIEB, MARTHA J	007-076	41,370	71,830	113,200	24,500	\$ 1,586.84
778 GOTTLIEB, NOAH D & ELIZABETH R	007-070	20,750	1,552	22,302		\$ 398.98
825 GOULD, ARTHUR J SR, CLARA & ARTHUR J JR	026-030	30,000	61,092	91,092	24,500	\$ 1,191.33
645 GOULD, DENNIS A & DEBRA J	007-059	30,300	174,023	204,323	24,500	\$ 3,217.03
49 GOULD, DONALD & FRANCES	017-051	32,700	86,761	119,461	34,300	\$ 1,523.53
1154 GOULD, LUCAS D	001-040-B	30,150	110,386	140,536		\$ 2,514.19
1218 GOVE, SHEILA I & ROBERT L	010-011-A	30,000	20,932	50,932		\$ 911.17
221 GRADY, BETTY A	007-075	26,850		26,850		\$ 480.35
837 GRADY, BETTY A	007-072	36,050	87,491	123,541		\$ 2,210.15
90 GRADY, DANIEL M	026-026	20,450	3,988	24,438		\$ 437.20
1346 GRADY, DANIEL M	016-047-A	32,550	77,849	110,399	24,500	\$ 1,536.73
1549 GRADY, DANIEL M	016-047-B	9,004		9,004		\$ 161.08
1366 GRADY, DARRYL & JEANNE	014-007-A	38,258	10,634	48,892	24,500	\$ 436.37
1566 GRADY, DARRYL & JEANNE & ZEHRING, KATHIE G	014-007	35,642		35,642		\$ 637.64
492 GRADY, JAMISON A	008-005-A	37,250	131,173	168,423	24,500	\$ 2,574.78
169 GRADY, JENNIFER H & STEVEN J	008-008-A	31,500	45,290	76,790		\$ 1,373.77
751 GRADY, JORDAN C & MERYL A	008-010	32,250	138,939	171,189	24,500	\$ 2,624.27
1640 GRADY, STEVEN & JENNIFER	007-072-A	64,729	185,419	250,148	24,500	\$ 4,036.84
1641 GRADY, STEVEN J	004-032	33,170		33,170		\$ 593.41
1904 GRADY, STEVEN J	004-044-F	33,250		33,250		\$ 594.84
1520 GRADY, STEVEN J	008-016	110,600		110,600		\$ 1,978.63
1190 GRADY, STEVEN J	004-037	16,250		16,250		\$ 290.71
1114 GRADY, STEVEN J	006-011	74,500		74,500		\$ 1,332.81
88 GRADY, STEVEN J	011-028	45,050	5,868	50,918		\$ 910.92
666 GRADY, STEVEN J TRUSTEE	004-039-A	33,250		33,250		\$ 594.84
GRADY, STEVEN J REAL ESTATE TRUST						
83 GRASS, JOSHUA A & BLOOD, KASEY E	016-040-D	30,975	158,075	189,050	30,380	\$ 2,838.61
1242 GRAZIOSO, ABBY L & GREG E	015-018-C	35,266	81,089	116,355	24,500	\$ 1,643.29
1315 GRAZIOSO, DEE ANN L	017-044-A	33,150		33,150		\$ 593.05
1505 GRAZIOSO, GLENN & SUSAN	019-021-ON		10,345	10,345		\$ 185.07
1271 GREEN, DAVID W	012-029-C	30,000	164,372	194,372	24,500	\$ 3,039.01
34 GREEN, ROBERT D II & WILLIAM H & MCDONOUGH, MARY LEE	011-035	32,450		32,450		\$ 580.53
368 GREGOIRE, BETH M	030-013-A	31,815	49,312	81,127	24,500	\$ 1,013.06
1010 GREGORY, ALAN & WENDY L	004-044-D	36,690	78,857	115,547	24,500	\$ 1,628.83
1028 GREINER, JEFFREY S & KRISTA LEA	012-029-I	30,120	146,578	176,698	24,500	\$ 2,722.82
1851 GRIFFIN, BRYAN & HOLLY	018-032-A	25,750	1,926	27,676		\$ 495.12
252 GRIFFIN, HOLLY D & BRYAN J	018-031	47,770	166,910	214,680	24,500	\$ 3,402.32
936 GRIFFIN, JAMES L	022-009	35,000	55,846	90,846	24,500	\$ 1,186.93
880 GROSSI, CRAIG ROBERT	012-047	44,658	246,030	290,688		\$ 5,200.41
835 GROTTON, EVELINA J & MICHAEL S	022-022	37,775	14,302	52,077		\$ 931.66
1969 GROVER, DEBBIE & BRIAN	012-049-C	22,400		22,400		\$ 400.74

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
599 GROVER, NANCY A	012-007	1,035		1,035		\$ 18.52
953 GROVER, NANCY A	012-008	660		660		\$ 11.81
594 GUENARD, JOSHUA A & KAYLA M	008-009	40,450	97,068	137,518		\$ 2,460.20
1576 GURNEY, JEFFREY T & LAURA M	001-030	42,370	89,083	131,453		\$ 2,351.69
683 HADDAD, THOMAS & LEILA	010-017-B	41,450	20,907	62,357	30,380	\$ 572.07
544 HAINES, DONNA & JONES, PHILIP H	006-014	68,750	3,771	72,521		\$ 1,297.40
228 HAINKE, HAROLD J & TASH, SHERRY	014-014	33,250		33,250		\$ 594.84
1565 HAINKE, HAROLD J JR & TASH, SHERRY	013-069-B	25,538		25,538		\$ 456.87
1134 HAINKE, HAROLD J JR & TASH, SHERRY	013-069-001	34,500	126,399	160,899	24,500	\$ 2,440.18
763 HALL, ANDREW HEIRS & DUNCAN, NANCY PER REP	019-005	10,700		10,700		\$ 191.42
12 HALL, EDWARD J	010-010	53,100	9,846	62,946		\$ 1,126.10
160 HALL, GEORGE W IV	006-015	30,290		30,290		\$ 541.89
693 HALL, GEORGE W IV	007-032	41,370	26,396	67,766		\$ 1,212.33
1921 HALL, GEORGE W IV & MARY ANN	007-018-F	34,106		34,106		\$ 610.16
1923 HALL, GEORGE W IV & MARY ANN	007-036-1	34,250		34,250		\$ 612.73
717 HALL, GEORGE W JR & PIACOPOLOS, HAROLD	030-015	120		120		\$ 2.15
432 HALL, GEORGE W JR	006-011-B	35,650		35,650		\$ 637.78
525 HALL, GEORGE W JR & PIACOPOLOS, HAROLD	007-012	64,750		64,750		\$ 1,158.38
1562 HALL, GEORGE W JR & GEORGE W	006-008	35,394		35,394		\$ 633.20
999 HALL, GEORGE W JR & MARYANN	007-037-A	39,335	172,968	212,303	24,500	\$ 3,359.80
1924 HALL, GEORGE WILLIAM IV & BUMPS, DIANNE HALL-KARASS, SUSAN	007-018-G	27,762		27,762		\$ 496.66
858 HAMILTON, CHRISTOPHER C & PATRICIA M	005-024	24,650	3,595	28,245		\$ 505.30
473 HAMILTON, CHRISTOPHER C & PATRICIA M	005-025	52,125	87,737	139,862	24,500	\$ 2,063.83
684 HANLEY, MARK S & JEWEL R	001-008	92,250		92,250		\$ 1,650.35
1479 HANNA, LAURA VERONICA	003-004	41,150		41,150		\$ 736.17
1099 HANSEN, CLAY W & SCHWARZ, SHEILA R	012-034	32,085	167,780	199,865	24,500	\$ 3,137.28
912 HANSON, WALTER KING II	020-036	22,850	1,257	24,107		\$ 431.27
853 HANSON, WALTER KING II	020-035-A	31,230	70,235	101,465	24,500	\$ 1,376.90
818 HARDMAN, DAVID	004-001-A	30,195	141,997	172,192	24,500	\$ 2,642.21
502 HARDMAN, DAVID	004-002-A	20,000	25,162	45,162		\$ 807.95
884 HARKINS, TIMOTHY II	028-002-A	30,000	52,263	82,263	24,500	\$ 1,033.38
1237 HARMON, BENJAMIN T	013-069	45,554	42,983	88,537	24,500	\$ 1,145.62
193 HARMON, ELIZABETH CHASE	007-065	43,490	117,076	160,566	24,500	\$ 2,434.22
1583 HARRINGTON, PHIL	019-007	34,050		34,050		\$ 609.15
207 HARRISON, CASEY M	001-038-C	35,810	71,860	107,670	24,500	\$ 1,487.91
310 HART, GREGORY M & LISA J	007-009	37,962	266,257	304,219	30,380	\$ 4,898.98
178 HART, LISA M TRUSTEE PUFFER LINCOLN REALTY TRUST	012-027-A	39,970	102,304	142,274	24,500	\$ 2,106.98
485 HARTLEY, STEVEN J	020-039-C	34,080	221,203	255,283	24,500	\$ 4,128.71
1186 HARTMAN, HERBERT W & LUCY MARTIN	007-039	35,600	109,098	144,698	24,500	\$ 2,150.34
513 HARTNETT, LISA L	015-043	30,600	94,008	124,608		\$ 2,229.24
510 HARVEY, ROBERT C	018-013-A	31,500	19,412	50,912	24,500	\$ 472.51
767 HARVILLE, THOMAS W	021-005	30,750	50,184	80,934		\$ 1,447.91
1745 HATCH, JAMES & PATRICIA JENNINGS	009-017-B	27,010		27,010		\$ 483.21
1429 HATCH, JAMES B & PATRICIA JENNINGS	009-034	1,575		1,575		\$ 28.18
1341 HATCH, KENNETH L III	030-012	40,490	139,272	179,762	24,500	\$ 2,777.64
834 HAVEN, GREGORY W	005-007	30,000	127,133	157,133		\$ 2,811.11
245 HAY, LISA M & CARTER, CHRISTINE K	012-059	37,900		37,900		\$ 678.03
340 HAYDEN, DAVID & BARBARA	013-051	33,450	111,532	144,982	24,500	\$ 2,155.42
696 HAYDEN, SCOTT D	011-017	34,800	265,657	300,457	24,500	\$ 4,936.87
1459 HAYDEN, SCOTT D	011-017-A	52,629		52,629		\$ 941.53
903 HAYWARD, RICHARD S & DARLENE A	015-041	30,570	48,860	79,430		\$ 1,421.00
995 HEATH, HAROLD R JR & CYNTHIA MARIE	014-010	30,000	63,674	93,674	24,500	\$ 1,237.52

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
246	HEATH, JOSEPH R HEIRS	011-003	43,100		43,100		\$ 771.06
428	HEATON-JONES, JENNIFER A	007-010	30,850		30,850		\$ 551.91
1224	HEATON-JONES, JENNIFER A	007-010-A	22,250		22,250		\$ 398.05
448	HELM, GREG A	004-045	37,226	123,196	160,422	24,500	\$ 2,431.64
1447	HENDERSON, KRISTIAN P & MACOMBER, GRACE P	017-005	31,005	87,938	118,943		\$ 2,127.89
1036	HENDRIX, HENRY J II & PENNY K	007-051	33,530		33,530		\$ 599.85
1015	HENDRIX, HENRY J II & PENNY	008-029	37,250	18,224	55,474		\$ 992.43
1444	HENDRIX, HENRY J II & PENNY K	008-028	43,336		43,336		\$ 775.28
40	HENDRIX, HENRY JEROME II	008-027	29,250		29,250		\$ 523.28
159	HENDRIX, PENNY & HENRY	008-026	22,750		22,750		\$ 407.00
13	HENDSBEE, GEORGE JR & BONNIE RAE	020-041	68,840	13,741	82,581		\$ 1,477.37
1185	HENDSBEE, GEORGE JR & BONNIE RAE	020-033	62,741	119,781	182,522	24,500	\$ 2,827.01
180	HENLEY, JAMES E	016-043-C	33,945	68,062	102,007	24,500	\$ 1,386.60
635	HENRY, REMEMBRANCE & DOYLE, ELIZABETH	017-048	31,950	139,442	171,392	24,500	\$ 2,627.90
1544	HICKEY, CAROLE	018-036-C	30,750	109,558	140,308	24,500	\$ 2,071.81
571	HILLMAN, CHERYL A & JEFFREY A	002-005-A	30,750	117,545	148,295	24,500	\$ 2,214.69
142	HILLSTROM, DAVID S & GAIL A	028-002	35,000	53,355	88,355		\$ 1,580.67
742	HINES, JAMES W & MORROW, GRETCHEN L	020-011-C	36,200	236,589	272,789	24,500	\$ 4,441.89
348	HOAR, GARY L & JELLISON, ELANA	015-026	42,370	168,241	210,611	24,500	\$ 3,329.53
1133	HOAR, GARY L & JELLISON, ELANA	015-025	43,170	37,476	80,646		\$ 1,442.76
1113	HODGKINS, GREGORY D	001-036-ON		9,399	9,399		\$ 168.15
1310	HODGKINS, GREGORY D	001-036	30,450		30,450		\$ 544.75
99	HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL	001-052	33,450	134,629	168,079	24,500	\$ 2,568.63
497	HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL	001-055	22,550		22,550		\$ 403.42
870	HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL	001-054	14,468		14,468		\$ 258.83
1656	HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL	001-053	15,020		15,020		\$ 268.71
1116	HOFFMAN, JONATHAN & JULIANA TRUSTEES TRIBBY-PERCY IRREVOCABLE TRUST	014-021	20,834		20,834		\$ 372.72
1577	HOLM, HILARY H TRUSTEE	006-012-A	23,750		23,750		\$ 424.89
1614	HOLM, KENNETH & HILARY	007-005	65,000		65,000		\$ 1,162.85
1053	HOLM, KENNETH D	007-019	1,950		1,950		\$ 34.89
531	HOLM, KENNETH D	006-009	12,236		12,236		\$ 218.90
194	HOLM, KENNETH D & HILARY	006-007	90,185	215,221	305,406	24,500	\$ 5,025.41
330	HOLMES, DIANNA M	017-018-C	30,780	79,722	110,502	24,500	\$ 1,538.58
583	HOPKINS, CLIFTON	015-029	49,600		49,600		\$ 887.34
606	HOPKINS, CLIFTON E & JULIE L	018-047	30,000	17,839	47,839		\$ 855.84
464	HOPPE, DIANE B	010-028-A	44,250	109,955	154,205	24,500	\$ 2,320.42
212	HOSTETLER, DENNIS N & AMELIA L	010-059	51,690	10,952	62,642		\$ 1,120.67
250	HOSTETLER, DENNIS N & AMELIA L	010-032	70,450	117,323	187,773	24,500	\$ 2,920.95
1244	HOSTETLER, DENNIS N & AMELIA L	010-058	28,600		28,600		\$ 511.65
946	HOUGHTON, GEOFFREY	002-009	37,356		37,356		\$ 668.30
92	HOUGHTON, GEOFFREY P & JAMIE	002-009-A	53,600	95,245	148,845	24,500	\$ 2,224.53
236	HOWARD, MURRAY A & CLARISSA R	012-029-F	20,045		20,045		\$ 358.61
319	HOWARD, MURRAY A & CLARISSA R	012-029	32,410		32,410		\$ 579.81
1398	HOWARD, MURRAY A & CLARISSA R	012-029-G	30,330	262,229	292,559	24,500	\$ 4,795.58
85	HOWE, EDWARD E & MACDOUGALL, JESSIE MAE	014-028	52,450	106,251	158,701	24,500	\$ 2,400.86
1212	HOWELL, BRYAN KEITH	019-025	32,770		32,770		\$ 586.26
1488	HOWELL, RICHARD & SHARI	013-056-A	30,000	102,001	132,001	24,500	\$ 1,923.19
685	HOWELL, RICHARD W	013-056	96,100	123,917	200,017		\$ 3,936.10
1068	HOWES, MARK & KATRIN & ACOSTA, MARIA D C	018-042	34,516	102,325	136,841	24,500	\$ 2,009.78

# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1302	HUANG, CARMEN EMILY	017-050	30,000	64,899	94,899		\$ 1,697.74
611	HUANG, XINQIAO	018-003	150		150		\$ 2.68
951	HUBERT, JANE	001-024	840		840		\$ 15.03
561	HUBERT, JANE H	001-025	13,900		13,900		\$ 248.67
1486	HUFF, ALICIA & TIMOTHY	019-012-B	41,010	196,349	237,359	24,500	\$ 3,808.05
1211	HUNNIBELL, SHERRILL	005-003	49,050	89,816	138,866		\$ 2,484.31
691	HUNTLEY, BRIAN D	022-040	21,450		21,450		\$ 383.74
667	HUNTLEY, BRIAN D	024-008	20,000	2,324	22,324		\$ 399.38
718	HUNTLEY, BRIAN D	022-032	7,600		7,600		\$ 135.96
1161	HUTCHINS, DONALD E II & LEONETTE	007-055	32,280	116,869	149,149	24,500	\$ 2,229.97
425	HUTCHINSON, SANFORD L & ALICE	013-039	56,800	88,883	145,683	24,500	\$ 2,167.96
1265	HUTTER, FRANCIS W	014-008	51,605	16,984	68,589	24,500	\$ 788.75
195	IHW REAL ESTATE LLC	022-004	30,105	27,045	57,150		\$ 1,022.41
997	JACKSON, DANIEL R	010-064-A	30,840	156,589	187,429	24,500	\$ 2,914.80
1332	JACKSON, DAVID & ROSE	010-061	78,250	127,000	205,250		\$ 3,671.92
1452	JACKSON, DAVID W	010-065	56,263		56,263		\$ 1,006.55
892	JACKSON, DAVID W	010-063	9,900		9,900		\$ 177.11
805	JACKSON, DAVID W	010-064	44,411	13,855	58,266		\$ 1,042.38
475	JACKSON, DAVID W	030-003	30,000	10,550	40,550		\$ 725.44
950	JACKSON, GLENDON	010-060	36,290	18,704	54,994		\$ 983.84
1027	JACKSON, GLENDON	010-062	32,930		32,930		\$ 589.12
1781	JACKSON, JOHN H III & KATHLEEN C	018-038	35,250	85,152	120,402		\$ 2,153.99
542	JACQUES, JOHN P JR	010-016-A	34,800	18,342	53,142	30,380	\$ 407.21
255	JAMES, DAVID C	019-003	33,300	97,988	131,288	24,500	\$ 1,910.44
1047	JAMES, PAULA J & KARL I	018-020	30,300	83,006	113,306	24,500	\$ 1,588.74
1295	JAMISON, ROBERTA C & THOMAS A	012-047-B	35,842	110,858	146,700	30,380	\$ 2,080.96
1524	JELLISON, JESSE F JR	018-014-C	31,800	25,626	57,426		\$ 1,027.35
1719	JEWETT, BENJAMIN M	001-040-C	26,130		26,130		\$ 467.47
766	JEWETT, BENJAMIN M	001-040-A	32,250	254,059	286,309	24,500	\$ 4,683.76
523	JEWETT, MICHAEL	001-039	30,750	256,247	286,997	24,500	\$ 4,696.07
843	JEWETT, MICHAEL D & REGINA L	001-020-A	32,250		32,250		\$ 576.95
1917	JOHNSON, DANNY J & HERNANDEZ-JOHNSON, STEPHANIE	018-021-B	25,250		25,250		\$ 451.72
1674	JOHNSON, JOSHUA R & LAURA K	012-027	39,018		39,018		\$ 698.03
214	JOHNSON, JOSHUA R & LAURA K	012-026-A	64,638	174,376	239,014	24,500	\$ 3,837.66
1373	JOHNSON, ROBERT	010-011-C	20,450		20,450		\$ 365.85
557	JONES, EMILY	003-014	40,750	21,526	62,276	30,380	\$ 570.62
705	JONES, JONI S	026-010	30,000	80,637	110,637	24,500	\$ 1,540.99
739	JONES, SCOTT V & SHARON	008-013	76,000	62,846	138,846	24,500	\$ 2,045.65
1630	JONES, SCOTT V & SHARON	008-014	22,385		22,385		\$ 400.47
589	JORDAN, CLAYTON & MARY E	001-011-ON		21,844	21,844	21,844	\$ -
777	JORDAN, CLAYTON & MARY ELIZABETH	001-011	79,194	77,247	156,441		\$ 2,798.73
265	JORDAN, CLAYTON S & MARY E	001-009	5,850		5,850		\$ 104.66
414	JORDAN, CLAYTON S & MARY E	001-010	2,250		2,250		\$ 40.25
654	JORDAN, DOUGLAS J & JULIA A	014-023	73,255	100,787	174,042	24,500	\$ 2,675.31
1276	JORDAN, DOUGLAS J & JULIA A	029-003	44,986	2,236	47,222		\$ 844.80
1741	JOSLYN, BETHANY A	020-049-J	30,675	29,132	59,807		\$ 1,069.95
585	JOSLYN, BROOKE A	022-033	30,000	130,210	160,210		\$ 2,866.16
993	JOSLYN, DANIEL & CHERYLE	005-017	33,750	133,597	167,347	24,500	\$ 2,555.53
1043	JOSLYN, EVELYN & RODNEY	005-016	53,100	76,283	129,383	24,500	\$ 1,876.36
1854	JOSLYN, LYMAN GARRETT	019-031-ON		8,457	8,457		\$ 151.30
1194	JOSLYN, RAYMOND E & JUDITH A	021-004	30,000	21,913	51,913		\$ 928.72
563	JOURDAN, ADAM P & SAMANTHA J	019-040	30,000	109,873	139,873		\$ 2,502.33
719	KAKASENKO, LYDIA	003-010	40,500		40,500		\$ 724.55
1382	KALCENKO, ALEX & GLADYS	003-009-A	33,900	84,977	118,877		\$ 2,126.71

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
569	KALCENKO, ALEXANDER	003-009	36,450	2,871	39,321		\$ 703.45
1282	KALLOCH, JEREMY S & WEBB-KALLOCH, LISA	012-017-E	35,970	96,753	132,723	24,500	\$ 1,936.11
27	KAMINSKY, CHRISTOPHER J & MARY C	012-041	66,100	106,706	172,806	24,500	\$ 2,653.19
127	KASELIS, RICHARD M	012-021	44,090	121,323	165,413	24,500	\$ 2,520.93
1063	KATLER, MAX R & THERESA L	012-062	61,680	143,369	205,049	24,500	\$ 3,230.02
714	KEENEY, TIMOTHY S & JACOBS, KATHY	012-029-B	30,000	168,735	198,735	24,500	\$ 3,117.06
1638	KEEP, WESLEY R & CONSTANCE L	004-044-A	36,050	99,101	135,151	24,500	\$ 1,979.55
284	KELCH, BYRON & KATHLEEN	010-001	43,090	23,693	66,783		\$ 1,194.75
6	KELCH, BYRON J & KATHLEEN V	009-029	26,000		26,000		\$ 465.14
417	KELLER, GORDON R & GENEVIEVE M, TRUSTEES KELLER FAMILY TRUST	013-045	40,330	119,043	159,373	24,500	\$ 2,412.88
623	KELLER, GORDON R & GENEVIEVE M, TRUSTEES KELLER FAMILY TRUST	013-046	20,900		20,900		\$ 373.90
1181	KELLER, GORDON R & GENEVIEVE M, TRUSTEES KELLER FAMILY TRUST	013-045-A	855		855		\$ 15.30
358	KELLEY, EUGENE W & JAMES W	004-041	56,935		56,935		\$ 1,018.57
77	KELLEY, EUGENE W & JAMES W	004-042	97,250		97,250		\$ 1,739.80
1379	KELLEY, JAMES HEIRS	012-020	27,300		27,300		\$ 488.40
329	KENNEDY, PETER J & BOLDUC, ANITA M	020-039-A	30,690	81,220	111,910		\$ 2,002.07
277	KENOYER, RONALD & PAMELA	014-004-A	20,600		20,600		\$ 368.53
1920	KENOYER, RONALD & PAMELA	014-033-1	40,157	96,612	136,769	30,380	\$ 1,903.30
844	KEYES, LESTER J JR	015-031	61,250		61,250		\$ 1,095.76
321	KIERSTEAD, JOHN T & JOAN	026-017	30,000	123,010	153,010		\$ 2,737.35
404	KIERSTEAD, JOHN T & JOAN	026-016	390		390		\$ 6.98
1101	KILEY, MICHAEL	001-028	38,850	79,607	118,457		\$ 2,119.20
480	KILEY, MICHAEL P	001-021	30,114		30,114		\$ 538.74
1280	KIMBALL, CHRISTINE	006-006	38,450	53,159	91,609	24,500	\$ 1,200.58
747	KIMBALL, MICHAEL A & GLENNA	020-020	1,305		1,305		\$ 23.35
1077	KING, EILEEN E	002-010	2,100		2,100		\$ 37.57
802	KING, ERIN	021-011	60,000	269,375	329,375		\$ 5,892.52
406	KING, ERIN	021-010	600		600		\$ 10.73
63	KING, GAIL R & ROBERT D	024-001	65,890	78,343	144,233	24,500	\$ 2,142.02
369	KING, GEORGE L	007-027	27,500	10,872	38,372	24,500	\$ 248.17
276	KING, JERRY	017-008	40,410	168,340	208,750	24,500	\$ 3,296.23
1026	KINNEY, DOUGLAS A & EVELYN A	012-049-A	40,050	131,429	171,479	30,380	\$ 2,524.26
1592	KIRKPATRICK, GWENDOLYN A	017-021-ON		69,999	69,999	24,500	\$ 813.98
132	KIRKPATRICK, MICHAEL E	017-021	73,650	139,577	213,227	24,500	\$ 3,376.33
898	KIRKPATRICK, SHAWN A	017-021-A	44,050	198,914	242,964	24,500	\$ 3,908.32
296	KITTNER, JANET C	016-051	44,005		44,005		\$ 787.25
1318	KITTREDGE, JOEL & NICOLETTE	004-027	37,650	131,268	168,918	24,500	\$ 2,583.64
62	KITTREDGE, JOEL C & NICOLETTE ANNE	004-027-B	35,900	110,861	146,761		\$ 2,625.55
1395	KITTREDGE, RIE	005-007-001	40,250	132,394	172,644	24,500	\$ 2,650.30
155	KNOWLES, DANIEL F & SHEILA A	001-022	50,500	62,695	113,195	24,500	\$ 1,586.75
651	KNOX, BOBBYJO L	012-035	25,000	13,165	38,165		\$ 682.77
1611	KNOX, JORDAN	018-014-B	31,200	58,268	89,468		\$ 1,600.58
1902	KNOX, VIOLET	020-037-1	35,250	5,823	41,073		\$ 734.80
317	KOLLER, BERTIE & REBECCA	012-068	35,378	108,725	144,103	24,500	\$ 2,139.70
367	KOOTZ, JOHN P & HEDEVIGR	012-024-A	83,000	232,018	315,018		\$ 5,635.67
643	KOPP, FRANKLIN H & ALICE	020-040	33,000	107,818	140,818	30,380	\$ 1,975.74
1907	KROMHOUT, PETER N & MARY A	001-001-A	10,060		10,060		\$ 179.97
442	KROOK, PETER E & GAIL	016-004	39,250	107,905	147,155	24,500	\$ 2,194.30
1657	KYPRAGORAS, ANDROS D	001-040	34,260	92,851	127,111	24,500	\$ 1,835.71
1681	LABELLE, KELLIE-JO	019-012	37,970	129,506	167,476		\$ 2,996.15
1091	LABELLE, MARK	017-053-ON		28,985	28,985		\$ 518.54



# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1104	LABELLE, MARK A & LINDA M	016-035-A	30,540	72,671	103,211		\$ 1,846.44
293	LABELLE, MARK A	016-035	47,991	23,556	71,547		\$ 1,279.98
626	LABELLE, MARK ALFRED	017-053	94,075	115,839	209,914	24,500	\$ 3,317.06
658	LABONTE, TRISHA C	004-044-B-1	30,150	11,123	41,273		\$ 738.37
215	LACASSE, ROBERT V & NANCY	022-025	30,000	93,951	123,951	24,500	\$ 1,779.18
1691	LACKEY, REBECCA WRIGHT & FRANK W	002-005-B	32,250	78,885	111,135	24,500	\$ 1,549.90
356	LACKEY, TIMOTHY C & HEIDI E	020-046	42,386	200,384	242,770	24,500	\$ 3,904.85
1866	LADD, JERED D & KATIE I	015-015-A	53,500		53,500		\$ 957.12
390	LADD, LEON E SR, LEON E & BATCHELDER, LORI	019-026	30,000	31,872	61,872		\$ 1,106.89
1241	LAFRANCE, ROXY L & LEE J	015-008	13,100		13,100		\$ 234.36
519	LANDMANN, SELBY W	012-024-C	41,554	7,596	49,150		\$ 879.29
166	LANDRY, MARK E & ACKERSON, WILLIAM E	012-033	31,815		31,815		\$ 569.17
117	LANE, BONNIE E	001-038-A	32,850	71,163	104,013	24,500	\$ 1,422.49
670	LANK, LINDA	001-060	20,000		20,000		\$ 357.80
29	LAROCHELLE-LALLEMAND, CONSTANCE M	018-029	44,690	27,278	71,968		\$ 1,287.51
1796	LASKEY, STEPHEN E & TINA J	014-019-A	43,730	123,341	167,071	24,500	\$ 2,550.60
116	LEACH, JEFFREY S & JACQUELINE M	020-022-C	30,000	160,456	190,456	30,380	\$ 2,863.76
8	LEAR, ROBERT A & CHRISTINE M (POTTER)	005-024-A	31,650	134,514	166,164	24,500	\$ 2,534.37
111	LEASK, PAUL & ALICE	019-016	22,700		22,700		\$ 406.10
624	LEASK, PAUL L & ALICE	019-017	34,950	41,368	76,318	24,500	\$ 927.02
1507	LEASK, PAUL L & ALICE	019-015	24,505		24,505		\$ 438.39
396	LEDOGAR, KATE	020-027	35,645		35,645		\$ 637.69
52	LEE, DONNA	020-023-B	49,186	83,620	132,806	24,500	\$ 1,937.59
1678	LEE, NATHAN T & PERFETTO, LUCINDA M	014-009-B	30,750	58,341	89,091		\$ 1,593.84
326	LEMAR REALTY LLC	014-027	26,210		26,210		\$ 468.90
1374	LEMIEUX, EARL R & ROBERT E JR	009-002	31,500	102,738	134,238	24,500	\$ 1,963.21
355	LEVER, LEO	009-010	37,650	54,003	91,653	30,380	\$ 1,096.17
537	LEWIS, BRENDA J	017-049-C	31,485	91,433	122,918	24,500	\$ 1,760.70
1263	LEWIS, BRYANT & CANDACE	004-003	30,000	65,437	95,437	24,500	\$ 1,269.06
60	LEWIS, MARY G	012-017-B	34,350	4,201	38,551	24,500	\$ 251.37
196	LI, HUAN YING	020-022-B	30,480	134,911	165,391		\$ 2,958.84
1448	LI, ZI WEN	014-026	30,000	132,105	162,105		\$ 2,900.06
614	LIBBY, DWAYNE P & SHERRY L	010-011-D	31,665	8,772	40,437	24,500	\$ 285.11
107	LIBBY, JERRY & MARY	022-035	48,095	45,800	93,895	24,500	\$ 1,241.48
948	LIBBY, L JON	024-007	30,750	53,020	83,770		\$ 1,498.65
1635	LIGHTFOOT, ROBERT B	002-007	54,200	120,995	175,195		\$ 3,134.24
994	LILLY, HAROLD W JR	019-041	51,200	19,708	70,908		\$ 1,268.54
736	LINCOLN, AMY & BISHOP, JARED	017-028	31,200	103,749	134,949	24,500	\$ 1,975.93
1339	LINCOLN, CARROLL & KATHLEEN	005-013	30,000	66,416	96,416	24,500	\$ 1,286.58
597	LINCOLN, CHAD	012-031	30,900	79,359	110,259		\$ 1,972.53
1491	LINCOLN, DIANE M, GARY J & JERRY A	031-014	35,000	66,950	101,950		\$ 1,823.89
750	LINCOLN, ERNESTINE B	001-056	30,000	79,220	109,220	30,380	\$ 1,410.45
1335	LINCOLN, GARY J	007-057	30,150	44,884	75,034	24,500	\$ 904.05
1227	LINCOLN, LEROY & ROXANNE	001-037	30,000	59,365	89,365	24,500	\$ 1,160.43
979	LINCOLN, MAHLON L JR	010-046	30,300	79,173	109,473	30,380	\$ 1,414.97
361	LINSCOTT HOLDINGS LLC	014-018	16,950		16,950		\$ 303.24
1160	LINSCOTT HOLDINGS LLC	014-025	15,638		15,638		\$ 279.76
309	LIPP, FREDERICK	002-003	3,150		3,150		\$ 56.35
438	LIPP, FREDERICK	002-002	11,420		11,420		\$ 204.30
1087	LIPP, FREDERICK	002-003-A	8,300		8,300		\$ 148.49
1055	LIPP, FREDERICK	002-013	36,690	41,063	77,753		\$ 1,391.00
764	LIPP, FREDERICK	002-001	30,000	67,048	97,048		\$ 1,736.19
1800	LIPP, KIMBERLY A & FREDERICK L	002-011-A	41,280		41,280		\$ 738.50
1326	LOMBARDI, CELINE & AMBRIZ, JOSE	010-017	47,194	805	47,999		\$ 858.70

# Real Estate Valuations cont.

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
697 LONG, BRANDON	014-001	27,250	64,453	91,703	30,380	\$ 1,097.07
983 LORD, LINDSEY & POWERS, JACOB	010-027	41,850	146,617	188,467		\$ 3,371.67
1394 LORDI, JUNE	028-006	40,000	108,805	148,805		\$ 2,662.12
1287 LOTHROP, BERNAL & DELORES	013-027	31,050	60,456	91,506	24,500	\$ 1,198.74
1621 LUFKIN, LESLIE C	015-028	101,500	36,252	137,752	24,500	\$ 2,026.08
772 LUFKIN, LESLIE C	015-028-A	20,000		20,000		\$ 357.80
450 LYSOBEY, JEANNE	012-011	30,000	92,338	122,338	24,500	\$ 1,750.32
121 MACFARLAND, BRIAN & CHRISTINA	010-016-B	38,750	600	39,350		\$ 703.97
810 MACLAINE, JOHN & KATIE A	001-026	60,900	95,643	156,543		\$ 2,800.55
939 MAGNUSEN, DAVID M & THERESA	012-060	93,525		93,525		\$ 1,673.16
922 MAGNUSEN, DAVID M & THERESA	012-063	38,050	97,649	135,699	24,500	\$ 1,989.35
185 MAGNUSEN, DAVID M & THERESA	012-064	750		750		\$ 13.42
162 MAGNUSEN, DAVID M & THERESA	012-039	32,450		32,450		\$ 580.53
1022 MAGUIRE, ANN MARIE	011-013	62,795		62,795		\$ 1,123.40
145 MAGUIRE, ANN MARIE TRUSTEE MAGUIRE, ANN MARIE TRUST	011-004	58,690	81467	140,157		\$ 2,507.41
476 MAGUIRE, MARIE E & PHILIP G	020-026	62,050	270,607	332,657		\$ 5,951.23
53 MAHEUX, SHERRY L	001-020	41,800		41,800		\$ 747.80
1159 MAHEUX, SHERRY L	001-019-A	40,850	163,103	203,953	24,500	\$ 3,210.41
381 MAHONEY, MICHAEL A	019-018	33,000	24,052	57,052	24,500	\$ 582.36
1673 MAIN (BRONN), DONNA	008-011-C		18,220	18,220		\$ 325.96
1082 MAINE ELECTRIC POWER CO	099-000	7,366,745		7,366,745		\$ 131,791.07
732 MAINE NATURAL GAS	018-RT 17		918,220	918,220		\$ 16,426.96
737 MAINE WOODS AND WATERS LLC	008-041	22,250		22,250		\$ 398.05
256 MAINVILLE, SIDNEY & BONNIE	021-009	30,000	79,957	109,957	24,500	\$ 1,528.83
803 MALDOVAN, GERALD R & JUDITH A	013-043-F	34,650	105,431	140,081	30,380	\$ 1,962.55
529 MANCHESTER, MARTHA J	004-025	5,700		5,700		\$ 101.97
942 MANCHESTER, MARTHA J	004-024	51,550		51,550		\$ 922.23
1081 MANCHESTER, ROBERT S & LINDA K	011-021	50,175	131,689	181,864	30,380	\$ 2,710.05
1437 MANSFIELD, BURTON H & KATHY L	010-011-B	30,885	34,974	65,859	24,500	\$ 739.91
580 MANSIR PAUL	017-049-B	30,150	24,486	54,636		\$ 977.44
1268 MANSIR, PAUL A JR	012-043	30,000	78,228	108,228		\$ 1,936.20
1647 MARCACCIO, MARY ANN	020-049-B	30,825	23,051	53,876	24,500	\$ 525.54
1196 MARCUS FAMILY FARMS LLC	013-055-A	25,855	164,510	190,365		\$ 3,405.63
394 MARCUS FAMILY FARMS LLC	013-055	74,865	332,640	407,505		\$ 7,290.26
403 MARCUS, PAUL	007-002	41,250	166,315	207,565	24,500	\$ 3,275.03
1871 MARITIMES & NORTHEAST PIPELINE	CMP CORR	328,000	6,822,960	7,150,960		\$ 127,930.67
1499 MARPLE, ANTHONY F & MARIANNE	011-042-A	101,699	166,958	268,657	24,500	\$ 4,367.97
716 MARPLE, ANTHONY F & MARIANNE	011-020	6,364		6,364		\$ 113.85
1687 MARSTON, KALEB	006-021-5	6,900		6,900		\$ 123.44
1688 MARSTON, ROBERT & MARY	006-021-6	6,450		6,450		\$ 115.39
1301 MARTIN, MICHAEL & TONYA	016-010	30,300	79,897	110,197	24,500	\$ 1,533.12
332 MARTIN, RYAN F	022-008	35,000	128,357	163,357		\$ 2,922.46
460 MARTINELLI, BENJAMIN C	022-034	30,000	127,500	157,500		\$ 2,817.68
604 MARTINELLI, BENJAMIN C	020-011-A	36,575	156,176	192,751	24,500	\$ 3,010.01
713 MASON, CEDRIC L & BEVERLY	005-011	63,300	95,323	158,623	24,500	\$ 2,399.46
346 MASON, DAVID J & KRAMER, SARAH M	022-036	30,000	53,837	83,837		\$ 1,499.84
1298 MASON, JEFFREY J & KRISTIN M	018-014-H	21,200		21,200		\$ 379.27
484 MASON, KRISTIN M & JEFFREY J	013-064	39,941	173,946	213,887	24,500	\$ 3,388.13
122 MASON, KRISTIN M & JEFFREY J	013-072	17,175		17,175		\$ 307.26
1165 MASON, WILLIAM J & PAMELA J	022-021	975		975		\$ 17.44
1725 MASSEY, CHRISTOPHER P	018-037-D	31,590	81,334	112,924		\$ 2,020.21
1450 MATCH MOTORS INC	018-020-B	30,750	94,232	124,982		\$ 2,235.93
703 MATHEWS, BRUCE M	017-047-A	30,750	99,188	129,938	30,380	\$ 1,781.09

# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
753	MATHEWS, JACOB N & JESSICA J	020-028	31,065	98,909	129,974	24,500	\$ 1,886.93
1914	MATHEWS, NICOLE	017-047-B	20,735	114,135	134,870		\$ 2,412.82
1062	MATHIEU, AMY	010-034	30,000	59,304	89,304	24,500	\$ 1,159.34
1048	MATHIEU, BRIAN VICTOR & GOULET, KRISTA ALA YNA	015-039	34,725	148,143	182,868		\$ 3,271.51
867	MATTUCCI, RICHARD & BROWN, SANDRA	004-015	24,700		24,700		\$ 441.88
1250	MATTUCCI, RICHARD E & BROWN, SANDRA J	004-014	60,250	93,409	153,659	24,500	\$ 2,310.65
1438	MAXELL, JOHN E & ALLISON L	015-015	91,750		91,750		\$ 1,641.41
1038	MAYERS, NATASHA	010-026	87,900	46,753	134,653	24,500	\$ 1,970.64
1483	MAYO, MAE BELLE	012-022	36,290	94,535	130,825	24,500	\$ 1,902.15
779	MAZEIKA, AUDREY L & DAVID M	013-044	6,500		6,500		\$ 116.29
1128	MCCORMICK, KAREN E	013-037	30,750	83,538	114,288	24,500	\$ 1,606.31
1108	MCCORMICK, SEAN & LESLIE	027-010	30,600	136,183	166,783	24,500	\$ 2,545.44
268	MCCORMICK, STEVEN C & LANA	013-043-B	33,675	150,019	189,694	24,500	\$ 2,847.98
1535	MCCRAY, MICHAEL C & TONIA J	016-032	20,000		20,000		\$ 357.80
1476	MCCRIMMON, CHRISTOPHER M & SARAH A	016-030	30,975	103,715	134,690	24,500	\$ 1,971.30
190	MCCRIMMON, MACK A	018-020-A	32,700	19,972	52,672	24,500	\$ 504.00
581	MCDONALD, RICHARD & DEBORAH	020-007	30,030	73,522	103,552	24,500	\$ 1,414.24
914	MCDONALD, STEVEN P	001-038	64,995	90,870	155,865		\$ 2,788.42
36	MCEVOY, PAUL	006-002	77,645		77,645		\$ 1,389.07
1006	MCEVOY, PAUL	006-002-B	20,750		20,750		\$ 371.22
974	MCGEE PROPERTIES LLC	007-067	45,000		45,000		\$ 805.05
791	MCGEE, STEVEN A & STEVEN A MCGEE CONSTRUCTION	016-015	94,500		94,500		\$ 1,690.61
815	MCGEE, STEVEN A & STEVEN A MCGEE CONSTRUCTION	016-038	269,925		269,925		\$ 4,828.96
247	MCGEE, STEVEN A	016-019	11,820		11,820		\$ 211.46
487	MCGRATH, THOMAS E & PATRICIA J	002-008-A	30,750	182,967	213,717		\$ 3,823.40
133	MCGUIRE, CALEB	017-045	30,165	95,656	125,821		\$ 2,250.94
410	MCKEE, JACALYN A	006-016	21,500		21,500		\$ 384.64
1727	MCKEEN, SUSAN B & WILLIAM C	017-046-B	3,600		3,600		\$ 64.40
1168	MCKEEN, WILLIAM C & SUSAN	017-046-A	58,940	130,303	189,243	24,500	\$ 2,947.25
661	MCKELLAR, MELINDA	012-028-E	30,000	82,646	112,646		\$ 2,015.24
471	MCKENNA, KIMBERLY A	018-020-G	30,150	16,511	46,661	24,500	\$ 396.46
192	MCLAUGHLIN, FRANCIS L IV & KIM M	015-039-A	35,100	160,891	195,991	30,380	\$ 2,962.78
1801	MCLEAN, GEORGE	018-037-ON-1		24,242	24,242		\$ 433.69
287	MCLEAN, JAMES A	008-011-A	35,570	125,803	161,373	24,500	\$ 2,448.66
925	MCLELLAN, SHAWN	021-005-A	30,150	104,512	134,662		\$ 2,409.10
1590	MCLENNAN, ERICA SUSAN (DUNCAN)	027-015	40,850	10,801	51,651		\$ 924.04
1859	MCMORROW, MICHAEL & DORIS JANE	009-013-B	51,800	137,507	189,307	30,380	\$ 2,843.20
554	MECK, W LAWRENCE & EDITH M	030-002	20,000		20,000		\$ 357.80
1072	MECK, WATSON L & EDITH M	007-006	105,750	131,686	237,436		\$ 4,247.73
1070	MEHUREN, JOHN G	018-001	54,475		54,475		\$ 974.56
1075	MEHUREN, JOHN G	018-023	208,700	163,387	372,087	24,500	\$ 6,218.33
823	MEHUREN, JOHN G	018-023-ON		10,456	10,456		\$ 187.06
1420	MELLOR, DANIEL J SR & ANNIE LOUISE	015-044	31,050	11,106	42,156		\$ 754.17
1005	MELLOR, JOHN H	015-045	31,500	106,682	138,182	24,500	\$ 2,033.77
353	MELVILLE, EDWARD C & MEGAN I	014-006-B	30,375		30,375		\$ 543.41
627	MELVILLE, EDWARD C II & MEGAN I	014-006-I	31,125	71,321	102,446	24,500	\$ 1,394.45
21	MERRILL, DENNIS L & NANCY A	001-017	23,300		23,300		\$ 416.84
871	MERRILL, DENNIS L & NANCY A	001-015	34,200	132,151	166,351	30,380	\$ 2,432.52
971	MERRILL, OWEN B & MONA	007-031	35,890	40,670	76,560		\$ 1,369.66
395	MEYER, ERIC	009-009-A	47,900	152,570	200,470		\$ 3,586.41
1246	MEYER, ERIC & MCKENZIE, PATRICIA	009-009	37,000	148,262	185,262	24,500	\$ 2,876.03
895	MEYER, ERIC L	009-007	4,562		4,562		\$ 81.61
1157	MICHAUD, GARY R	021-005-B	30,000	65,224	95,224	24,500	\$ 1,265.25
963	MICHAUD, GERALD & AMBER	026-001	30,750	60,596	91,346		\$ 1,634.18

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
385	MICHAUD, SHANE B & RIPLEY, IVA	010-011-E	36,290	86,004	122,294	24,500	\$ 1,749.53
1130	MIDCOAST CONSERVANCY	019-039	47,780		47,780		\$ 854.78
770	MIDCOAST CONSERVANCY	020-016	66,750		66,750		\$ 1,194.16
1635	MIDCOAST CONSERVANCY	002-007	54,200	120,995	175,195		\$ 3,134.24
1195	MIETE, JON A	020-027-A	31,575	44,920	76,495	5,880	\$ 1,263.30
1649	MIETE, PAUL H JR & SHIRLEY E	002-022-A	14,700		14,700		\$ 262.98
961	MILLER, AARON, KURT & SCOTT	015-020-B	46,026	21,734	67,760		\$ 1,212.23
721	MILLER, AARON, KURT & SCOTT	015-022	52,288	85,932	138,220	24,500	\$ 2,034.45
1802	MILLER, FRANCES G, BLUEHER, WILLIAM E & WHITNEY, ROBERTA	015-020-C	38,018	5,394	43,412	24,500	\$ 338.34
538	MILLER, GREGORY J & DIANE M	024-004	44,010	12,394	56,404		\$ 1,009.07
65	MILLER, JERRY & KATIE ANN	027-006	2,100		2,100		\$ 37.57
350	MILLER, JERRY J & KATIE ANN D	026-028	46,634	240,370	287,004		\$ 5,134.50
1103	MILLER, JERRY J & KATIE ANN	026-005	31,040	63,567	94,607		\$ 1,692.52
1540	MILLER, JONI H & KATIE S	008-004	32,400	93,148	125,548		\$ 2,246.05
1874	MILLER, JUSTIN A	015-022-1	30,750	9,505	40,255	24,500	\$ 281.86
605	MILLER, KURT & LINDA	015-020	31,850		31,850		\$ 569.80
900	MILLER, KURT A	015-019	30,300	39,861	70,161	24,500	\$ 816.88
731	MILLER, KURT A & LINDA L	015-018-B	1,500		1,500		\$ 26.84
1518	MILLER, KURT E	015-022-A	30,000	65,495	95,495		\$ 1,708.41
1138	MILLER, KURT E JR	001-038-D	24,950		24,950		\$ 446.36
846	MILLER, MOSE H & CLARA A	020-037	43,100		43,100		\$ 771.06
969	MILLER, SAM & CAROLINA	012-046	45,170	77,528	122,698		\$ 2,195.07
301	MILLER, SAM & CAROLINA	013-006	4,350		4,350		\$ 77.82
1299	MILLER, SAM & CAROLINA	012-050	54,800		54,800		\$ 980.37
1872	MILLER, SCOTT JR	018-053-A	30,750	9,355	40,105	24,500	\$ 279.17
1089	MILLER, SCOTT V SR	018-052	2,145		2,145		\$ 38.37
992	MILLER, SCOTT VERNON & HEIDI	018-053	14,540		14,540		\$ 260.12
724	MILLET, TIMOTHY A & MARCIA	012-014-A	31,800	132,721	164,521	24,500	\$ 2,504.98
827	MILLINGTON, DWAYNE & LINDA	017-037-1	23,285		23,285		\$ 416.57
1492	MILLS, ROGER H III, ROGER H & LUCILLE A	019-044	1,500		1,500		\$ 26.84
1722	MINER, ANDREW C	004-006-A	30,000	99,772	129,772	24,500	\$ 1,883.32
100	MINOTY, PENNY L	014-016	30,000	44,171	74,171	24,500	\$ 888.61
125	MINOTY, ROBERT D & NANCY L	012-012	30,000	85,074	115,074	30,380	\$ 1,515.18
146	MITCHELL, CHRISTI A	010-056-A	35,810	130,295	166,105	24,500	\$ 2,533.31
1291	MITCHELL, GERALD E & DONNA LEE	005-027	30,000	30,226	60,226		\$ 1,077.44
1013	MITCHELL, LANCE	023-001	30,150	120,385	150,535	24,500	\$ 2,254.77
1593	MITMAN, KAREN	005-023	26,770		26,770		\$ 478.92
106	MITMAN, WILLIAM & KAREN	005-022	49,200	118,528	167,728	24,500	\$ 2,562.35
783	MONDINO, MITCHELL & TARA	006-012	50,790		50,790		\$ 908.63
161	MONROE, CHRISTOPHER T	016-040-C	20,255		20,255		\$ 362.36
37	MONROE, CHRISTOPHER T	016-040-A	30,555	231,897	262,452	24,500	\$ 4,256.96
209	MONROE, CHRISTOPHER T	016-040-B	20,030		20,030		\$ 358.34
490	MONROE, FRANK	018-010-A	30,300	81,797	112,097	24,500	\$ 1,567.11
1766	MONROE, FRANK	018-010-B	20,480		20,480		\$ 366.39
1266	MONROE, FRANK	018-009	30,000	10,629	40,629		\$ 726.85
140	MONSEN, ARTHUR III	020-045	33,442		33,442		\$ 598.28
882	MONSEN, ARTHUR M JR	020-045-A	26,242		26,242		\$ 469.47
799	MONTAG, SUSAN A & RICHARD O	022-016	30,000	85,582	115,582	30,380	\$ 1,524.26
775	MOOERS, EUGENE L III	015-007-C	30,300	80,069	110,369	24,500	\$ 1,536.20
503	MOONEY, EDWIN C & COLETTE	012-001-A	150		150		\$ 2.68
1661	MOONEY, EDWIN C & COLETTE	012-001-B	67,780	243,967	311,747	24,500	\$ 5,138.85
797	MOORE, AUSTIN J	013-055-B	36,322	202,642	238,964	24,500	\$ 3,836.76
375	MORANG, DONALD W	014-013	36,754	90,196	126,950	30,380	\$ 1,727.64

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1466	MOREAU, BRANDON J & ALICIA	018-046-A	30,150	104,463	134,613	24,500	\$ 1,969.92
1192	MORESCO, ANNEKE & LARSON, RICHARD SCOTT	005-014	76,750		76,750		\$ 1,373.06
1229	MOREY, DONALD D & LOIS G TRUSTEES	007-025	34,800	169,015	203,815	30,380	\$ 3,102.75
	MOREY, DONALD D & LOIS G LIVING TRUST						
678	MOREY, DONALD D & LOIS G TRUSTEES	006-010	69,800		69,800		\$ 1,248.72
	MOREY, DONALD D & LOIS G LIVING TRUST						
1066	MOREY, MARYELLEN	017-002	30,000	79,817	109,817		\$ 1,964.63
98	MOREY, TIMOTHY J & VICKY J	007-023	35,410	186,806	222,216	24,500	\$ 3,537.14
181	MORGAN, MARY A	004-023-A	30,750	69,406	100,156		\$ 1,791.79
1071	MORGAN, MARY A	004-023	53,750	63,250	117,000	24,500	\$ 1,654.83
787	MORGAN, SCOTT P & MARY L	018-014-D	33,000	142,000	175,000	24,500	\$ 2,692.45
1853	MORIN, PETER	009-017-A	16,060		16,060		\$ 287.31
1126	MORIN, PETER A	009-016	14,500		14,500		\$ 259.40
15	MORIN, PETER A & THERESA	009-015-A	37,706	96,545	134,251	24,500	\$ 1,963.45
826	MORIN, TIM & JOAN	014-001-D	32,460	147,772	180,232	24,500	\$ 2,786.05
242	MORIN, TIMOTHY M & JOAN M	014-003	21,200		21,200		\$ 379.27
1247	MORONEY, VANESSA H REVOCABLE TRUST & HITZ, KYLEE L	005-004-A	38,298		38,298		\$ 685.15
1714	MORROW, RYAN J & WILSON, JENNIFER L	020-025-A	30,750	92,313	123,063	24,500	\$ 1,763.29
1561	MORSE, AARON R & JESSICA R	017-009	40,930	137,126	178,056		\$ 3,185.42
1304	MORSE, KATHERINE E LIFE ESTATE	010-050	57,750		57,750		\$ 1,033.15
	CONDON, PETER A & JERRET C						
784	MORSE, KATHERINE E LIFE ESTATE	010-039	58,750	139,737	198,487	24,500	\$ 3,112.63
	CONDON, PETER A & JERRET C						
334	MORTON LUMBER INC	008-040	155,002		155,002		\$ 2,772.99
1142	MOSKOVITZ, DAVID H & JONES, BARBARA A	002-021	310,941	257,755	568,696	24,500	\$ 9,735.67
1826	MOULTON, MARY L	010-011-G	35,250	16,229	51,479	24,500	\$ 482.65
879	MOUROVIC, JOHN L & PEPPER, JUDITH A	004-007	50,330	171,471	221,801	24,500	\$ 3,529.71
695	MT VERNON AVE, LLC	012-006	30,000	146,981	176,981		\$ 3,166.19
244	MULLENS, DEREK R	016-037-A	30,105	11,497	41,602		\$ 744.26
1090	MULLENS, LAUREL J & CUMMINGS, RICHARD L SR	016-037	31,200	98,325	129,525	30,380	\$ 1,773.70
1050	MULLENS, WAYNE & BARON, SHANNON MP	017-006-B	29,750	5,697	35,447		\$ 634.15
947	MULLENS, WAYNE & BARON, SHANNON MP	017-006-C	30,750	28,422	59,172		\$ 1,058.59
1471	MULLETT, STEVEN R	018-037-C	30,450	132,305	162,755	30,380	\$ 2,368.19
493	MULLINS, ANGELA M & BRIAN	008-022	49,600		49,600		\$ 887.34
1496	MURRAY, JOHN & BARBARA J	018-039	24,350		24,350		\$ 435.62
134	MURRAY, KENNETH SR	011-046-ON		747	747		\$ 13.36
1400	NADEAU, RINO	014-019-ON		1,820	1,820	1,820	\$ -
3	NATIONSTAR MORTGAGE LLC	007-053	30,000	113,036	143,036		\$ 2,558.91
443	NEAL-PAKKONEN, ALICE A & PAAKKONEN, ZACHARY D	012-005	32,700	116,666	149,366	24,500	\$ 2,233.85
42	NELSON, ZACHARY D & EMMA S	012-066	31,500	113,077	144,577		\$ 2,586.48
1313	NENONEN, DAVID A	008-007	45,700		45,700		\$ 817.57
67	NEWCOMBE, PHILIP	017-017-B	2,550		2,550		\$ 45.62
1325	NEWCOMBE, PHILIP	017-017	42,050	29,092	71,142	30,380	\$ 729.23
722	NEWCOMBE, PHILIP J	020-017	38,250		38,250		\$ 684.29
1478	NEWCOMBE, PHILLIP J & DARLENE S	020-050-A	31,875	65,253	97,128		\$ 1,737.62
765	NEWCOMBE, RICHARD J & PEGGY K	019-048	47,770	212,329	260,099	30,380	\$ 4,109.67
1392	NEWELL, ANITA M	019-050-A	30,000	46,330	76,330	24,500	\$ 927.24
411	NEWTON FAMILY REAL ESTATE TRUST	001-051	54,850	150,853	205,703		\$ 3,680.03
	NEWTON, DAVID R TRUSTEE						
1631	NEWTON FAMILY REAL ESTATE TRUST	001-050	16,540		16,540		\$ 295.90
	NEWTON, DAVID R TRUSTEE						
527	NICHOLSON, M FRANCES TRUST	019-011	20,000		20,000		\$ 357.80
	NICHOLSON, M FRANCES & HERBENICK, M FRANCES						
441	NICHOLSON, M FRANCES TRUST	015-033	65,450	27,733	93,183		\$ 1,667.04
	NICHOLSON, M FRANCES & HERBENICK, M FRANCES						

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
412	NICKERSON III, MILLARD E TRUSTEE NICKIES REVOCABLE FAMILY TRUST	019-034	23,750	50,896	74,646		\$ 1,335.42
431	NIELSEN, LIANNA C, KAREN & PAUL	002-018	48,374	144,559	192,933	24,500	\$ 3,013.27
1913	NIELSEN, PAUL TRUSTEE & NEILSEN, JUDITH A TRUST	005-032-C	31,050	134,961	166,011	24,500	\$ 2,531.63
45	NIEWOLA, GLEN	012-051	29,250		29,250		\$ 523.28
128	NILES, KIMBER & JANE	018-051-B	33,750	172,123	205,873	24,500	\$ 3,244.76
197	NILES, SHANE H & JODIE L	011-037	31,500	78,039	109,539	24,500	\$ 1,521.35
762	NILES, STEPHEN M TRUSTEE NILES FAMILY IRREVOCABLE TRUST	007-073	60,700	106,729	167,429		\$ 2,995.30
23	NILSEN, RUNE	026-027	30,825	116,741	147,566	24,500	\$ 2,201.65
1728	NOFTALL, JENNIFER & CHRISTOPHER	016-013-G	35,274	189,207	224,481	24,500	\$ 3,577.66
1793	NORTHAMERICAN MISSION BOARD OF THE SOUTHERN BAPTIST CONVENTION INC	012-026-C	30,825	169,886	200,711		\$ 3,590.72
363	NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC	026-023	20,000	226,604	246,604		\$ 4,411.75
1952	NORTHROP LLC	020-005-001	50,700		50,700		\$ 907.02
200	NORTHROP LLC	020-004	49,413		49,413		\$ 884.00
1440	NORTHROP, CLAUDENE O	020-005	54,473	111,953	166,426	24,500	\$ 2,539.06
1680	NORTHROP, MATTHEW L & HEATHER W	013-058-A	30,750	174,653	205,403	24,500	\$ 3,236.35
1327	NORTHROP, NATHAN O	025-002	2,100		2,100		\$ 37.57
1605	NORTON, JODY M	012-024	66,800	153,866	220,666	24,500	\$ 3,509.41
5	NORTON, SEAN JUSTIN	009-001	20,300		20,300		\$ 363.17
1118	NYE, CAROLINE P & FRANCIS, CHRISTOPHER J	011-012	57,933	101,018	158,951	24,500	\$ 2,405.33
899	OAK HILL HOMESTEAD LLC	013-058	84,550		84,550		\$ 1,512.60
55	OAK HILL HOMESTEAD LLC	013-005	171,600	270,326	441,926		\$ 7,906.06
499	OAK HILL HOMESTEAD LLC	013-005-ON	10,000	93,838	103,838		\$ 1,857.66
1604	OAK HILL HOMESTEAD LLC	016-042	110,450		110,450		\$ 1,975.95
839	OAKES, DWIGHT A & CYNTHIA	001-044	62,000	7,031	69,031	30,380	\$ 691.47
1600	OAKES, DWIGHT A & CYNTHIA L	001-043	9,820		9,820		\$ 175.68
377	OBER, FRANKLIN A	009-019	59,600	96,127	155,727		\$ 2,785.96
47	OBER, JANET M	006-012-C	34,515	94,637	129,152	24,500	\$ 1,872.22
940	OLIVER, JAN & THOURET, CLAUDE	016-040-G	30,270	181,485	211,755		\$ 3,788.30
1586	O'MAHONEY, BRIAN J & STONE, KRISTIN M	005-032	45,490	151,404	196,894	24,500	\$ 3,084.13
1493	O'MAHONEY, JANE & O'CONNOR, MAUREEN	019-039-B	30,870	79,906	110,776	24,500	\$ 1,543.48
1084	ORTIZ, EDUARDO E & CHERYL J	003-005	63,250		63,250		\$ 1,131.54
610	OSTROFF, MARK R & HUNTLEY, ROBIN M	022-038	46,130	112,788	158,918	24,500	\$ 2,404.74
945	OXFORD PROPERTIES LLC	019-033-ON		10,580	10,580		\$ 189.28
517	OXFORD PROPERTIES LLC	019-033	91,030		91,030		\$ 1,628.53
1633	OXFORD PROPERTIES LLC	019-035	22,700		22,700		\$ 406.10
1743	PADGETT, JAMES H	020-046-A	40,050	191,906	231,956	24,500	\$ 3,711.39
1894	PAETOW, ERIC & SVETLANA	020-001-A	37,250	115,086	152,336	24,500	\$ 2,286.99
1465	PAETOW, GARDNER V	024-004-C	42,490	138,690	181,180		\$ 3,241.31
1529	PAGURKO, JOHN J III	010-003	52,450	75,957	128,407	24,500	\$ 1,858.90
295	PAGURKO, JOHN J III	009-031	23,400		23,400		\$ 418.63
1598	PAICOPOLOS, HAROLD G JR & DEBORAH	007-038	35,900	143,254	179,154		\$ 3,205.07
526	PALMER, MICHAEL L	011-038	21,500		21,500		\$ 384.64
1497	PANOSIAN, MICHAEL G & APRIL	020-023-A	33,825	147,742	181,567	30,380	\$ 2,704.74
1051	PARISE, SHELDON R & ANGELINA M	020-013	960		960		\$ 17.17
991	PARKS, PATRICIA	019-019	23,238		23,238		\$ 415.73
1664	PARKS, PATRICIA	019-030	26,827		26,827		\$ 479.94
1599	PARKS, PATRICIA E	019-021-001	21,450		21,450		\$ 383.74
694	PARKS, PATRICIA E	019-020	81,850	132,945	214,795	24,500	\$ 3,404.38
167	PARLIN, HAYLEY L	017-039	30,810	61,404	92,214	24,500	\$ 1,211.40
294	PARLIN, MARK A & KATHY B	015-018	42,954	128,904	171,858	24,500	\$ 2,636.23
286	PARLIN, ROBERT S	013-019	30,000	106,067	136,067		\$ 2,434.24

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
420	PARMENTER, HELEN L & WOODBURY, PAULA P	017-049-A	30,750	137,313	168,063	24,500	\$ 2,568.34
1086	PARRINO, RICHARD J & CONNIE	016-022	37,090	105,053	142,143	30,380	\$ 1,999.44
1	PATTON, STEPHEN R & HANNERS, LISE A	009-017	26,930	6,637	33,567		\$ 600.51
1551	PATTON, STEPHEN R & HANNERS, LISE A	009-033	25,890		25,890		\$ 463.17
1423	PATTON, STEPHEN R & HANNERS, LISE A	009-013	45,330	115,821	161,151	24,500	\$ 2,444.69
1117	PAUL, GORDON A	007-035	30,000	67,490	97,490	24,500	\$ 1,305.79
154	PAULSON, NANCY J	011-010-A	34,500	141,645	176,145	24,500	\$ 2,712.93
1782	PEASLEE, AMY M (KOEHLING)	016-007-B	30,660	221,950	252,610	24,500	\$ 4,080.89
191	PEASLEE, BARBARA H ESTATE PEASLEE, PHILIP S PER REP	007-022	30,900	42,234	73,134		\$ 1,308.37
357	PEASLEE, DONALD C & GEORGIA	003-014-ON		50,102	50,102	24,500	\$ 458.02
64	PEASLEE, EDWARD E & JOYCE A	014-031-A	37,890	34,282	72,172	24,500	\$ 852.85
931	PEASLEE, FOREST E JR	025-006-5	30,180	56,277	86,457		\$ 1,546.72
1829	PEASLEE, FOREST E JR	025-006-2	20,750		20,750		\$ 371.22
1830	PEASLEE, FOREST E JR	025-006-3	22,430		22,430		\$ 401.27
1832	PEASLEE, FOREST E JR	025-006-4	20,090		20,090		\$ 359.41
1833	PEASLEE, FOREST E JR	025-006	11,800	70,744	82,544		\$ 1,476.71
1645	PEASLEE, JUANITA M	014-006	63,490	26,667	90,157	24,500	\$ 1,174.60
264	PEASLEE, LISA M	014-031-B	30,300	15,839	46,139		\$ 825.43
1065	PEASLEE, ROBERT L & RONDA L	014-006-G	30,150	10,602	40,752		\$ 729.05
203	PEASLEE, STORM D & PAUL G JR	014-006-F-B	34,680	45,461	80,141		\$ 1,433.72
39	PEASLEE, TIMOTHY & JODY R	014-006-H	30,750	12,545	43,295		\$ 774.55
459	PEDERSEN, JOHN & BONNIE	015-030	30,000	71,984	101,984		\$ 1,824.49
1220	PEDERSEN, JOHN & BONNIE	012-024-B	62,629	197,950	260,579	24,500	\$ 4,223.45
547	PEIL, ROBERT C & SARAH L	012-033-B	31,260	143,055	174,315	24,500	\$ 2,680.19
918	PELLECCHIA, STEPHEN DANIEL & SUTTON, KATHLEEN M	015-051	39,490	174,840	214,330	30,380	\$ 3,290.87
809	PENN, SPENCER R III	026-033	30,600	76,139	106,739		\$ 1,909.56
46	PENNOCK, CHRISTOPHER & KRISTIN	004-020	41,450	76,738	118,188	24,500	\$ 1,676.08
447	PENNOCK, KRISTIN L & CHRISTOPHER R WILLIAMSON, NATALIE	004-021	31,690		31,690		\$ 566.93
1384	PERCY, ELLIS R & TRIBBY, JOANN	020-001	62,070	83,391	145,461		\$ 2,602.30
453	PERKINS, TERRY A & MONAHAN, APRIL P	017-011	30,300	104,373	134,673	24,500	\$ 1,970.99
163	PERKINS, WILLIAM D JR & AMY L	015-021-A	31,455	134,652	166,107		\$ 2,971.65
1162	PERRY, BURT A	016-036	31,800	169,176	200,976	24,500	\$ 3,157.16
1383	PETERS FAMILY TRUST PETERS, WALTER TODD & MARGOT ELIZABETH TRUSTEES	020-029	31,650		31,650		\$ 566.22
50	PETERS, NANCY E & ARTHUR J	019-028	79,275	21,533	100,808	5,880	\$ 1,698.26
1233	PETERS, RUSTY S & LINDA L	017-018-D	30,000	77,777	107,777	24,500	\$ 1,489.83
347	PEZZOLESI, DAVID & ANNETTE	027-003	20,000	17,946	37,946		\$ 678.85
985	PHILLIPS, CAREY R & YATES, KATHERINE A	009-001-A	21,650		21,650		\$ 387.32
176	PIAWLOCK, LAURA E	014-006-D	30,525	136,462	166,987		\$ 2,987.40
934	PICARD, TONI	016-017	17,500		17,500		\$ 313.08
1422	PIERPAN, THOMAS E & JENNIFER A	007-056	42,578	181,704	224,282	30,380	\$ 3,468.91
877	PIGNATELLO, LAUREN M & SEAN M	022-035-A	31,500	2,588	34,088		\$ 609.83
1625	PIGNATELLO, SEAN & LAUREN	022-007	6,305		6,305		\$ 112.80
1461	PIGNATELLO, SEAN & LAUREN	022-005	37,400	159,766	197,166	24,500	\$ 3,088.99
1449	PILLING, JAMES A	012-019-A	50,175	57,898	108,073	24,500	\$ 1,495.12
819	PIMENTAL, M ANTOINETTE	005-015	30,000	72,054	102,054	24,500	\$ 1,387.44
1428	PIPKIN, RICHARD & IDA HEIRS & THAYER, PATRICK A	001-058-B	9,500		9,500		\$ 169.96
887	PLATAIS, EDGAR A	013-048	35,370	41,361	76,731		\$ 1,372.72
419	PLIMPTON, TYLER S & ANDERSON, KRISTEN L	014-008-A	40,290	89,319	129,609	24,500	\$ 1,880.40
838	POLAND, PETER D	017-006-A	30,000	92,127	122,127	24,500	\$ 1,746.55
463	POMERLEAU, CONRAD & STEPHANIE	009-021	26,000		26,000		\$ 465.14
189	POMERLEAU, CONRAD & STEPHANIE	009-023-A	87,555	205,331	292,886	24,500	\$ 4,801.43



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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
7	POMERLEAU, CONRAD A & STEPHANIE R	009-023	58,790		58,790		\$ 1,051.75
1976	POMERLEAU, DEREK	009-023-B	22,715		22,715		\$ 406.37
1815	PONSANT, CREIG A & VIRGINIA	018-037-ON-4		25,182	25,182	25,182	\$ -
1183	POOLER, RONALD LEE SR	017-030	41,322	25,189	66,511		\$ 1,189.88
1794	POPE, JOHN T & VOIGT, ELISE K	015-035-B	31,500	90,300	121,800	24,500	\$ 1,740.70
600	POPKIN, MICHAEL	012-067	43,250	151,894	195,144		\$ 3,491.13
170	POPKIN, MICHAEL	013-020-A	26,000		26,000		\$ 465.14
149	POSSEMATO, MARIO	010-030	41,282	158,948	200,230		\$ 3,582.11
915	POST OFFICE EQUITIES LLC	026-032	30,000	257,745	287,745		\$ 5,147.76
1808	POTTER, JENNIFER E	013-059-A	30,405	106,759	137,164	24,500	\$ 2,015.56
376	POTTER, JOHN E III	016-045	30,765	86,332	117,097		\$ 2,094.87
165	POTTER, MICHAEL & PRATT, GAIL	029-005	40,000	26,096	66,096		\$ 1,182.46
689	POTTER, RICHARD R & LANE, JEANETTE M	016-032-A	30,000	101,469	131,469	24,500	\$ 1,913.68
1526	POTTER, STEVEN C SR & KIM M	001-033	30,750	39,695	70,445	24,500	\$ 821.96
1547	POULIN, ADAM & IBBITSON, JENNA	013-040	31,500	144,124	175,624	24,500	\$ 2,703.61
1626	POULIN, ALICE L	005-034-C	31,350	135,297	166,647	24,500	\$ 2,543.01
790	POWELL, FORD N & JUDITH M	018-026	92,505	167,437	259,942	24,500	\$ 4,212.06
1812	POWELL, FORD N & JUDITH M	018-026-ON		134,369	134,369		\$ 2,403.86
1000	PRAY, KAREN H	014-009-A	31,950	5,078	37,028	24,500	\$ 224.13
990	PRENTICE CORA	031-011	39,950	106,872	146,822	24,500	\$ 2,188.34
224	PRESBY, ELIZABETH S & PETER L	030-006	20,000		20,000		\$ 357.80
1151	PRESCOTT, CALVIN & WILMA	010-015	37,450	113,738	151,188	30,380	\$ 2,161.26
267	PRESCOTT, DENNIS L & ASHLEY	029-009	40,000	95,936	135,936		\$ 2,431.90
1078	PRESCOTT, EZELDA P ESTATE	017-013	110,750	88,504	199,254		\$ 3,564.65
	PRESCOTT, DENNIS L PER REP						
1972	PRESCOTT, EZELDA P ESTATE	029-009-2	20,000		20,000		\$ 357.80
	PRESCOTT, DENNIS L PER REP						
1433	PRESCOTT, TROY & SHEEPSCOT VALLEY BUILDERS	016-033	446,250		446,250		\$ 7,983.41
1243	PRESCOTT, TROY & SHEEPSCOT VALLEY BUILDERS	016-027	231,300		231,300		\$ 4,137.96
972	PRESCOTT, TROY & SHEEPSCOT VALLEY BUILDERS	016-028	18,750		18,750		\$ 335.44
1971	PRESCOTT, TROY K, STANHOPE, JENNIFER R & BRITTO, MORGAN P	029-009-1	30,000		30,000		\$ 536.70
1025	PROKNEE CORPORATION	018-017	27,010		27,010		\$ 483.21
439	PROKNEE CORPORATION	016-013-A	19,500		19,500		\$ 348.86
1761	PRUITT, COREY & AMBER	004-018-B	32,310	142,813	175,123	24,500	\$ 2,694.65
1712	PURINGTON, JOHN & CATHERINE J	016-007-A	41,877	158,416	200,293	24,500	\$ 3,144.94
987	PURINGTON, JOHN & CATHERINE J	016-023	18,550		18,550		\$ 331.86
848	PURINGTON, JOHN & CATHERINE J	016-024	15,340		15,340		\$ 274.43
1557	PURINGTON, JOHN E & CATHERINE J	017-052-A	31,020	75,680	106,700		\$ 1,908.86
1795	PURINGTON, JOHN E & CATHERINE J	019-022-C	30,120	12,604	42,724		\$ 764.33
1094	PUSHARD, CHERYL & TRACEE R TRUSTEES	019-021	101,750		101,750		\$ 1,820.31
	PUSHARD, MAXINE B IRREVOCABLE TRUST						
1057	QUEMADO, TAMMY M	017-034	30,000	68,296	98,296	24,500	\$ 1,320.21
270	RACHKOVSKY, TATIANA & ANDRE	031-020	55,110	138,027	193,137	24,500	\$ 3,016.92
608	RACKLIFF, BETHANY J	012-017-C	33,450	91,006	124,456	24,500	\$ 1,788.21
1198	RADONIS, KEITH & VALORI J	011-025	26,850		26,850		\$ 480.35
1016	RADONIS, KEITH & VALORI J	011-019	15,500		15,500		\$ 277.30
370	RADONIS, KEITH & VALORI J	011-002	66,100	302,978	369,078	24,500	\$ 6,164.50
1495	RADONIS, KEITH & VALORI J	011-015	103,250		103,250		\$ 1,847.14
1455	RAFTERY, RYAN P & GRACE T	004-044-B-2	38,150		38,150		\$ 682.50
1876	RAFTERY, RYAN P & GRACE T	011-010-E	73,185	1,696	74,881		\$ 1,339.62
866	RANDALL, RONALD F SR & LINDA F TRUSTEES	030-017	39,962	240,027	279,989		\$ 5,009.00
	RANDALL FAMILY REVOCABLE TRUST						
488	RANKS, JAMES M & PAULA L	015-018-D	34,050	75,382	109,432	30,380	\$ 1,414.24

# Real Estate Valuations cont.

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
291 RANSLOW, CHRISTOPHER D	016-006	24,230		24,230		\$ 433.47
1652 RAUCH, MILLICENT FORD & FORD WILLIAM S & Peter L	008-036	27,299		27,299		\$ 488.38
1863 REAL, MARGARET & RICKY	016-038-A	30,015	132,045	162,060	30,380	\$ 2,355.76
1424 REED, KAILAH JESSICA & GAYTON, KEVIN BYRON	018-051	63,794	98,730	162,524	24,500	\$ 2,469.25
543 REILLY, MATTHEW A & JAMES	020-015	68,250		68,250		\$ 1,220.99
1953 RHEA, WILLIAM BRIAN	008-015-001	37,250	110,679	147,929	24,500	\$ 2,208.14
1915 RIBEIRO, PAULA & JOHN	011-017A-1	26,562		26,562		\$ 475.19
1360 RICHARDS, DOUG & AMY D	012-061	42,618	192,858	235,476	24,500	\$ 3,774.36
1823 RICHARDS, DOUGLAS EUGENE & PAMELA A	012-061-A	32,265	93,745	126,010	24,500	\$ 1,816.01
1213 RICHARDS, JENNIFER W	016-013-F	35,370	191,556	226,926	24,500	\$ 3,621.40
1860 RICHARDS, JONATHAN L & MARLENE M	011-010-D	25,562		25,562		\$ 457.30
1856 RICHARDS, KARL S	016-013-I	17,260		17,260		\$ 308.78
1473 RICHARDS, KARL S & JUDITH	016-013-D	21,545		21,545		\$ 385.44
632 RICHARDS, KARL S & JUDITH	016-013-B	35,250	204,699	239,949	24,500	\$ 3,854.38
1223 RICHARDS, KARL S & JUDITH B	016-013-E	51,880		51,880		\$ 928.13
324 RICHARDS, LEE E	018-019	68,024	899,744	967,768		\$ 17,313.37
1147 RICHARDS, LEE E & JENNIFER W	016-014	49,200	273,220	322,420		\$ 5,768.09
1857 RICHARDS, LEE E & RICHARDS, JORDAN TRUSTEES RICHARDS, VIOLET IRREVOCABLE TRUST FOR LEE E RICHARDS	016-013-J	17,260		17,260		\$ 308.78
1538 RICHARDS, MARK S & LYNN L	012-015-B	30,960	174,052	205,012	24,500	\$ 3,229.36
469 RIDEOUT, ARDELL M	010-017-A	30,000	81,038	111,038	24,500	\$ 1,548.16
1955 RIDEOUT, EMIL C JR & ARDELL M	010-011-F-1	20,150	13,576	33,726		\$ 603.36
1809 RIDEOUT, ERIC M	014-006-K	34,050	60,756	94,806		\$ 1,696.08
1713 RIDEOUT, JERRY T & GEORGENE M	010-030-B	31,065	275,138	306,203		\$ 5,477.97
1115 RIDEOUT, MARK R & SHANNON	012-026	62,135	191,314	253,449	24,500	\$ 4,095.90
647 RIDEOUT, MARK R & SHANNON	012-028-F	30,000	19,288	49,288		\$ 881.76
130 RIDEOUT, NICHOLAS & MARY	010-012	36,210	46,064	82,274		\$ 1,471.88
1685 RIDEOUT, RICHARD G	006-021-3	7,580	10,226	17,806		\$ 318.55
1182 RIDEOUT, ROBERT L	020-039	65,210	97,255	162,465	24,500	\$ 2,468.19
1861 RIDEOUT, TED & SARAH	020-029-B	30,750	44,675	75,425		\$ 1,349.35
1064 RIPLEY, NANCY HEIRS & RIPLEY, IVA M PER REP	010-011	85,100		85,100		\$ 1,522.44
883 ROBBINS, JONATHAN & JUDITH	016-050	60,050	120,365	180,415	30,380	\$ 2,684.13
873 ROBBINS, JONATHAN & JUDITH	016-048	77,350	-159	77,191		\$ 1,380.95
1584 ROBERTS, ANN S	017-038-B	38,642	161,373	200,015	24,500	\$ 3,139.96
501 ROBERTS, JOSHUA A	014-033	48,472	167,146	215,618		\$ 3,857.41
1869 ROBINS, CHRISTOPHER A & CAROL P	011-013-A	48,368	169,388	217,756		\$ 3,895.65
226 ROBINSON, LUCIA P	015-046	47,250	109,618	156,868	24,500	\$ 2,368.06
567 RODRIGUEZ, MICHAEL ANTHONY DAVILA & DAVILLA, NAOMI	017-038	39,410	192,769	232,179		\$ 4,153.68
532 ROEVER, DORIS E & KENNETH C	017-054	24,875		24,875		\$ 445.01
1337 ROEVER, KENNETH C & DORIS E	017-054-A	70,088	147,321	217,409	24,500	\$ 3,451.14
1102 ROGERS, DEBRA & DANA	013-043-D	43,550		43,550		\$ 779.11
933 ROGERS, DEBRA G & DANA R	013-043-G	32,325	173,350	205,675	24,500	\$ 3,241.22
401 ROGERS, L JAMES & CECELIA	020-049-A	30,600	4,945	35,545		\$ 635.90
521 ROGERS, LEROY JAMES & CECELIA A	020-049-C	31,200	111,519	142,719	24,500	\$ 2,114.94
1270 ROGERS, WILLIAM	004-036	28,450	3,500	31,950		\$ 571.59
1905 ROGERS, WILLIAM	004-036-001	28,450		28,450		\$ 508.97
642 ROLLINS, KARA C & RONALD E	011-032-2	26,850	166,534	193,384	24,500	\$ 3,021.33
924 ROLLINS, RONALD	029-007	35,000	53,412	88,412		\$ 1,581.69
129 ROLLINS, RONALD W	017-012	56,800	76,763	133,563	30,380	\$ 1,845.94
421 ROLLINS, RONALD W	029-010	35,000	85,560	120,560		\$ 2,156.82
261 ROPER, BECKY	015-027	58,713		58,713		\$ 1,050.38
73 ROPER, BECKY S	015-027-A	30,795	125,212	156,007	24,500	\$ 2,352.66
1235 ROPER, DAVID T & KAREN M	015-033-A	35,650		35,650		\$ 637.78

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
114	ROPER, DAVID T & KAREN M	015-037	53,750	156,883	210,633	24,500	\$ 3,329.92
794	ROSS, BRYAN W & ANGELA M	012-047-B-1	30,000	72,233	102,233	24,500	\$ 1,390.64
1556	ROSSO, EDWIN	014-024	114,560		114,560		\$ 2,049.48
677	ROSSO, EDWIN A	014-020	79,525	292,222	371,747	24,500	\$ 6,212.25
1596	ROUSSEAU, CHRISTY A	020-031	30,000	78,445	108,445	24,500	\$ 1,501.78
1739	ROWLAND, ROBERT S & MARY JANE T	015-036-A	71,750	126,632	198,382	24,500	\$ 3,110.75
888	ROY, CONNIE M & DANIEL E	012-028-D	30,720	145,150	175,870	24,500	\$ 2,708.01
1834	ROY, DANIEL E & CONNIE M	012-028-G	27,850		27,850		\$ 498.24
1751	RUSSELL, ANN	016-041-E	21,515		21,515		\$ 384.90
1205	RUSSELL, BEVERLY L	022-012	20,000	83,804	103,804		\$ 1,857.05
1046	RUSSELL, JAMES L	016-041-A	30,000	60,958	90,958	24,500	\$ 1,188.93
656	RUSSELL, JAMES L	017-058	30,370		30,370		\$ 543.32
1098	RUSSELL, LYNNETTE R & CONROY, DANIEL R	030-009	31,200	54,606	85,806		\$ 1,535.07
631	RUSSELL, MARGARET A	016-041-B	22,130		22,130		\$ 395.91
1464	RUSSELL, MARGARET A	017-058-A	20,000		20,000		\$ 357.80
1208	RUSSELL, PHILIP & BARBARA	005-009	56,150	99,532	155,682	30,380	\$ 2,241.65
986	RUSSELL, PHILIP J & BARBARA	005-028	8,460		8,460		\$ 151.35
1414	RUSSO, ALAN & LINDA	010-016	44,570	164,545	209,115	24,500	\$ 3,302.76
288	RUSSO, JANE A	016-014-A	60,150	111,287	171,437	30,380	\$ 2,523.51
80	RYAN, COLLEEN ELIZABETH	020-035	65,302	183,833	249,135		\$ 4,457.03
607	RZYCKI, WOJCIECH	022-024	30,000	85,382	115,382		\$ 2,064.18
1558	SABAN, JAMES W & AMY L	007-054	31,650	70,430	102,080	24,500	\$ 1,387.91
573	SABATINE, ONOFRIO & MILDRED	010-031	83,250	96,032	179,282	24,500	\$ 2,769.05
1936	SABATINE, ONOFRIO B	010-031-1	15,450		15,450		\$ 276.40
856	SACKS, JULIAN & MARIE L TRUSTEES	007-050-A	1,290		1,290		\$ 23.08
14	SACKS, MARIE L LIVING TRUST						
	SACKS, MARIE L & JULIAN H TRUSTEES	007-048	64,100	182,342	246,442	24,500	\$ 3,970.54
	SACKS, MARIE L LIVING TRUST						
968	SADLER, BARBARA	014-019	86,885		86,885		\$ 1,554.37
93	SALOIS, PAUL J & CRISTINA T	018-040-A	43,250	131,440	174,690	24,500	\$ 2,686.90
864	SALOIS, PAUL J & CRISTINA T	018-044-A	58,040		58,040		\$ 1,038.34
451	SANBORN, KEITH D & ROSEMARY L	002-012-C	47,900	173,267	221,167	30,380	\$ 3,413.18
1406	SANBORN, STEPHEN & CAROL	011-010-B	24,875		24,875		\$ 445.01
1480	SAWYER, MARK G	019-029-A	30,000	164,516	194,516	24,500	\$ 3,041.59
26	SAWYER, MARK G	019-029-B	20,750		20,750		\$ 371.22
220	SCALLY, SUSIE F & PATRICK, DAVID M	019-047	30,000	84,482	114,482		\$ 2,048.08
19	SCHAU, ROBERT C	015-016	83,750		83,750		\$ 1,498.29
676	SCHENA, SUSAN A & ROBERT A	020-049-G	31,740	117,255	148,995	24,500	\$ 2,227.22
17	SCHLOSSER, STEPHEN	016-043-A	33,945	14,078	48,023	24,500	\$ 420.83
1642	SCHOENDORF, LOUIS	020-022-A	33,240	91,034	124,274	24,500	\$ 1,784.96
566	SCHOFIELD, MATTHEW J & RABBAN, JESSICA R	007-033-A	63,820	11,303	75,123		\$ 1,343.95
1122	SCHOFIELD, MATTHEW J & RABBAN, JESSICA R	007-021	34,200	156,478	190,678		\$ 3,411.23
1578	SCIASCIA, NICOLE M	014-001-C	31,275	89,578	120,853	24,500	\$ 1,723.76
1594	SCOTT, FREDERICK & DANCER, JOHN	030-005	270		270		\$ 4.83
119	SCOTT, LYDIA B & PRESBY, ELIZABETH S	030-007	30,000	93,243	123,243	24,500	\$ 1,766.51
1209	SEELY, DONALD C & SANDRA L TRUSTEES	016-041-C	31,500	118,655	150,155	24,500	\$ 2,247.97
	& SEELY TRUST						
1748	SEIDERS, RAYMOND P SR & JUDITH A	007-053-D	30,450	69,537	99,987	24,500	\$ 1,350.46
1469	SEIDMAN, NANCY	005-033	210		210		\$ 3.76
1331	SEIDMAN, NANCY	005-034	27,090		27,090		\$ 484.64
1552	SEIDMAN, NANCY L	005-034-D	27,250		27,250		\$ 487.50
1039	SEIGARS, LIBBEY & GLORIA	020-018	25,250		25,250		\$ 451.72
188	SEIGARS, LIBBEY A & SPENCER, STEVEN W	020-009-C	30,960	65,886	96,846	24,500	\$ 1,294.27
171	SELL, LOUIS & CATHERINE	010-033	55,449	153,866	209,315	24,500	\$ 3,306.34

# Real Estate Valuations cont.

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## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1580	SENIOR LYNN & ROBERT	013-043-H	30,840	145,774	176,614	24,500	\$ 2,721.32
81	SENIOR LYNN M & ROBERT H	013-043-K	20,750		20,750		\$ 371.22
896	SENIOR, ROBERT H	013-043	38,154	60,517	98,671		\$ 1,765.22
668	SENER, ROGER O	020-050	32,550	3,053	35,603		\$ 636.94
1765	SHAW, DAVID E & DUNCAN-SHAW, MICHELLE M	027-002-A	32,475	197,363	229,838	24,500	\$ 3,673.50
1024	SHAW, ERNEST D & GINGROW-SHAW, MARY M	029-006	35,000	33,092	68,092		\$ 1,218.17
408	SHAW, MICHAEL C & JEANNE D	008-001	63,338	209,004	272,342	30,380	\$ 4,328.70
1791	SHAW, ROBBIE I & KATRINA N	017-037-2	32,640	122,200	154,840	24,500	\$ 2,331.78
327	SHEA, ARLENE	006-017	20,800		20,800		\$ 372.11
386	SHEA, DIANE	006-020	35,100		35,100		\$ 627.94
854	SHEAFFER, JOHNN A E H	030-013-A-1	1,350		1,350		\$ 24.15
446	SHEAFFER, JOHNN A HARRIGAN	007-013	4,500		4,500		\$ 80.51
1560	SHEAFFER, LESTER EDWIN JR & JOHNN A EDITH HARRIGAN	007-015	58,875	203,031	261,906	30,380	\$ 4,142.00
84	SHEEHY, STEPHEN M & ELLIN J	001-001	33,586	171,485	205,071	24,500	\$ 3,230.42
22	SHEEPSCOT HOLLOW LLC	004-001	48,100		48,100		\$ 860.51
362	SHEEPSCOT HOLLOW LLC	001-041	62,000	368,104	430,104		\$ 7,694.56
734	SHEEPSCOT HOLLOW LLC	001-041-RR	7,708		7,708		\$ 137.90
237	SHEEPSCOT LINKS	007-037	73,637		73,637		\$ 1,317.37
278	SHEEPSCOT LINKS	007-036	20,660		20,660		\$ 369.61
436	SHEEPSCOT LINKS	007-018	114,395		114,395		\$ 2,046.53
91	SHEEPSCOT LINKS	007-017	30,000	47,190	77,190		\$ 1,380.93
158	SHEEPSCOT LINKS	007-016	36,370	129,780	166,150		\$ 2,972.42
1922	SHEEPSCOT LINKS	007-037-A-1	22,879		22,879		\$ 409.31
1430	SHEEPSCOT LINKS	007-018-E	20,900		20,900		\$ 373.90
748	SHEPARD, BRADFORD S & HEIDI M TRUSTEES	014-005	33,014		33,014		\$ 590.62
	SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDI M REVOCABLE TRUST						
1174	SHEPARD, BRADFORD S & HEIDI M TRUSTEES	014-004	31,050	185,829	216,879	30,380	\$ 3,336.47
	SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDI M REVOCABLE TRUST						
1349	SHERWOOD, RANDOLPH	016-003-A	1,500		1,500		\$ 26.84
2	SHERWOOD, RANDOLPH P	016-005	64,995	87,146	152,141		\$ 2,721.80
364	SHERWOOD, ROBERT L	001-013	29,250		29,250		\$ 523.28
652	SHOREY, DENA-LEE & BRIAN R	012-029-K	30,000	160,006	190,006		\$ 3,399.21
655	SHOREY, LOUIS A & PAULA P	017-006	58,425	78,599	137,024	24,500	\$ 2,013.05
1419	SHOREY, LOUIS ALLEN & PAULA PATRICIA	017-052	72,355		72,355		\$ 1,294.43
1397	SHOREY, TIMOTHY L	018-036-A	1,650		1,650		\$ 29.52
980	SHORT, JAMES	018-037-ON-3		18,783	18,783	18,783	\$ -
418	SILIN, JAMES & ANNE	013-021	32,910	129,106	162,016		\$ 2,898.47
1636	SILIN, JAMES & ANN	013-020	84,275	115,486	199,761	24,500	\$ 3,135.42
1187	SILVERIO, MARK P	012-038	35,770	79,649	115,419		\$ 2,064.85
1067	SIMMONS, CHARLES A	011-014-A	20,945		20,945		\$ 374.71
1759	SIMMONS, CHARLES A	011-014-C	30,855	5,606	36,461		\$ 652.29
307	SIMPSON, CHRISTOPHER P & LAURIE	005-010	46,890	172,650	219,540	24,500	\$ 3,489.27
1510	SIPPLE, JUDY B	013-047-C	32,250	138,894	171,144	24,500	\$ 2,623.46
1292	SLAYMAN, CLIFFORD L TRUSTEE	005-002	40,500		40,500		\$ 724.55
	SLAYMAN, CLIFFORD L REVOCABLE TRUST						
1644	SMALL, FRANK E & MABELINE	008-003	36,050	85,956	122,006	30,380	\$ 1,639.19
232	SMITH, ALEXANDER C & HIXON, ALISHA	012-049	35,490	55,015	90,505		\$ 1,619.13
76	SMITH, EMERY P & ST PETER, CYNTHIA P	009-020	47,500		47,500		\$ 849.78
792	SMITH, EMERY P & ST PETER, CYNTHIA P	009-011	47,250	207,531	254,781	24,500	\$ 4,119.73
1511	SMITH, JENNIFER M	016-040	30,705	57,377	88,082		\$ 1,575.79
1825	SMITH, JORDAN	009-022-A	30,000	252,234	282,234	24,500	\$ 4,610.86
352	SMITH, NATHAN M & STEPHANIE K	013-069-A	25,274		25,274		\$ 452.15
254	SMITH, NATHAN M & STEPHANIE	013-067	44,090	113,669	157,759	24,500	\$ 2,384.00

# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
660	SMITH, NICHOLAS P	018-046	42,850	115,435	158,285	24,500	\$ 2,393.41
323	SMITH, NORMAN A	001-031	33,750	52,528	86,278	24,500	\$ 1,105.21
1453	SMITH, RONALD A & KATHERINE H	021-018	30,000	131,268	161,268	24,500	\$ 2,446.78
1367	SMITH, STEPHEN & MILVA	010-042	67,500	120,746	188,246	24,500	\$ 2,929.42
1120	SMITH, STEPHEN & MARY LOU	013-075	86,600		86,600		\$ 1,549.27
707	SMITH, STEPHEN & MILVA	010-045	2,610		2,610		\$ 46.69
235	SMITH, STEPHEN & MILVA	010-049	9,212		9,212		\$ 164.80
1742	SMITH, STEPHEN & MILVA	010-045-B	390		390		\$ 6.98
1238	SMITH, STEPHEN & MILVA	010-043	24,301		24,301		\$ 434.74
491	SMITH, STEPHEN C & MARY LOU	018-014-F	28,050	109,087	137,137		\$ 2,453.38
711	SMITH, STEPHEN C & MARY LOU	013-062	50,170	160,001	210,171	24,500	\$ 3,321.65
679	SMITH, STEPHEN C & MARY LOU	018-014-G	25,150	149,615	174,765		\$ 3,126.55
630	SMITH, STEPHEN C & MARY LOU	007-049	30,000	123,137	153,137		\$ 2,739.62
621	SMITH, STEPHEN C	018-013-C	39,042	117,921	156,963		\$ 2,808.07
591	SMITH, STEPHEN C	018-014	75,800		75,800		\$ 1,356.06
1135	SMITH, STEPHEN C	010-044	89,310		89,310		\$ 1,597.76
1588	SMITH, WAYMOND L	014-006-J	30,870	16,786	47,656		\$ 852.57
1975	SMOLIN, MARCIA M TRUSTEE	014-019-B	31,875		31,875		\$ 570.24
	SMOLIN, MARCIA M LIVING TRUST						
1152	SNYDER, CORINNA S & ABIGAIL TRUSTEES	011-039	39,278		39,278		\$ 702.68
	NORTH WHITEFIELD REALTY TRUST						
470	SNYDER, CORINNA S & ABIGAIL TRUSTEES	011-044	64,150	81,372	145,522		\$ 2,603.39
	NORTH WHITEFIELD REALTY TRUST						
1355	SOLOMON, GLADYS ESTATE	019-049-A	31,500		31,500		\$ 563.54
	SOLOMON, MICHAEL DAVID PER REP						
1204	SOLOMON, GLADYS MAE ESTATE	019-049	49,015		49,015		\$ 876.88
	SOLOMON, MICHAEL DAVID PER REP						
609	SOLOMON, GLADYS MAE ESTATE	019-050	49,005	24,124	73,129		\$ 1,308.28
	SOLOMON, MICHAEL DAVID PER REP						
876	SOOHEY, ROBERT S & THERESA S	015-051-B	26,770		26,770		\$ 478.92
105	SOOHEY, ROBERT S & THERESA S	015-051-A	41,690	331,750	373,440	24,500	\$ 6,242.54
954	SOULE, GEOFFREY B & SAUNDERS, MORGAN D	003-009-B	36,690	95,733	132,423		\$ 2,369.05
186	SPEAR, PAMELA R & ALLEN, PHILIP L	017-004	30,750	87,879	118,629	24,500	\$ 1,683.97
89	SPENCER, STEPHEN W & SEIGARS, LIBBEY A	020-009-A	30,330		30,330		\$ 542.60
1663	SPICER, DAVID & SUSAN	015-034	65,000		65,000		\$ 1,162.85
1536	SPICER, SUSAN S & DAVID A	015-048	79,200	142,325	221,525	24,500	\$ 3,524.78
1780	SPRAGUE, NICHOLAS T & CHELSEA N	012-003-A	30,450	149,417	179,867		\$ 3,217.82
1123	SPRAGUE'S HALLOW LLC	001-016	37,900		37,900		\$ 678.03
1393	SPRAGUE'S HALLOW LLC	001-018	74,325		74,325		\$ 1,329.67
857	SPROUL STANLEY & CYNTHIA	020-026-B	30,900	117,137	148,037	24,500	\$ 2,210.08
478	SPROUL, ARNOLD W & ERNESTINE P, TRUSTEES	001-012	49,243		49,243		\$ 880.96
	SPROUL, ARNOLD W & ERNESTINE P TRUST						
1290	SPROUL, ARNOLD W & ERNESTINE P, TRUSTEES	001-014	38,745		38,745		\$ 693.15
	SPROUL, ARNOLD W & ERNESTINE P TRUST						
422	SPROUL, KATHY H TRUSTEE	005-021	46,370	150,278	196,648	24,500	\$ 3,079.73
	SPROUL, KATHY HOWARD GST TRUST						
1432	SPROUL, LORETTA JEAN	004-003-A	30,000	16,281	46,281		\$ 827.97
1030	ST PETER, CHARLES E JR, ESTATE	009-006	32,250	51,673	83,923		\$ 1,501.38
	STROUT, CYNTHIA P PER REP						
312	ST PETER, CYNTHIA P & SMITH, EMERY P	009-022-B	25,786		25,786		\$ 461.31
1389	ST PETER, RICHARD L & KRISTEN R	009-006-B	40,000		40,000		\$ 715.60
1601	STADE, HILDA M & HAROLD	003-008	360		360		\$ 6.44
752	STADE, HILDA M & HAROLD	003-008-A	1,500		1,500		\$ 26.84
24	STAFFORD, CORY	001-032	54,400	61,417	115,817		\$ 2,071.97
869	STANTON, AMY ELIZABETH	014-009	40,266		40,266		\$ 720.36
1470	STAPLES, LYMAN	031-003	32,850	65,654	98,504		\$ 1,762.24

# Real Estate Valuations cont.

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1585	STAPLES, SANDRA L	031-002	30,000	13,217	43,217		\$ 773.15
1401	STENECK, ROBERT S & JOANNE	004-013	44,410	16,422	60,832		\$ 1,088.28
1421	STENECK, ROBERT S & JOANNE	004-010	44,570	162,325	206,895	24,500	\$ 3,263.05
1413	STENECK, ROBERT S & JOANNE	004-015-001	6,600		6,600		\$ 118.07
297	STEVENS, JOHN & SHERI	020-008	53,875	150,677	204,552	24,500	\$ 3,221.13
10	STEVENS, JOHN E & SHERI R	020-019	45,110		45,110		\$ 807.02
168	STEVENS, WILLIAM R	003-015	30,000	71,080	101,080		\$ 1,808.32
1498	STEWART, GREGORY F & KATHY L	009-012	51,800	213,390	265,190	24,500	\$ 4,305.94
1543	STICKNEY, GEORGE & WANDA	014-005-A	31,950	74,800	106,750	24,500	\$ 1,471.45
996	STILLMAN, WAYNE D	019-013	30,000	73,076	103,076		\$ 1,844.03
820	STINSON, JUSTINE N	012-013-A	30,270	112,244	142,514		\$ 2,549.58
1426	STODDARD, JAMES L	015-020-A	30,750	103,239	133,989	24,500	\$ 1,958.76
807	STODDER, ERIN J	001-006-A	35,250	186,102	221,352		\$ 3,959.99
874	STODDER, JASON	013-024	30,000	73,388	103,388		\$ 1,849.61
338	STONE, FREDRICK C & LAURIE D	010-020	71,770	182,572	254,342	30,380	\$ 4,006.68
392	STORIES MAINE, LLC	022-027	30,000	24,992	54,992		\$ 983.81
137	STORIES MAINE, LLC	022-028	40,810	62,715	103,525		\$ 1,852.06
1376	STORIES MAINE, LLC	022-029	30,000	24,079	54,079		\$ 967.47
906	STORY, LOUANNE	019-031	46,450	109,646	156,096	24,500	\$ 2,354.25
516	STRICKLAND, TAMMY A & GILBERT, GERALDINE A	017-044	32,770	126,790	159,560	24,500	\$ 2,416.22
551	STULTZ, CHRISTOPHER R & KAREN	017-005-A	58,410	238,206	296,616	30,380	\$ 4,762.96
1779	SULLIVAN, JEFFREY M	009-035-B	21,050		21,050		\$ 376.58
1777	SULLIVAN, JEFFREY M & ANGELA L	009-035-A	31,200	190,555	221,755		\$ 3,967.20
628	SULLIVAN, LORETTA ESTATE	020-043	58,050	75,472	133,522		\$ 2,388.71
	SULLIVAN, MICHAEL D PER REP						
1058	SULLIVAN, MICHAEL G JR & MARLENE	004-047-ON		24,579	24,579	24,579	\$ -
1258	SULLIVAN, MICHAEL G JR & MARLENE	004-047	40,150	29,593	69,743		\$ 1,247.70
304	SUMABAT, PRISCILLA M	007-055-A	30,000	60,782	90,782	24,500	\$ 1,185.78
1336	SURETTE, PETER B & KERRY E	012-015-A	33,810	105,009	138,819	24,500	\$ 2,045.17
1083	SWAIN, ARMAND J & RAYMOND, MARK G	030-014	30,000	26,012	56,012	24,500	\$ 563.75
1255	SWARTZENTRUBER, LEVI & ANNA	010-053	60,250	108,049	168,299		\$ 3,010.87
1964	SWARTZENTRUBER, MOSIE	017-057-A-ON		108,959	108,959		\$ 1,949.28
383	SWARTZENTRUBER, NOAH & SUSIE	019-002	50,500	110,477	160,977	24,500	\$ 2,441.57
929	SWEET, PATRICIA D & CHARLES T	027-016-A	35,650	131,966	167,616		\$ 2,998.65
1009	SWIFT, BRIAN & NANCY	014-001-B	60,000	60,270	120,270		\$ 2,151.63
1334	SYMES, DAVID & REBECCA	003-006	24,008		24,008		\$ 429.50
1525	SZELOG, THOMAS M & LEE ANN	010-009	75,235	115,844	191,079	24,500	\$ 2,980.10
452	TAIT, MARTHA	018-045	54,693	146,660	201,353	24,500	\$ 3,163.90
875	TAIT, MARTHA	018-038-B	14,118		14,118		\$ 252.57
486	TALACKO, DEBORAH A & LYNN J	005-004	47,802	179,271	227,073	24,500	\$ 3,624.03
560	TAYLOR, CARLOS R SR & SANDY LYNN	020-004-B	36,650	142,459	179,109	30,380	\$ 2,660.76
495	TAYLOR, GLENN P & TRACEY L	015-040	30,930	93,873	124,803	24,500	\$ 1,794.42
644	TEELE, ASHLEIGH M	020-027-A-1	30,705	112,493	143,198		\$ 2,561.81
1167	TESSIER, PHILIPPE L & GOETZMAN, KATHY A	007-071	60,900	160,798	221,698		\$ 3,966.18
1646	THAYER, HALLIS A I & GAIL C	001-059	30,450	51,415	81,865	24,500	\$ 1,026.26
1816	THAYER, HALLIS A II	001-058-E	31,590	88,440	120,030	30,380	\$ 1,603.84
285	THAYER, PATRICK A & EDGERLY, SARMAE E	001-058-C	38,930	55,093	94,023	24,500	\$ 1,243.77
1328	THERIAULT, DALTON	007-063	37,978	29,133	67,111		\$ 1,200.62
514	THERIAULT, JOHN & ESTHER	014-030	40,570	110,294	150,864	24,500	\$ 2,260.65
1277	THERIAULT, MARK A	014-030-A	37,930	83,911	121,841	24,500	\$ 1,741.43
1175	THOMAS, LORANCE & WALTZ, GARY A	002-012	37,900		37,900		\$ 678.03
530	THOMAS, JOSH P & ZOE B	004-018-A	41,690	232,414	274,104	24,500	\$ 4,465.42
354	THOMAS, JOSH P & ZOE B	004-019	10,828		10,828		\$ 193.71
553	THOMPSON, DARLENE	010-022-A	40,810	10,104	50,914	30,380	\$ 367.35

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
365 THOMPSON, GREGORY J	012-029-H	20,285		20,285		\$ 362.90
1288 THOMPSON, GREGORY J	012-029-E	30,000	174,855	204,855	24,500	\$ 3,226.55
1804 THOMPSON, SILAS & JENNIFER	010-008-E	35,410	75,371	110,781	24,500	\$ 1,543.57
1711 THORNTON, ALAN JR & MELISSA ANN	012-042-B	31,050	68,392	99,442		\$ 1,779.02
860 THORNTON, ALAN T JR & MELISSA ANN	009-015	31,665	9,429	41,094		\$ 735.17
1129 THORNTON, ALAN T & JOYCE	012-044	30,900	68,975	99,875	30,380	\$ 1,243.27
1877 THORNTON, COREY J	012-055-A	34,335	16,266	50,601		\$ 905.25
1906 THORNTON, GREGORY E	012-042-C	20,900	3,936	24,836		\$ 444.32
1974 THORNTON, MELISSA A & ALAN T JR	016-007-1	43,646		43,646		\$ 780.83
504 THORNTON, THOMAS E III & CHARLENE	012-042-A	30,375	119,687	150,062		\$ 2,684.61
1358 THORNTON, THOMAS E JR	012-042	78,100	73,455	151,555	24,500	\$ 2,273.01
123 THURSTON, MIRA-SU	017-052-B	30,855	161,588	192,443	24,500	\$ 3,004.50
483 TIBBETTS, BARRY & ELAINE	013-004	15,740		15,740		\$ 281.59
1210 TIBBETTS, BARRY & ELAINE	013-003	55,515		55,515		\$ 993.16
1145 TIBBETTS, BARRY & ELAINE	012-054	3,000		3,000		\$ 53.67
932 TIBBETTS, BARRY & ELAINE	012-057	7,820		7,820		\$ 139.90
1350 TIBBETTS, BARRY & ELAINE	013-010	30,000	150,114	180,114	24,500	\$ 2,783.93
1545 TIBBETTS, BARRY & ELAINE	013-059	40,434	13,314	53,748		\$ 961.55
1468 TIBBETTS, BARRY J	015-038	51,892	22,375	74,267		\$ 1,328.64
1372 TIBBETTS, BARRY J & ELAINE	009-027	1,500		1,500		\$ 26.84
709 TIBBETTS, BARRY J & ELAINE	013-011	8,140		8,140		\$ 145.62
700 TIBBETTS, BARRY J & ELAINE	007-029	29,570		29,570		\$ 529.01
559 TIBBETTS, BARRY J & ELAINE	013-057	54,275		54,275		\$ 970.98
1388 TIME WARNER NY CABLE LLC	013-047-D	20,000	114,875	134,875		\$ 2,412.91
1052 TIMKO, MARK	004-028	66,750	111,581	178,331		\$ 3,190.34
1275 TIMS, KEVIN J	015-018-E	30,750	22,323	53,073		\$ 949.48
1300 TONDREAU, RAYMOND R & SONYA	020-032	30,000	68,654	98,654	24,500	\$ 1,326.62
1456 TORBERT, JAMES R	010-037	48,100	35,902	84,002		\$ 1,502.80
1531 TORBERT, JAMES R	010-036	30,000	61,510	91,510	24,500	\$ 1,198.81
756 TORBERT, JAMES R	010-055	34,950	149,813	184,763		\$ 3,305.41
798 TORSEY, STEPHEN V & HOLLY R	009-026	25,903		25,903		\$ 463.40
1037 TORSEY, STEPHEN V & HOLLY R	009-028	29,237		29,237		\$ 523.05
113 TORSEY, STEPHEN V & HOLLY R	007-028	43,786	62,654	106,440	30,380	\$ 1,360.71
454 TOTMAN, LYNN M TRUSTEE FULTON, CAROL A IRREVOCABLE TRUST	006-022	41,548	187,394	228,942		\$ 4,095.77
344 TOWER, KENNETH V & MARY LOU	012-033-A	30,120	92,653	122,773	24,500	\$ 1,758.10
1226 TOWER, STACEY A & PAMELA A	018-020-D	30,000	121,586	151,586		\$ 2,711.87
1170 TOWLE, WILLIAM A	006-012-B	60,796	39,244	100,040		\$ 1,789.72
1228 TOWLE, WILLIAM C & BALBO, SUZANNE E	007-018-A	39,978	268,524	308,502	24,500	\$ 5,080.80
57 TOWNSEND, DANIEL S & KARYN V	005-005	56,826	116,206	173,032	24,500	\$ 2,657.24
335 TRASK, AUSTIN & COLEEN	002-008	51,323		51,323		\$ 918.17
43 TRIPP, PATRICIA A	015-004	41,650	97,732	139,382	24,500	\$ 2,055.24
1202 TROYER, ELI A, ANNA D & CHRISTENA A	013-047	63,702	153,471	199,412	24,500	\$ 3,446.92
1308 TRUDEAU, DEAN M & ELIZABETH C	006-019	49,850	117,191	167,041		\$ 2,988.36
1696 TRUMAN, DEBRA E & ROBERT A	009-005-B	33,900	76,244	110,144	24,500	\$ 1,532.17
1707 TRUNDY, ERIN N & GIGUERE, BENJAMIN O	019-048-A	48,810	172,856	221,666	24,500	\$ 3,527.30
32 TRUSSELL, DONNA K	012-028-C	37,674	144,672	182,346	24,500	\$ 2,823.86
229 TSCHAMLER, VIVIAN	026-007	30,000	58,338	88,338		\$ 1,580.37
1307 TURNBULL, GEORGE & SHARON	001-003	21,500	3,136	24,636		\$ 440.74
1508 TURNER, NATALIA E & ANTHONY W	017-017-A	31,950	113,673	145,623	30,380	\$ 2,061.70
872 TUTTLE, LISA	008-039	58,950	120,081	179,031	24,500	\$ 2,764.56
266 TUTTLE, ROBERT & ANGELINE	008-038	39,200		39,200		\$ 701.29
1472 VALLIERES, MELISSA P & GARY C	006-004	40,050	154,947	194,997	24,500	\$ 3,050.19
1399 VAN LUNEN, ELIZABETH ANNE	001-002	30,300	125,726	156,026		\$ 2,791.31

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1249	VAN LUNEN, MARK & DEBORAH J	009-003	38,850	142,663	181,513		\$ 3,247.27
399	VANDERBILT, BARBARA	019-039-C	27,594		27,594		\$ 493.66
400	VANDERBILT, BARBARA S & CUREWITZ, RICHARD	019-038-001	4,410		4,410		\$ 78.89
505	VANDERBILT, BARBARA S & CUREWITZ, RICHARD	019-038	47,066	138,178	185,244	24,500	\$ 2,875.71
269	VANDERBILT, BARBARA S	019-039-A	9,140		9,140		\$ 163.51
44	VAUGHAN, CHARLES M & HARRIET F	022-019	30,000	13,611	43,611		\$ 780.20
840	VAUGHAN, CHARLES M & HARRIET F	022-019-A	30,000	92,186	122,186	24,500	\$ 1,747.60
1031	VEROW, SHAN D & LAUREN E	016-016	44,450	129,005	173,455	24,500	\$ 2,664.80
754	VICKERS, ELLEN GOODRIDGE	022-017	30,000	87,566	117,566	24,500	\$ 1,664.95
596	VIGUE, DEAN A & JEAN F	013-033-A	36,210	100,593	136,803	24,500	\$ 2,009.10
1189	VIGUE, GARY	013-014	58,632	127,139	185,771	24,500	\$ 2,885.14
1736	VIGUE, GARY	026-027-A	22,175		22,175		\$ 396.71
1760	VIGUE, GARY M	013-014-A	30,495	95,531	126,026		\$ 2,254.61
861	VIGUE, JEFFREY L & BETHANY J	016-043	60,055		60,055		\$ 1,074.38
1463	VIGUE, JEFFREY L & BETHANY J	013-033	93,150	135,899	229,049	24,500	\$ 3,659.38
1411	VIGUE, THOMAS	029-002	40,000	79,687	119,687	24,500	\$ 1,702.90
785	VILLENEUVE, WILLIAM J & JUDITH M	004-026	82,525	139,360	221,885	24,500	\$ 3,531.22
1481	VIRGIN, DEBORAH J MOREY & WAYNE H	006-010-A	32,250	88,034	120,284		\$ 2,151.88
1731	VITALIS, NED A	010-045-A	23,780		23,780		\$ 425.42
692	VITI, STEPHEN F	029-008	40,000	59,227	99,227		\$ 1,775.17
1686	VOGEL, EMILY ANN & MATTHEW PHILIP	006-021-4	7,200		7,200		\$ 128.81
862	VOIGT, PAUL D & DEBORAH	007-017-A	30,000	106,299	136,299	24,500	\$ 2,000.08
1351	WADE, DANNIE G & MARY ELIZABETH	016-034	33,345	152,659	186,004	24,500	\$ 2,889.31
1848	WAKEFIELD, ALEXANDER S	006-021-B	45,362	108,606	153,968		\$ 2,754.49
1214	WALDRON, LEONARD A & HELEN	013-036	30,750	117,282	148,032	30,380	\$ 2,104.79
175	WALLACE, DONNA J & DAVID N	001-058-A	8,000		8,000		\$ 143.12
271	WALMER, JACOB R	011-047	32,415	96,797	129,212	30,380	\$ 1,768.10
704	WALTER, MICHAEL & MENTING, MICHELLE	015-035-A	35,330	143,035	178,365		\$ 3,190.95
151	WALTZ, ALEX P	027-016	36,354	115,665	152,019	24,500	\$ 2,281.31
279	WALTZ, GARY A & GWENDOLYN E	002-012-A	30,735	88,833	119,568	24,500	\$ 1,700.77
1533	WALTZ, GARY A & GWENDOLYN E	002-012-B	30,735	30,656	61,391		\$ 1,098.28
702	WARREN, KELLEY D	020-005-C	32,250	68,815	101,065	24,500	\$ 1,369.75
1363	WASHBURN, JESSICA R	012-023	36,130		36,130		\$ 646.37
622	WATERS, HENRY C III & BEATRIZ	010-051	7,500		7,500		\$ 134.18
1191	WATERS, HENRY C III & BEATRIZ	010-038	55,500	93,881	149,381		\$ 2,672.43
1381	WATERS, HENRY C III & BEATRIZ	010-052	56,100	9,058	65,158		\$ 1,165.68
1443	WATSON, MAXINE	020-049-D	30,300	84,064	114,364	30,380	\$ 1,502.47
830	WATSON-MOODY ENTERPRISES LLC	013-007	73,250	359,488	432,738		\$ 7,741.68
1054	WEBB, JONATHAN W, CAROLANN M & JUDY A	012-018	24,850		24,850		\$ 444.57
205	WEBB, JONATHAN W & JUDY A	012-030	21,500	31,536	53,036		\$ 948.81
633	WEBB, JONATHAN W & JUDY A	012-019	36,930	133,242	170,172	24,500	\$ 2,606.07
1410	WEBB, JONATHAN W & JUDY A	012-016	47,315		47,315		\$ 846.47
1317	WEBB, JONATHAN W & JUDY A	012-017	34,478		34,478		\$ 616.81
975	WEEKS, BRIAN L	018-020-J	30,660	22,375	53,035	24,500	\$ 510.49
9	WEEKS, DANIEL J & ELIZABETH A	017-010	44,650	106,274	150,924	24,500	\$ 2,261.73
1279	WEEKS, DANIEL J & ELIZABETH A	017-032	38,420	11,205	49,625		\$ 887.79
1609	WEEKS, DANIEL J & ELIZABETH A	017-031	30,450	52,742	83,192		\$ 1,488.30
1919	WEEKS, JESSICA R & MORSE, AARON	017-010-A	25,250		25,250		\$ 451.72
893	WEEKS, JOHN C	017-036	57,775		57,775		\$ 1,033.59
841	WEEKS, TIMOTHY & JENNIFER	020-022	62,527	137,533	200,060		\$ 3,579.07
629	WEISS, ANNE TRUSTEE & WEISS, ANNE LOVING TRUST	004-008	37,330	142,605	179,935	24,500	\$ 2,780.73
512	WEISS, ANNE TRUSTEE & WEISS, ANNE LOVING TRUST	004-004	7,740		7,740		\$ 138.47
1260	WEISS, ANNE TRUSTEE & WEISS, ANNE LOVING TRUST	004-009	9,100		9,100		\$ 162.80
1810	WELLMAN, AARON O & PERKINS, KRISTY A	023-001-A	20,150	8,163	28,313		\$ 506.52



# Real Estate Valuations cont.

Whitefield

2021 Real Estate Valuations

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Acct Name #	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
919 WELLS, JENNIFER L & KENNETH C TRUSTEES WELLS, JENNIFER L & KENNETH C LIVING TRUSTS	012-003	61,680	172,221	233,901		\$ 4,184.49
967 WENTWORTH, DEREK R & BEVERLY A	018-036-B	21,350		21,350		\$ 381.95
31 WESTBYE, ELEANOR	007-058	22,100	1,239	23,339		\$ 417.53
94 WESTBYE, ERIC F & ELEANOR	008-002	107,890	132,392	240,282	24,500	\$ 3,860.34
576 WESTGATE, GEORGE	031-019	30,450	184,613	215,063		\$ 3,847.48
1179 WEYMOUTH, KITTYANNE F	007-004	32,850	177,536	210,386	24,500	\$ 3,325.50
1873 WHEELER, DAVID A	006-002-C	23,120		23,120		\$ 413.62
664 WHEELER, MICHAEL F	010-035	47,900	47,887	95,787	30,380	\$ 1,170.13
201 WHEELER, MICHAEL F	010-034-A	20,000		20,000		\$ 357.80
746 WHITE, DAVID L & NICOLE M	031-004	30,000	135,275	165,275		\$ 2,956.77
172 WHITE, ROBIN	009-022	44,050	46,808	90,858	24,500	\$ 1,187.14
1180 WHITMORE, JOSEPH D	001-057-001	36,034		36,034		\$ 644.65
546 WHITMORE, RUBY D	027-012	32,250	8,080	40,330	28,420	\$ 213.07
1967 WHITTEN-DRUMMOND, KYLE R	001-030-ON	10,000	65,203	75,203		\$ 1,345.38
1408 WILBUR, WAYNE M	014-011	39,970	2,151	42,121		\$ 753.54
72 WILDES, DENISE & CHRISTIAN	020-006	80,250	71,033	151,283	24,500	\$ 2,268.15
1164 WILLARD, BILLIE G	003-017-A	30,750	68,983	99,733	24,500	\$ 1,345.92
1570 WILLARD, WILLIAM J & PAULINE A & WILLIAM H	006-003	30,610		30,610		\$ 547.61
564 WILLETTE, MARY BRENDA	016-008	32,400	59,672	92,072		\$ 1,647.17
384 WILLIAMS, HENRY F	014-006-F-A	33,705	15,195	48,900		\$ 874.82
738 WILLIAMSON, GLENN A & MERLENE A	016-044	39,762	101,072	140,834	24,500	\$ 2,081.22
315 WILLRODT, CHRISTIANA TRUSTEE WILLRODT, CHRISTIANA LIVING TRUST	013-009-A	98,750	280,021	378,771		\$ 6,776.21
1803 WILSON, ANDREW R & JULIE A	010-008-D	37,706	195,166	232,872	24,500	\$ 3,727.78
1034 WILSON, CHARLES R	007-053-B	36,386	141,512	177,898		\$ 3,182.60
1344 WILSON, CLIFFORD E	024-004-A	52,250	21,677	73,927	24,500	\$ 884.25
619 WILSON, KENNETH & ROXANNE	010-006	30,105	157,507	187,612	24,500	\$ 2,918.07
944 WILSON, ROBERT D ESTATE	014-006-E	36,626	10,380	47,006		\$ 840.94
878 WILSON, ROXANNE R & KENNETH R	010-008	52,870		52,870		\$ 945.84
1821 WINCHENBACH, TIFFANY M & MICHAEL	014-017-A	45,570	121,352	166,922	24,500	\$ 2,547.93
640 WINCHENBACH, TIFFANY M & MICHAEL	014-017	33,090		33,090		\$ 591.98
1550 WINKLEY, HENRY	018-037-B	30,585	76,410	106,995	24,500	\$ 1,475.84
1171 WINSLOW, JEFFREY G & CHRISTINE	020-012	375		375		\$ 6.71
494 WISCASSET AND QUEBEC RAILROAD	001-099-RR	29,081		29,081		\$ 520.26
618 WISCASSET, WATERVILLE & FARMINGTON RAILWAY MUSEUM	007-040	14,380		14,380		\$ 257.26
1322 WITHEE, DAVID C & CAROLEE F	009-004-A	44,450	217,487	261,937	24,500	\$ 4,247.75
1744 WOOD, ERIC M	001-026-A	30,050		30,050		\$ 537.59
984 WOOD, JOHN J & NADEAU, TIFFANY A	018-032	25,750	152,041	177,791	24,500	\$ 2,742.38
1567 WOODBURY, BRIAN	011-031	49,600		49,600		\$ 887.34
535 WOODBURY, FREDERICK	011-033	47,780		47,780		\$ 854.78
1110 WOODBURY, KATHLEEN JOYCE	014-012	66,850	68,285	135,135	30,380	\$ 1,874.07
669 WOODWORTH, MIKE	018-020-C-ON		4,884	4,884		\$ 87.37
1509 WOODWORTH, PHILIP W & JANICE	015-007	33,180	84,156	117,336	24,500	\$ 1,660.84
1319 WRIGHT, BARBARA L HEIRS & GOLDEN, TINA M PER REP	002-012-D	32,250	35,896	68,146		\$ 1,219.13
1845 WRIGHT, CHASE L	007-014-A	4,920		4,920		\$ 88.02
1846 WRIGHT, CHASE L	007-014-B	35,410	67,996	103,406		\$ 1,849.93
1858 WRIGHT, LUCILLE	016-007-ON-2		18,499	18,499		\$ 330.95
1805 WRIGHT, LUCILLE	016-007-ON-1		9,822	9,822		\$ 175.72
1878 WRIGHT, LUCILLE	016-007-ON-3		11,687	11,687		\$ 209.08
1973 WRIGHT, LUCILLE M & HUGH H	016-007-2	25,000		25,000		\$ 447.25
1927 WRIGHT, LUCILLE M	016-007-ON-4		17,291	17,291		\$ 309.34
852 WRIGHT, LUCILLE M & HUGH H	016-007	150,679	96,091	246,770	24,500	\$ 3,976.41

# Real Estate Valuations cont.

Whitefield

## 2021 Real Estate Valuations

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Acct #	Name	Map/Lot	Land Value	Building Value	Total Value	Exemption Amount	Tax Amount
1106	WRIGHT, NEIL A & CHELSEE M	022-010	35,000	108,061	143,061		\$ 2,559.36
1442	WRIGHT, VIRGINIA B	002-005	45,050	55,812	100,862	24,500	\$ 1,366.12
118	XAVIER, MYRIAM M	004-024-A	31,500	73,912	105,412	24,500	\$ 1,447.52
1951	YODER, AARON H & NOAH D	019-042-001	66,500	81,168	147,668	24,500	\$ 2,203.48
1827	YODER, MOSE & ANNA	007-053-E	28,314	41,012	69,326		\$ 1,240.24
136	YODER, MOSE J & ANNE M	007-052	62,750	97,662	160,412	24,500	\$ 2,431.47
901	YODER, NOAH D & MATTIE M	010-057	63,250	131,194	194,444	24,500	\$ 3,040.30
674	YORK, DOROTHY B ESTATE & YORK, BRIAN R PER REP	021-008	630		630		\$ 11.27
672	YORKUS, IMELDA	019-042	21,350		21,350		\$ 381.95
1589	YOUNG, RICHARD & JENNIFER	015-006	37,570	124,183	161,753	24,500	\$ 2,455.46
688	YOUNG, RICHARD K & JENNIFER C	015-005	36,234		36,234		\$ 648.23
225	YOUNG, RICHARD K & JENNIFER C	015-004-A	31,410		31,410		\$ 561.92
1634	YOUNG, RUSSELL JR	017-043-B	40,250	11,334	51,584		\$ 922.84
1415	YOUNG, STEVEN E & CAROL	020-027-B	30,750	162,567	193,317	30,380	\$ 2,914.94
701	YOUNGS, WILLIAM M & CAROL N	005-032-A	31,800	146,798	178,598		\$ 3,195.12
75	YUND, PHILIP & MEIDEL, SUSANNE	005-034-B	22,250	605	22,855		\$ 408.88
1512	YUND, PHILIP O	005-034-A	42,746	123,949	166,695	24,500	\$ 2,543.87
1597	ZEEB, NOEL C & PETER J	001-049	28,400		28,400		\$ 508.08
481	ZEEB, NOEL C & PETER J	001-045	16,620		16,620		\$ 297.33
962	ZEEB, NOEL C & PETER J	001-048	61,750		61,750		\$ 1,104.71
1929	ZEHRING, KATHIE	014-007-A-ON		12,609	12,609	12,609	\$ -
272	ZHAO, QI LING	001-038-B	39,250	60,168	99,418		\$ 1,778.59
579	ZOGLIO, RICHARD CLIFTON III	011-040	45,170		45,170		\$ 808.09
1008	ZOOK, BENJAMIN & ANNIE	015-021	82,680	86,880	169,560	24,500	\$ 2,595.12

Real Estate Valuations are based on ownership as of April 1, 2021

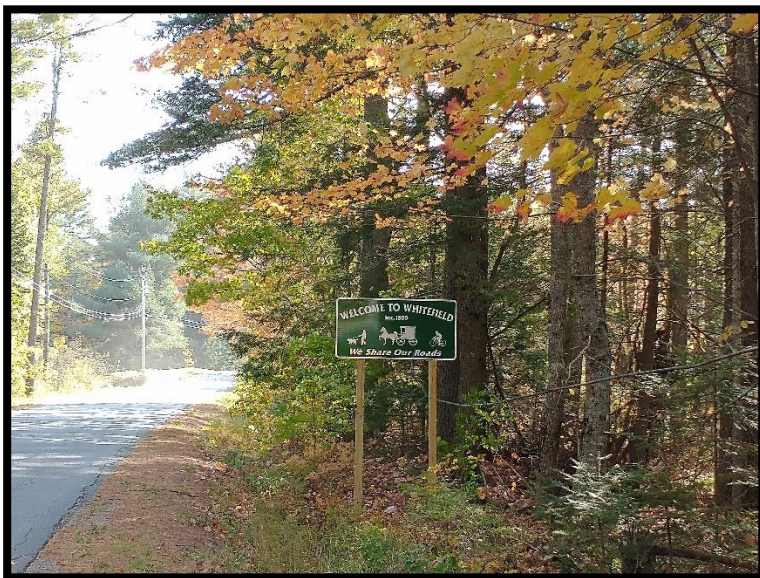


Photo by: Yolanda Violette

# **Treasurer's Report**

Fiscal Year End June 30, 2021

Checkbook Balance 6.30.2020 \$ 1,034,215.01

## **Select Board Compensation – Art #12**

Select Board Compensation Appropriated	\$ 14,800
01-SELECTBOARD	
01-01 WAGES	\$ 14,800
Select Board Compensation Expended	<u>\$ 14,800</u>
Balance to Surplus	\$ 0.00

## **Admin Personnel & Benefits – Art #13**

02-Admin Personnel & Benefits Appropriated	\$167,721
01-PERSONNEL	
01-01 WAGES	\$109,641
02-ADMIN	
02-01 FICA/MED	\$ 13,649
02-02 HEALTH INS	\$ 24,322
02-04 INCOME PROT	\$ 1,289
02-05 RETIREMENT	\$ 2,790
02-08 ACCRUED WAGE EXPENSE	\$ 0.00
02-20 TRAVEL	\$ 135
02-30 TRAINING	\$ 1,519
Admin Personal & Benefits Expended	<u>\$153,345</u>
Balance to Surplus	\$ 14,376

## **Operation of Town Government – Art #14**

02-Operation of Town Government Appropriated	\$100,617
03-GENERAL	
03-01 DUE/FEES	\$ 3,320
03-04 REGISTRY	\$ 4,111
03-06 ADVERTISING	\$ 2,287
03-08 BOUNCED CHECK FEES (NSF)	\$ 63
05-SUPPLIES	
05-01 OFFICE	\$ 3,479
05-02 POSTAGE	\$ 5,600
10-UTILITIES	
10-01 ELECTRICITY	\$ 1,814
10-02 HEAT	\$ 0
10-05 TELEPHONE	\$ 1,440
10-06 INTERNET	\$ 925
20-INSURANCES	
20-05 PROP INS	\$ 8,926
20-06 WORKERS COMP	\$ 5,049
30-CONTRACT SERV	
30-01 LEGAL	\$ 950
30-03 AUDITING	\$ 5,350
30-04 ASSESSING	\$ 25,250

# **Treasurer's Report FYE 6.30.2021 cont.**

## **Operation of Town Government – Art #14 CONT.**

30-CONTRACT SERVICES CONT.		
30-07 TAX BILLS	\$ 1,217	
30-08 TOWN REPORT	\$ 2,538	
30-09 WEBSITE	\$ 783	
30-10 SOFTWARE LIC	\$ 15,887	
30-11 COMP SUPP	\$ 5,764	
30-12 COPIER SERV	\$ 1,403	
30-14 SHREDDING	\$ 365	
30-80 SOLID WASTE	\$ 93	
50-OTHER		
50-20 LAND TAXES	\$ 384	
Operation of Town Government Expended		<u>\$ 96,998</u>
Balance to Surplus		\$ 3,619

## **Elections – Art #15**

03-Elections Appropriated		\$ 5,178
01-PERSONNEL		
01-01 WAGES	\$ 4,998	
05-SUPPLIES		
05-01 OFFICE	\$ 600	
30-CONTRACT SERV		
30- MODERATOR	\$ 400	
Elections Expended		<u>\$ 5,998</u>
Balance to Surplus		\$ -820

## **Planning Board & Code Enforcement Officer – Art #16**

04-Planning Board & 05-CEO Appropriated		\$ 11,150
01-PERSONNEL		
01-01 WAGES	\$ 714	
03-GENERAL EXPENSES		
03-99 MISC	\$ 53	
30-CONTRACTED SERVICES		
30-01 LEGAL	\$ 425	
PLANNING BOARD TOTALS		\$ 1,192
01-PERSONNEL		
01-01 WAGES	\$ 9,000	
CEO TOTALS		\$ 9,000
Planning Board & CEO Expended		<u>\$ 10,192</u>
To Surplus		\$ 958

## **Townhouse (Historical Society) – Art #17**

06-Townhouse (HS) Appropriated		\$ 100
10-UTILITIES		
10-02 HEAT	\$ 111	
Townhouse (Historical Society) Expended		<u>\$ 111</u>
To Surplus		\$ -11

## **Treasurer's Report FYE 6.30.2021 cont.**

### **Facilities Maintenance – Art #18**

07-Facilities Maintenance Appropriated	\$ 32,266
01-PERSONNEL	
01-01 WAGES – CLEANING	\$ 882
15-BUILDING MAINTENANCE	
15-01 GEN BUILD MAINTENANCE	\$ 2,330
15-02 BUILD MAINT MISC/CONT	\$ 5,764
15-11 PORTABLE TOILET	\$ 1,315
15-12 EXTERMINATOR	\$ 1,421
15-13 TRASH / RECYCLE	\$ 315
15-65 PUBLIC WATER SUPPLY	\$ 485
30-CONTRACTED SERVICES	
30-13 SECURITY MONITORING	\$ 1,452
30-23 MOWING	\$ 5,100
30-26 OLSEN PROP (FOX FARM LANE)	\$ 1,373
35-PURCHASES	
35-04 OFFICE EQUIPMENT	\$ 1,843
Facilities Maintenance Expended	<u>\$ 22,280</u>
Balance To Carry Forward	\$ 9,986

### **Whitefield Fire Department – Art #19**

11-Whitefield Fire Dept Appropriated	\$ 96,963
01-PERSONNEL	
01-03 FIRE CHIEF	\$ 5,440
01-04 DEP FIRE CH	\$ 1,360
01-05 FF STIPENDS	\$ 15,697
01-06 EMS CHIEF	\$ 2,720
01-11 OFFICERS STIPEND	\$ 1,845
02-ADMINISTRATION	
02-31 FD TRAINING	\$ 0
02-32 EMS TRAINING	\$ 0
03-GENERAL EXPENSES	
03-20 EMS LICENSES	\$ 530
03-21 FD ED MAT	\$ 0
03-99 MISC	\$ 274
05-SUPPLIES	
05-01 OFFICE	\$ 0
05-21 EMS	\$ 3,377
05-63 PPE	\$ 0
05-64 GAS/DIESEL	\$ 1,177
10-UTILITIES	
10-01 ELECTRICITY	\$ 3,169
10-02 HEAT	\$ 4,222
10-05 TELEPHONE	\$ 1,652

# **Treasurer's Report FYE 6.30.2021 cont.**

## **Whitefield Fire Department – Art #19 Cont.**

15-REP & MAINT		
15-04 VEHICLES	\$	8,255
15-07 FD EQUIPMENT	\$	3,509
15-09 COMM EQUIP	\$	3,328
15-10 SCBA MAINT	\$	1,402
20-INSURANCES		
20-05 PROP INS	\$	9,091
30-CONTRACTS		
30-30 FD/EMS PHY	\$	0
35-PURCHASES		
35-09 FIRE EQUIP	\$	12,563
35-10 EMS EQUIP	\$	917
50-OTHER		
50-06 EMA OPR/REC	\$	500
90-DONATION EXPENSE		
90-90 DONATION EXP	\$	500
Fire Department Expended		\$ 81,528
Transferred from Donation Fund Account		<u>+\$ 500</u>
Balance to Surplus		\$ 15,935

## **Animal Control – Art #20**

12-Animal Control Appropriated		\$ 7,500
30-CONTRACTED SERVICES		
30-05 ACO	\$	5,150
Animal Control Expended		<u>\$ 5,150</u>
Balance to Surplus		\$ 2,350

## **Repairs and Maintenance of Town Roads – Art #21**

16-Repairs & Maint Town Roads Appropriated		\$151,398
01-PERSONNEL		
01-01 WAGES	\$	7,476
05-SUPPLIES		
05-50 MATERIAL	\$	3,600
05-51 CULVERTS	\$	8,539
05-61 SIGNS	\$	2,223
05-64 GAS & DIESEL	\$	549
15-REP & MAINT		
15-06 ROADS	\$	35,586
15-48 BRUSH REM	\$	12,625
15-49 DITCHING	\$	12,760
15-50 PAVING	\$	8,629
15-54 GRAVEL RECON	\$	18,484
15-55 BEAVER CONTROL	\$	525
30-CONTRACT SERVICES		
30-52 SURFACING	\$	8,374
30-55 ROADSIDE MOW	\$	2,025

# **Treasurer's Report FYE 6.30.2021 cont.**

## **Repairs and Maintenance of Town Roads – Art #21 cont.**

30-CONTRACTED SERVICES CONT.

30-90 PROF SERV	\$ 0
Repairs & Maint Town Roads Expended	<u>\$121,395</u>
Balance To Carry Forward	\$ 30,003

## **Winter Maintenance of Town Roads – Art #22**

17-Winter Maintenance Appropriated	\$319,414
05-SUPPLIES	
05-54 SALT	\$ 23,429
05-55 SAND	\$ 28,358
10-UTILITIES	
10-01-ELECTRICITY	\$ 1,404
15-REPAIRS & MAINTENANCE	
15-02 BUILDING MAINT.	\$ 518
30-CONTRACTS	
30-20 PLOWING	\$241,989
Winter Maintenance Expended	\$295,698
Reimbursement per contract (for Electricity)	<u>+\$ 626</u>
Balance to Surplus	\$ 24,342

## **General Assistance – Art #23**

21- General Assistance Appropriated	\$ 2,000
37-COMMUNITY SERVICES	
37-01 GEN'L ASST	\$ 345
General Assistance Expended	<u>\$ 345</u>
Balance to Surplus	\$ 1,655

## **Lincoln County Humane Society & Hatch Hill – Art #24**

24-Humane Society & Hatch Hill Appropriated	\$ 25,990
30-CONTRACTED SERVICES	
30-06 HUMANE SOC	\$ 2,990
30-80 SOLID WASTE	\$ 23,000
Humane Society & Hatch Hill Expended	<u>\$ 25,990</u>
Balance to Surplus	\$ 0

## **Recycling Center – Art #25**

26-Recycling Center Appropriated	\$ 3,369
01-PERSONNEL	
01-01 WAGES	\$ 2,628
10-UTILITIES	
10-01 ELECTRICITY	\$ 296
Recycling Center Expended	<u>\$ 2,924</u>
Balance to Surplus	\$ 445

# **Treasurer's Report FYE 6.30.2021 cont.**

## **Fire Department Capital Outlay – Art #26**

32-Fire Dept Cap. Outlay Appropriated	\$ 9,000
70-11 FIRE DEPT CAP IMPROVE \$ 9,000	
Transferred To FD Cap Improv. Res. Account	<u>\$ 9,000</u>
Balance to Surplus	\$ 0

## **Leonard's Bridge Culvert – Art #27**

33-Leonard's Bridge Culver Appropriated	\$ 50,000
70-16 LEONARD BRIDGE CULVERT \$15,435	
Transferred To LB Culvert Res. Account \$34,565	
Leonard's Bridge Culvert Expended	<u>\$ 50,000</u>
Balance to Surplus	\$ 0

## **Solar Panels – Art #28**

34-Solar Panels Appropriated	\$ 8,910
70-10 SOLAR PANEL RESERVE \$8,910	
Transferred to Solar Panel Reserve Account	<u>\$ 8,910</u>
Balance to Surplus	\$ 0

## **Senott Road Culvert Replacement – Art #29**

35-Senott Road Culvert Appropriated	\$ 0
70-17 SENOTT ROAD CULVERT REPLACE \$71,326	
Total Expended	<u>\$ 71,326</u>
Transferred from Senott Rd Culvert Fund	<u>\$ 47,462</u>
Balance of Grant Received for Senott Rd Cul	<u>\$ 23,865</u>
Balance Remaining	\$ 0

## **Town Buildings Security Upgrade – Art #30**

Town Build Security Upgrade Appropriated	\$ -0-
TOWN BUILDINGS SECURITY UPGRADE TO \$2,190.00 / KMFS \$5,330.00 \$ 0	
Town Building Security Upgrade Expended	<u>\$ -0-</u>
Balance to Surplus	\$ -0-

## **Street Lighting – Art #31**

Street Lights Appropriated	\$ -0-
STREET LIGHTS \$ 0	
Street Lights Expended	<u>\$ -0-</u>
Balance to Surplus	\$ -0-

## **Software for Online Tax Payments – Art #32**

43-Software Online Tax Payment Appropriated	\$ 2,355
35-PURCHASES	
35-11 TRIO ONLINE TAX PAYMENTS \$2,785	
Software for Online Tax Payments Expended	<u>\$ 2,785</u>
To Surplus	\$ -430



# **Treasurer's Report FYE 6.30.2021 cont.**

## **Electronic Sign – Art #33**

Electronic Sign Appropriated		\$ -0-
Electronic Sign	\$ 0	
ELECTRONIC SIGN Expended		<u>\$ -0-</u>
Balance to Surplus		\$ -0-

## **Tax Anticipation Note – Art #35**

40-Tax Anticipation Note Appropriated		\$ 600
41-TAX ANTICIPATED NOTES		
41-01 TAN EXPENSES	\$ 0	
Tax Anticipation Note Expended		<u>\$ 0</u>
To Surplus		\$ 600

## **Soldiers' Graves & Whitefield Cemetery – Art #36**

23-Soldiers Gr & Whitefield Cem Appropriated	\$ 4,400
42-CEMETERIES	
42-01 SOLDIERS GRAVES	\$ 396
42-02 WHITEFIELD CEM	\$ 4,000
42-03 MISC (Stonework & Markers)	\$ 3195
Soldiers Graves & Whitefield Cem Expended	<u>\$ 7,591</u>
Transferred from WT CM Cem Fund	<u>\$ 3,195</u>
Balance to Surplus	\$ 4

## **Debt Services for Fire Department – Art #37**

44-Debt Services for Fire Dept Appropriated	\$ 52,333
50-OTHER EXPENSES	
50-02 FIRE TRK PRIN	\$ 18,271
50-03 FIRE TRK INT	\$ 8,871
50-04 FIRE ST PRIN	\$ 16,740
50-05 FIRE ST INT	\$ 8,804
Debt Services for Fire Dept Expended	<u>\$ 52,687</u>
Balance to Surplus	\$ -354

## **Outside Organizations – Art #39**

45-Outside Organizations Appropriated	\$ 6,347
45-SOCIAL SERVICES	
45-01 AMER RED CROSS	\$ 250
45-02 MIDCOAST ME COM ACT.	\$ 1,000
45-03 ME GEN'L HOSPICE	\$ 1,137
45-04 KEN BEHAV HLTH	\$ 1,000
45-05 NEW HOPE	\$ 580
45-06 SPECTRUM GEN	\$ 730
45-08 YOUNG @ HEART	\$ 150
45-10 HEALTHY KIDS	\$ 1,000
45-13 WHITEFIELD LIBRARY	\$ 500
Outside Organizations Expended	<u>\$ 6,347</u>
Balance to Surplus	<u>\$ 0</u>

# **Treasurer's Report FYE 6.30.2021 cont.**

## **Whitefield Food Bank – Art #40**

45-Whitefield Food Bank Appropriated	\$ 3,000
45-SOCIAL SERVICES	
45-07 FOOD BANK	\$ 3,000
Transfer from Will Turner Charity	\$ 3,000
Whitefield Food Bank Expended	<u>\$ 6,000</u>
Balance to Surplus	<u>\$ 0</u>

## **Snowmobile Club – Art #41**

Received from State	\$ 768
Disbursed to Snowmobile Club	<u>\$ 768</u>
Balance	<u>\$ 0</u>

## **Solar Panels on KM Fire Station – Art #42**

Solar Panels on KM Fire Station Appropriated	\$ -0-
Solar Panels on KM FS	\$ 0
Solar Panels on KM Fire Station Expended	<u>\$ -0-</u>
Balance to Surplus	<u>\$ -0-</u>

## **Revenue Sources – Art #46**

Revenue Sources Appropriated	\$ 465,115
02-05 AUTO EXCISE	\$474,340
02-06 BOAT EXCISE	\$ 2,586
02-10 & 11 AGENT FEES	\$ 14,560
02-13/17 LICENSES & CERT	\$ 1,712
CEMETERY MOW REIMB	\$ 1,700
02-60/61 INTEREST TAXES	\$ 6,274
02-62 LIEN COSTS	\$ 5,750
OTHER NON-PROPERTY	\$ 15,632
02-80 INSURANCE REIMB	\$ 1,315
16-01 LRAP	\$ 45,276
Total Revenues Received	\$ 569,145

## **Overlay – Art #4**

43-Miscellaneous Appropriations – Overlay	\$ 20,230
43-MISCELLANEOUS APPROP	
43-01 OVERLAY	\$ 7,872
Overlay Expended	<u>\$ 7,872</u>
Balance to Surplus	<u>\$ 12,358</u>

## **Education – RSU #12**

41-Education Appropriated	\$2,352,025
47-EDUCATION	
47-01 Education RSU # 12	\$2,352,025
Education Expended	<u>\$2,352,025</u>
Balance to Surplus	<u>\$ 0</u>

# **Treasurer's Report FYE 6.30.2021 cont.**

## **County – Lincoln**

42- County Appropriated	\$ 279,567
50-Other	
50-01 Assessments	\$279,568
County Expended	<u>\$ 279,568</u>
Balance to Surplus	\$ -1

## **Other Revenue Received**

02-41 Revenue Sharing	\$231,144
02-42 Homestead Reimbursement	\$149,536
02-44 Veteran Reimbursement	\$ 2,174
02-45 Tree Growth Reimbursement	\$ 7,639
02-43 BETE Reimbursement	\$ 4,482
02-68 Cable Franchise Fees	\$ 5,763
02-71 Copies/Faxes	\$ 316
02-70 Notary	\$ 15
02-83 Gravel pits	\$ 225
02-91 WHS Internet	\$ 120
02-92 Winter Road Electric Reimb. (prev yr)	\$ 766
04-01 Planning Board Fees	\$ 1,815
11-01 FD Online Burn Permits Reimb	\$ 368
11-02 FD Restitution Rcvd, for EMA Fund	\$ 1,952
11-10 FD Misc Revenue for EMA Fund	\$ 1,990
11-80 FD Fuel Reimbursement	\$ 141
12-01 ACO Fee	\$ 704
12-03 ACO Late Fees	\$ 125
21-01 General Assistance Reimbursement	\$ 242

## **Local Plumbing Inspector Permits**

Permits Received	\$ 4,935
Disbursements to LPI, State & DEP	<u>\$ 4,935</u>
Balance of Permits	\$ 0



Photo by: Yolanda Violette

# **Treasurer's Report FYE 6.30.2021 cont.**

## **Grants Received**

### COVID-19 ELECTIONS GRANT

Grant Received	\$ 5,000
Expenditures (Election supplies) \$ 5,000	
Grant Expended	<u>\$ 5,000</u>
Balance to Expend	\$ 0

### EFFICIENCY MAINE LIGHTING GRANT

Grant Received	\$ 1,429
Expenditures (Exterior Lights TO,REC&SS)	\$ 1,429
Grant Expended	<u>\$ 1,429</u>
Balance to Expend	\$ 0

Checkbook Balance 6.30.2021                      \$1,352,288.72



Photo by: Charlene Donahue

# **Treasurer's Report FYE 6.30.2021 cont.**

Beginning Balance Fund Accts./	Ending Balance	FY 20-21			
	Begin Balance July 20'	Interest	Deposits	Withdrawals	End Balance June 21'
William Turner Charity Fund - 8050066465	\$ 28,434.24	\$ 138.88	\$ 5,701.11	\$ 5,800.00	\$ 28,474.23
William Turner CM Cemetery Fund - 8050066458	\$ 74,573.16	\$ 114.27	\$ 3,964.33	\$ 6,395.43	\$ 72,256.33
Worthy Poor Fund 14' - 8050034608	\$ 3,955.79	\$ 1.97	\$ -	\$ 97.58	\$ 3,860.18
Whitefield Cemetery 14' - 8050034615	\$ 5,495.62	\$ 2.75	\$ -	\$ -	\$ 5,498.37
Daryl Wells Scholarship Fund	\$ 1,399.77	\$ 9.13	\$ -	\$ -	\$ 1,408.90
Cooper Mills Dam Overlook 19' - 8050093079	\$ 7,503.84	\$ 3.77	\$ -	\$ -	\$ 7,507.61
Trails Reserve - 8050085995	\$ 24,168.65	\$ 36.25	\$ -	\$ 400.00	\$ 23,804.90
Fire Truck 15' - 8050037030	\$ 174.62	\$ 0.00	\$ 0.00	\$ 0.00	\$ 174.62
Totals	\$ 145,705.69	\$ 307.02	\$ 9,665.44	\$ 12,693.01	\$ 142,985.14

Withdrawals: WT Charity Fund-	\$3,000 for Annual Food Pantry
WT CM Cem Fund-	\$2,800 for Stonework
	\$395.45 for Flags & Markers
	\$1,500 for CM Cem. Cleanup
	\$1,699.98 for Annual Mowing
Trails Reserve	\$400.00 Fox Farm Ln Bushhogging

## Credit Cards ~~ FY 2020-2021

Month	Total # of Transactions	Towns CC Credits	InforMe Fee	Total Fees	Double Check
Jul-20	59	\$ 12,632.68	\$ 318.87	\$ 12,951.55	\$ 12,951.55
Aug-20	55	\$ 11,476.75	\$ 289.41	\$ 11,766.16	\$ 11,766.16
Sep-20	29	\$ 4,762.42	\$ 121.39	\$ 4,883.81	\$ 4,883.81
Oct-20	37	\$ 8,479.05	\$ 214.45	\$ 8,693.50	\$ 8,693.50
Nov-20	35	\$ 13,775.91	\$ 345.65	\$ 14,121.56	\$ 14,121.56
Dec-20	29	\$ 3,255.63	\$ 87.56	\$ 3,343.19	\$ 3,343.19
Jan-21	48	\$ 6,651.96	\$ 175.14	\$ 6,827.10	\$ 6,827.10
Feb-21	35	\$ 6,605.82	\$ 167.41	\$ 6,773.23	\$ 6,773.23
Mar-21	39	\$ 8,624.89	\$ 218.55	\$ 8,843.44	\$ 8,843.44
Apr-21	60	\$ 12,236.69	\$ 308.64	\$ 12,545.33	\$ 12,545.33
May-21	47	\$ 7,936.62	\$ 200.41	\$ 8,137.03	\$ 8,137.03
Jun-21	52	\$ 9,767.48	\$ 247.42	\$ 10,014.90	\$ 10,014.90
Totals	525	\$ 106,205.90	\$ 2,694.90	\$ 108,900.80	\$ 108,900.80

# **Treasurer's Report FYE 6.30.2021 cont.**

Heating Assistance Fund				
Date	To Whom	Debits	Credits	Balance
1/1/2021	Beginning Balance		\$ 3,871.40	\$ 3,871.40
	Auditor adjustment	\$ 248.90		\$ 3,622.50
2/3/2021	1 cord Firewood	\$ 225.00		\$ 3,397.50
2/3/2021	1 cord Firewood	\$ 225.00		\$ 3,172.50
2/17/2021	100 Gal Heating Oil	\$ 200.19		\$ 2,972.31
2/4/2021	<b>Donation to Heating Fund</b>		\$ 1,200.00	\$ 4,172.31
3/3/2021	45 Gal Propane	\$ 130.46		\$ 4,041.85
3/3/2021	89.9 Gal Heating Oil - K1	\$ 256.12		\$ 3,785.73
3/10/2021	100 Gal Heating Oil	\$ 207.90		\$ 3,577.83
3/16/2021	23lb LP gas	\$ 68.77		\$ 3,509.06
3/17/2021	2-20lb & 1-30lb LP Gas	\$ 45.52		\$ 3,463.54
3/17/2021	100 Gal Heating Oil - K1	\$ 289.90		\$ 3,173.64
3/31/2021	100 Gal Heating Oil	\$ 239.90		\$ 2,933.74
3/31/2021	1-20 lb LP Gas	\$ 13.14		\$ 2,920.60
4/28/2021	100 Gal Heating Oil	\$ 239.90		\$ 2,680.70
4/28/2021	100 Gal Heating Oil	\$ 244.90		\$ 2,435.80
NOT PAID	BILLS TO COME - \$225.00			\$ 2,435.80
NOT PAID	BILLS TO COME - \$225.00			\$ 2,435.80
3/15/2021	<b>Donation to Heating Fund</b>		\$ 50.00	\$ 2,485.80
4/2/2021	<b>Donation to Heating Fund</b>		\$ 100.00	\$ 2,585.80

## **Will Turner Charity Fund**

Board approved up to \$3,000 to be used for assistance

William Turner Charity Fund Allocated \$ 3,000.00

For Assistance (Electric) \$ 97.58

William Turner Charity Fund Allocation Exp \$ 97.58

Balance of Allocated Funds \$ 2902.42



Photo by: Yolanda Violette

# Treasurer's Report – Outstanding Taxes

Whitefield		2020 Real Estate Taxes - Unpaid					Page 1	
		Tax Year: 2020-1 To 2020-2						
		As of: 06/30/2021						
						Original	Payment /	Amount
	Acct	Name ----			Year	Tax	Adjustments	Due
	1541 L	BOND AARON J. & STACEY M.			2020	927.50	0.00	927.50
**	577 L	BOYNTON MARY M. HEIRS			2020	553.80	0.80	553.00
	1726 L	BRANN ROBERT A., JR.			2020	1,096.18	0.00	1,096.18
**	774 L	CHASE RICHARD R. & MAUREEN			2020	635.04	0.00	635.04
**	243 L	CUMMINGS RICHARD L. JR.			2020	3,638.52	0.00	3,638.52
	1501 L	CURRAN JOSEPH F. & STACIE M.			2020	2,724.82	487.62	2,237.20
**	1361 L	EDGECOMB VICTOR B. & ANN D.			2020	1,300.96	0.00	1,300.96
	835 L	GROTTON EVELINA J. & MICHAEL S			2020	899.75	0.00	899.75
**	1265 L	HUTTER FRANCIS W.			2020	686.80	491.27	195.53
**	1101 L	KILEY MICHAEL			2020	1,975.89	1,842.93	132.96
	1691 L	LACKEY REBECCA WRIGHT			2020	1,535.79	0.00	1,535.79
**	166 L	LANDRY MARK E. &			2020	315.09	0.00	315.09
**	8 L	LEAR ROBERT A. & CHRISTINE M.			2020	2,343.59	1,215.53	1,128.06
*	1128 L	MCCORMICK KAREN E.			2020	1,908.74	433.41	1,475.33
	268 L	MCCORMICK STEVEN C. & LANA			2020	2,520.10	0.00	2,520.10
	914 L	MCDONALD STEVEN P.			2020	2,445.42	69.16	2,376.26
**	203 L	MILLER ALTA			2020	1,358.69	0.00	1,358.69
**	605 L	MILLER KURT & LINDA			2020	573.94	0.00	573.94
	1138 L	MILLER, KURT E JR			2020	462.79	0.00	462.79
**	783 L	MONDINO MITCHELL & TARA			2020	879.03	0.00	879.03
**	411 L	NEWTON DAVID R. TRUSTEE,			2020	3,195.90	0.00	3,195.90
**	264 L	PEASLEE JOYCE & EDWARD			2020	552.45	100.00	452.45
**	1065 L	PEASLEE ROBERT L. & RONDA L.			2020	731.13	0.00	731.13
*	1449 L	PILLING JAMES A.			2020	1,479.57	0.00	1,479.57
**	1183 L	POOLER, RONALD LEE, SR.			2020	1,132.25	992.42	139.83
**	1751 L	RUSSELL ANN			2020	359.87	337.36	22.51
*	607 L	RZYCKI WOJCIECH			2020	1,919.45	0.00	1,919.45
	1543 L	STICKNEY GEORGE & WANDA			2020	1,458.26	346.19	1,112.07
*	1336 L	SURETTE, PETER B			2020	2,277.64	0.00	2,277.64
**	364 L	W & S WOOD PRODUCTS			2020	532.05	0.00	532.05
*	1344 L	WILSON CLIFFORD E.			2020	936.44	0.00	936.44
**	944 L	WILSON ROBERT D.			2020	495.90	0.00	495.90
**	1567 L	WOODBURY BRIAN			2020	866.37	0.00	866.37
Total for 33 Bills:		33 Accounts				44,719.72	6,316.69	38,403.03
Payment Summary								
Type					Principal	Interest	Costs	Total
C - Correction					-90.05	0.00	-51.00	-141.05
P - Payment					5,471.56	362.07	624.11	6,457.74
Total					5,381.51	362.07	573.11	6,316.69
Lien Summary								
2020-1	33	38,403.03						
Total	33	38,403.03						
Total for 33 Bills:						44,719.72	6,316.69	38,403.03

\* Paid a partial payment after books closed June 30, 2021 and by the end of the business day December 31, 2021

\*\* Paid in Full after books closed June 30, 2021 and by the end of the business day December 31, 2021

# Treasurer's Report – Outstanding Taxes cont.

Whitefield

## 2019 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2019-1 To 2019-2

As of: 06/30/2021

Acct	Name ---	Year	Original Tax	Payment / Adjustments	Amount Due
**	1726 L BRANN ROBERT A., JR. & KRISTY J.	2019	994.66	-9.96	1,004.62
**	774 L CHASE RICHARD R. & MAUREEN	2019	569.59	-9.96	579.55
**	783 L MONDINO MITCHELL & TARA	2019	801.67	3.18	798.49
**	1065 L PEASLEE ROBERT L. & RONDA L.	2019	661.46	-9.96	671.42
**	364 L W & S WOOD PRODUCTS	2019	458.01	-9.96	467.97
**	1344 L WILSON CLIFFORD E.	2019	849.74	101.79	747.95
**	944 L WILSON ROBERT D.	2019	423.62	-9.96	433.58
<b>Total for 7 Bills:</b>		7 Accounts	4,758.75	55.17	4,703.58
<b>Payment Summary</b>					
Type		Principal	Interest	Costs	Total
L - Lien Costs		0.00	0.00	-69.72	-69.72
P - Payment		61.49	30.04	33.36	124.89
Total		61.49	30.04	-36.36	55.17
<b>Lien Summary</b>					
2019-1	7				4,703.58
Total	7				4,703.58
<b>Total for 8 Bills:</b>			5,058.95	347.67	4,711.28

\*\* Paid in Full after books closed June 30, 2021 and by the end of the business day December 31, 2021

Whitefield

## 2018 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2018-1 To 2018-2

As of: 06/30/2021

Acct	Name ---	Year	Original Tax	Payment / Adjustments	Amount Due
**	1726 L BRANN ROBERT A., JR. & KRISTY J	2018	947.58	795.17	152.41
**	774 L CHASE RICHARD R. & MAUREEN	2018	544.23	-16.60	560.83
**	1065 L PEASLEE ROBERT L. & RONDA L.	2018	609.52	153.98	455.54
<b>Total for 3 Bills:</b>		3 Accounts	2,101.33	932.55	1,168.78
<b>Payment Summary</b>					
Type		Principal	Interest	Costs	Total
L - Lien Costs		0.00	0.00	-49.80	-49.80
P - Payment		864.78	30.42	87.15	982.35
Total		864.78	30.42	37.35	932.55
<b>Lien Summary</b>					
2018-1	3				1,168.78
Total	3				1,168.78
<b>Total for 3 Bills:</b>			2,101.33	932.55	1,168.78

\*\* Paid in Full after books closed June 30, 2021 and by the end of the business day December 31, 2021



# Treasurer's Report – Outstanding Taxes cont.

Whitefield

## 2017 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2017-1 To 2017-2

As of: 06/30/2021

Acct	Name ---	Year	Original Tax	Payment / Adjustments	Amount Due
** 774 L	CHASE RICHARD R. & MAUREEN	2017	344.35	-16.34	360.69
<b>Total for 1 Bill:</b>		1 Account	344.35	-16.34	360.69
<b>Payment Summary</b>					
Type		Principal	Interest	Costs	Total
L - Lien Costs		0.00	0.00	-16.34	-16.34
Total		0.00	0.00	-16.34	-16.34
<b>Lien Summary</b>					
2017-1	1				360.69
Total	1				360.69
<b>Total for 1 Bill:</b>			344.35	-16.34	360.69

**\*\* Paid in Full after books closed June 30, 2021 and by the end of the business day December 31, 2021**

Whitefield

## 2016 - 2020 Personal Property Taxes - Unpaid

Page 1

Tax Year: 2016-1 To 2020-2

As of: 06/30/2021

Acct	Name ---	Year	Original Tax	Payment / Adjustments	Amount Due
** 126 P	KARASS FINANCIAL	2016	104.84	52.42	52.42
** 126 P	KARASS FINANCIAL	2017	87.29	0.00	87.29
** 128 P	SANDCASTLE ENTERTAINMENT	2017	84.69	42.34	42.35
** 126 P	KARASS FINANCIAL	2018	80.30	0.00	80.30
** 12 P	MAINE HELICOPTERS, INC.	2018	124.42	97.01	27.41
** 128 P	SANDCASTLE ENTERTAINMENT	2018	77.91	0.00	77.91
** 131 P	SPECIALTY PRODUCTS	2018	12,225.42	12,077.95	147.47
122 P	BEYOND COFFEE	2019	94.44	46.80	47.64
122 P	BEYOND COFFEE	2020	98.72	0.00	98.72
<b>Total for 9 Bills:</b>		5 Accounts	12,978.03	12,316.52	661.51
<b>Payment Summary</b>					
Type		Principal	Interest	Costs	Total
C - Correction		-62.21	0.00	0.00	-62.21
P - Payment		12,378.73	0.00	0.00	12,378.73
Total		12,316.52	0.00	0.00	12,316.52

**\*\* Paid in Full after books closed June 30, 2021 and by the end of the business day December 31, 2021**

# **Auditor's Report**

Audited Financial Statements and  
Other Financial Information

**Town of Whitefield, Maine**

June 30, 2021



*Proven Expertise & Integrity*

# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

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JUNE 30, 2021

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# **Auditor's Report cont.**



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## **INDEPENDENT AUDITORS' REPORT**

Selectboard  
Town of Whitefield  
Whitefield, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Whitefield, Maine, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Town of Whitefield, Maine'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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www.rhrsmith.com

# **Auditor's Report cont.**

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 Whitefield, Maine as of June 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and OPEB information on pages 4 through 11 and 48 through 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Whitefield, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. 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

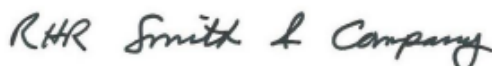


## **Auditor's Report cont.**

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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2022, on our consideration of the Town of Whitefield, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Whitefield, Maine's internal control over financial reporting and compliance.



Buxton, Maine  
February 22, 2022



# **Auditor's Report cont.**

## **REQUIRED SUPPLEMENTARY INFORMATION MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2021**

### **(UNAUDITED)**

The following management's discussion and analysis of Town of Whitefield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the Town's financial statements.

### **Financial Statement Overview**

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

### **Basic Financial Statements**

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

### **Government-Wide Financial Statements**

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

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

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

# **Auditor's Report cont.**

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

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

## **Fund Financial Statements**

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

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

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

The Town of Whitefield presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds

# **Auditor's Report cont.**

are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

## **Notes to the Financial Statements**

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

## **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

## **Other Supplementary Information**

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

## **Government-Wide Financial Analysis**

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position increased by \$318,884 from \$3,234,052 to \$3,552,936.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased to a balance of \$1,542,777 at the end of this year.

# **Auditor's Report cont.**

**Table 1**  
**Town of Whitefield, Maine**  
**Net Position**  
**June 30,**

	<b>2021</b>	<b>2020 (Restated)</b>
<b>Assets:</b>		
Current Assets	\$ 1,735,836	\$ 1,428,698
Noncurrent Assets - Capital Assets	2,387,580	2,402,125
<b>Total Assets</b>	<b>4,123,416</b>	<b>3,830,823</b>
 <b>Deferred Outflows of Resources</b>		
Deferred Outflows Related to OPEB	4,380	5,865
<b>Total Deferred Outflows of Resources</b>	<b>4,380</b>	<b>5,865</b>
 <b>Liabilities:</b>		
Current Liabilities	39,223	42,345
Noncurrent Liabilities	517,271	548,147
<b>Total Liabilities</b>	<b>556,494</b>	<b>590,492</b>
 <b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	18,366	12,144
<b>Total Deferred Inflows of Resources</b>	<b>18,366</b>	<b>12,144</b>
 <b>Net Position:</b>		
Net Investment in Capital Assets	1,850,311	1,828,845
Restricted		
General fund	175	66,886
Special revenue funds	48,176	32,413
Permanent funds	111,497	119,080
Unrestricted	1,542,777	1,186,828
<b>Total Net Position</b>	<b>\$ 3,552,936</b>	<b>\$ 3,234,052</b>

## **Revenues and Expenses**

Revenues for the Town's governmental activities increased by 2.46%, while total expenses increased by 4.34%. Increases in revenue were in program revenue - charges for services, general revenues - excise taxes and general revenues - grants and contributions not restricted to specific programs. Increases in expenses were in general government, cemeteries, county tax, education and unclassified.

# **Auditor's Report cont.**

**Table 2**  
**Town of Whitefield, Maine**  
**Changes in Net Position**  
**For the Years Ended June 30,**

	<b>2021</b>	<b>2020 (Restated)</b>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 20,931	\$ 16,974
Operating grants and contributions	45,276	48,456
<i>General Revenues:</i>		
Property taxes	2,958,433	2,981,780
Excise taxes	476,926	410,402
Grants and contributions not restricted to specific programs	390,777	336,126
Miscellaneous	46,554	50,491
<b>Total Revenues</b>	<b>3,938,897</b>	<b>3,844,229</b>
<b>Expenses</b>		
General government	296,669	288,916
Health and welfare	3,269	3,576
Public safety	135,689	138,378
Public works	396,387	414,260
Cemeteries	7,591	3,289
County tax	279,567	266,775
Education	2,352,025	2,281,056
Unclassified	131,140	54,846
Interest on long-term debt	17,676	18,441
<b>Total Expenses</b>	<b>3,620,013</b>	<b>3,469,537</b>
 Change in Net Position	 318,884	 374,692
 Net Position - July 1, Restated	 3,234,052	 2,859,360
 Net Position - June 30	 <b>\$ 3,552,936</b>	 <b>\$ 3,234,052</b>

## **Financial Analysis of the Town's Fund Statements**

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

# **Auditor's Report cont.**



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

	<b>2021</b>	<b>2020 (Restated)</b>	<b>Increase/ (Decrease)</b>
General Fund:			
Nonspendable	\$ 20,309	\$ 20,309	\$ -
Restricted	175	9,659	(9,484)
Committed	98,606	170,585	(71,979)
Assigned	25,600	100,000	(74,400)
Unassigned	1,037,658	580,988	456,670
Total General Fund	<u>\$ 1,182,348</u>	<u>\$ 881,541</u>	<u>\$ 300,807</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 48,176	\$ 45,391	\$ 2,785
Capital Projects Funds:			
Committed	179,385	174,372	5,013
Permanent Funds:			
Nonspendable	9,657	12,524	(2,867)
Restricted	101,840	101,329	511
Total Nonmajor Funds	<u>\$ 339,058</u>	<u>\$ 333,616</u>	<u>\$ 5,442</u>

The changes to total fund balances for the general fund and nonmajor funds occurred due to the regular activity of operations.

### **Budgetary Highlights**

The difference between the original and final budget for the general fund was the use of assigned fund balance.

The general fund actual revenues were in excess of budgeted revenues by \$358,119. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories.

The general fund actual expenditures were less than budgeted expenditures by \$110,781. All expenditure categories were within or under budget except for debt service - interest and transfers to other funds.

# **Auditor's Report cont.**

## **Capital Asset and Debt Administration**

### **Capital Assets**

As of June 30, 2021, the net book value of capital assets recorded by the Town decreased by \$14,545 from the prior year. This decrease was the result of current year capital additions of \$133,374 less disposals of \$53,674 and depreciation expense of \$94,245.

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

	<b>2021</b>	<b>2020</b>
Land, art work, non-depreciable land	\$ 267,245	\$ 320,919
improvements and construction in progress		
Land improvements	6,064	6,243
Buildings and building improvements	546,785	563,145
Machinery and equipment	107,682	120,637
Vehicles	175,283	207,611
Infrastructure	1,284,521	1,183,570
Total	<u>\$ 2,387,580</u>	<u>\$ 2,402,125</u>

### **Debt**

At June 30, 2021, the Town had \$537,269 in bonds payable versus \$572,281 in the prior year. Refer to Note 6 in the Notes to Financial Statements for more detailed information regarding the long-term debt.

### **Currently Known Facts, Decisions or Conditions**

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

# **Auditor's Report cont.**

## **Economic Factors and Next Year's Budgets and Rates**

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately three months, while also maintaining significant reserve accounts for future capital and program needs.

## **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 36 Townhouse Road, Whitefield, Maine 04353.

## **STATEMENT A**

### **TOWN OF WHITEFIELD, MAINE**

### **STATEMENT OF NET POSITION JUNE 30, 2021**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,497,057
Accounts receivable (net of allowance for uncollectibles):	
Taxes	164,107
Liens	41,918
Other	12,445
Prepaid items	20,309
Total current assets	<u>1,735,836</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	267,245
Buildings and equipment, net of accumulated depreciation	2,120,335
Total noncurrent assets	<u>2,387,580</u>
<b>TOTAL ASSETS</b>	<u>4,123,416</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	4,380
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,380</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 4,127,796</u>



# **Auditor's Report cont.**

## STATEMENT A (CONTINUED) TOWN OF WHITEFIELD, MAINE

### STATEMENT OF NET POSITION JUNE 30, 2021

	Governmental Activities
LIABILITIES	
Current liabilities:	
Accrued interest	\$ 3,067
Current portion of long-term obligations	36,156
Total current liabilities	<u>39,223</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	501,912
Net OPEB liability	11,162
Accrued compensated absences	4,197
Total noncurrent liabilities	<u>517,271</u>
TOTAL LIABILITIES	<u>556,494</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	18,366
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>18,366</u>
NET POSITION	
Net investment in capital assets	1,850,311
Restricted:	
General fund	175
Special revenue funds	48,176
Permanent funds	111,497
Unrestricted	1,542,777
TOTAL NET POSITION	<u>3,552,936</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,127,796</u>

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

# Auditor's Report cont.

## STATEMENT B

### TOWN OF WHITEFIELD, MAINE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 296,669	\$ 19,593	\$ -	\$ -	\$ (277,076)
Health and welfare	3,269	-	-	-	(3,269)
Public safety	135,689	829	-	-	(134,860)
Public works	396,387	509	45,276	-	(350,602)
Cemeteries	7,591	-	-	-	(7,591)
County tax	279,567	-	-	-	(279,567)
Education	2,352,025	-	-	-	(2,352,025)
Unclassified	131,140	-	-	-	(131,140)
Interest on long-term debt	17,676	-	-	-	(17,676)
Total governmental activities	<u>\$ 3,620,013</u>	<u>\$ 20,931</u>	<u>\$ 45,276</u>	<u>\$ -</u>	<u>\$ (3,553,806)</u>

# **Auditor's Report cont.**

## STATEMENT B (CONTINUED) TOWN OF WHITEFIELD, MAINE

### STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,553,806)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,958,433
Excise taxes	476,926
Grants and contributions not restricted to specific programs	390,777
Miscellaneous	46,554
Total general revenues	<u>3,872,690</u>
Change in net position	318,884
NET POSITION - JULY 1, RESTATED	<u>3,234,052</u>
NET POSITION - JUNE 30	<u>\$ 3,552,936</u>

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

# **Auditor's Report cont.**

## STATEMENT C

### TOWN OF WHITEFIELD, MAINE

#### BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,354,248	\$ 142,809	\$ 1,497,057
Accounts receivable (net of allowance for uncollectibles):			
Taxes	164,107	-	164,107
Liens	41,918	-	41,918
Other	12,445	-	12,445
Prepaid items	20,309	-	20,309
Due from other funds	-	196,249	196,249
TOTAL ASSETS	<u>\$ 1,593,027</u>	<u>\$ 339,058</u>	<u>\$ 1,932,085</u>
LIABILITIES			
Due to other funds	\$ 196,249	\$ -	\$ 196,249
TOTAL LIABILITIES	<u>196,249</u>	<u>-</u>	<u>196,249</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	18,366	-	18,366
Deferred property tax	196,064	-	196,064
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>214,430</u>	<u>-</u>	<u>214,430</u>
FUND BALANCES			
Nonspendable	20,309	9,657	29,966
Restricted	175	150,016	150,191
Committed	98,606	179,385	277,991
Assigned	25,600	-	25,600
Unassigned	1,037,658	-	1,037,658
TOTAL FUND BALANCES	<u>1,182,348</u>	<u>339,058</u>	<u>1,521,406</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,593,027</u>	<u>\$ 339,058</u>	<u>\$ 1,932,085</u>

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

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021

	Total Governmental Funds
Total Fund Balances	\$ 1,521,406
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	2,387,580
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	196,064
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	4,380
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(537,269)
Accrued compensated absences	(4,996)
Net OPEB liability	(11,162)
Accrued interest	(3,067)
Net position of governmental activities	<u>\$ 3,552,936</u>

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

# **Auditor's Report cont.**

STATEMENT E

TOWN OF WHITEFIELD, MAINE

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 2,958,433	\$ -	\$ 2,958,433
Excise taxes	476,926	-	476,926
Intergovernmental	436,053	-	436,053
Charges for services	20,931	-	20,931
Interest income	26,705	217	26,922
Miscellaneous	11,082	8,550	19,632
TOTAL REVENUES	<u>3,930,130</u>	<u>8,767</u>	<u>3,938,897</u>
EXPENDITURES			
Current:			
General government	281,443	-	281,443
Health and welfare	3,269	-	3,269
Public safety	86,178	-	86,178
Public works	438,747	-	438,747
Cemeteries	7,591	-	7,591
County tax	279,567	-	279,567
Education	2,352,025	-	2,352,025
Unclassified	50,229	80,911	131,140
Debt service:			
Principal	35,012	-	35,012
Interest	17,676	-	17,676
TOTAL EXPENDITURES	<u>3,551,737</u>	<u>80,911</u>	<u>3,632,648</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>378,393</u>	<u>(72,144)</u>	<u>306,249</u>
OTHER FINANCING SOURCES USES			
Transfers in	18,630	96,216	114,846
Transfers (out)	(96,216)	(18,630)	(114,846)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(77,586)</u>	<u>77,586</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	300,807	5,442	306,249
FUND BALANCES - JULY 1, RESTATED	<u>881,541</u>	<u>333,616</u>	<u>1,215,157</u>
FUND BALANCES - JUNE 30	<u>\$ 1,182,348</u>	<u>\$ 339,058</u>	<u>\$ 1,521,406</u>

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

# **Auditor's Report cont.**

## STATEMENT F

### TOWN OF WHITEFIELD, MAINE

#### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds (Statement E) \$ 306,249

Amounts reported for governmental activities in the Statement of Activities  
(Statement B) are different because:

Governmental funds report capital outlays as expenditures while  
governmental activities report depreciation expense allocated to those  
expenditures over the life of the assets:

Capital asset acquisitions	133,374
Capital asset net disposals	(53,674)
Depreciation expense	<u>(94,245)</u>
	<u>(14,545)</u>

Deferred outflows of resources are a consumption of net position by  
the government that are applicable to a future reporting period and  
therefore not reported in the funds (1,485)

Repayment of long-term debt principal is an expenditure in the  
governmental funds, but the repayment reduces long-term obligations  
in the Statement of Net Position 35,012

Some expenses reported in the Statement of Activities do not require the  
use of current financial resources and therefore are not reported as  
expenditures in governmental funds:

Accrued interest	(1,067)
Net OPEB liability	(3,342)
Accrued compensated absences	<u>(1,938)</u>
	<u>(6,347)</u>

Change in net position of governmental activities (Statement B) \$ 318,884

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

# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Reporting Entity**

The Town of Whitefield was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government, health and welfare, public safety, public works, cemeteries, education and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

### **COVID-19 Outbreak**

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. The state of emergency expired on June 30, 2021.

### ***Impact on and Results of Operations***

On March 17, 2020 Maine LD 2167 was issued and executed by the Governor of Maine. In accordance with Executive Order 8, issued by the Governor of Maine on August 26, 2020, the Town took required measures to further reduce the risk of exposure to voters, poll workers and election officials participating in the state primary and in municipal and school district elections by postponing Town Meeting from March until June 5, 2021.



# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### *Impact on Finances*

The Town does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") funding and applicable Federal and/or State programs.

### *Expected Federal/State Support*

The Town may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Town expects that if those actions are necessary, that the Town would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

### *Conclusion*

The ongoing effects of COVID-19, including the financial impact to the Town and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

### **Implementation of New Accounting Standards**

During the year ended June 30, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 84 "Fiduciary Activities". This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels

# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 "Majority Equity Interests". This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 "Replacement of Interbank Offered Rates (paragraphs 4-11a)." The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

### **Government-Wide and Fund Financial Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All of the Town's activities are categorized as governmental.

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - 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 (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

#### **Measurement Focus - Basic Financial Statements and Fund Financial Statements**

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

##### 1. Governmental Funds:

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

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

##### Major Fund

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

##### Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

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

##### **Basis of Accounting**

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

##### 1. Accrual

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



# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

##### 2. Modified Accrual

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

#### **Budget**

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

#### **Deposits and Investments**

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

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

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

- Repurchase agreements
- Money market mutual funds

The Town of Whitefield has no formal investment policy but instead follows the State of Maine Statutes.

#### **Receivables**

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2021. Accounts receivable netted with allowances for uncollectible accounts were \$12,445 for the year ended June 30, 2021.

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### **Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

#### **Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the Governmental Funds.

#### **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. Additions, improvements and other

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values. The Town has artwork that has been capitalized as art and historical items. These items are categorized as non-depreciable assets as they are considered inexhaustible.

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

Estimated useful lives are as follows:

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

#### **Long-term Obligations**

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

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, accrued compensated absences and net OPEB liability.

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

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

##### **Net Position**

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

##### **Fund Balances**

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

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

**Restricted** - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

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

**Assigned** - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given annually by vote of the taxpayer and is expressed by the Selectboard.

**Unassigned** - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental



# **Auditor's Report cont.**

## **TOWN OF WHITEFIELD, MAINE**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

funds besides the general fund can only report a negative unassigned fund balance amount.

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

#### **OPEB**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

#### **Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town only has one type of this item, deferred outflows related to OPEB, that qualifies for reporting in this category. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and/or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### **Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied September 29, 2020 on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Taxes were due on in two installments on November 30, 2020 and April 30, 2021. Interest on unpaid taxes commenced on December 1, 2020 and May 1, 2021, at 4% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$20,230 for the year ended June 30, 2021.

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

#### **Program Revenues**

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

#### **Encumbrance Accounting**

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

#### **Use of Estimates**

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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

and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

#### NOTE 2 - DEPOSITS AND INVESTMENTS

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

##### **Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2021, the Town's cash balances amounting to \$1,497,057 were comprised of bank deposits of \$1,720,582. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of this balance, \$250,000 was insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$1,470,582 was collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 2,352
Sweep accounts	1,576,654
Savings accounts	<u>141,576</u>
	<u>\$ 1,720,582</u>

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

##### **Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

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

At June 30, 2021, the Town had no investments.

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

#### NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2021 consisted of the following individual fund receivables and payables.

	Receivables (Due From)	Payables (Due To)
General fund	\$ -	\$ 196,249
Nonmajor special revenue funds	16,864	-
Nonmajor capital projects funds	179,385	-
	<u>\$ 196,249</u>	<u>\$ 196,249</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2021 consisted of the following:

	Transfer From	Transfer To
General fund	\$ 96,216	\$ 18,630
Nonmajor special revenue funds	-	4,442
Nonmajor capital projects funds	15,435	91,774
Nonmajor permanent funds	3,195	-
	<u>\$ 114,846</u>	<u>\$ 114,846</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

#### NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Balance 7/1/20	Additions	Disposals	Balance 6/30/21
<b>Non-depreciated assets:</b>				
Land	\$ 167,245	\$ -	\$ -	\$ 167,245
Artwork	60,000	-	-	60,000
Non-depreciable land improvements	40,000	-	-	40,000
Construction in progress	53,674	-	(53,674)	-
	<u>320,919</u>	<u>-</u>	<u>(53,674)</u>	<u>267,245</u>
<b>Depreciated assets:</b>				
Land improvements	22,133	-	-	22,133
Building and building improvements	794,908	-	-	794,908
Machinery and equipment	186,844	-	-	186,844
Vehicles	661,918	-	-	661,918
Infrastructure	1,285,817	133,374	-	1,419,191
	<u>2,951,620</u>	<u>133,374</u>	<u>-</u>	<u>3,084,994</u>
<b>Less accumulated depreciation:</b>				
Land improvements	(15,890)	(179)	-	(16,069)
Building and building improvements	(231,763)	(16,360)	-	(248,123)
Machinery and equipment	(66,207)	(12,955)	-	(79,162)
Vehicles	(454,307)	(32,328)	-	(486,635)
Infrastructure	(102,247)	(32,423)	-	(134,670)
	<u>(870,414)</u>	<u>(94,245)</u>	<u>-</u>	<u>(964,659)</u>
<b>Net depreciated assets</b>	<u>2,081,206</u>	<u>39,129</u>	<u>-</u>	<u>2,120,335</u>
<b>Net capital assets</b>	<u>\$2,402,125</u>	<u>\$ 39,129</u>	<u>\$ (53,674)</u>	<u>\$2,387,580</u>



# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 5 - CAPITAL ASSETS (CONTINUED)

##### Current year depreciation

General government	\$ 7,394
Public safety	49,511
Public works	37,340
	<u>\$ 94,245</u>

#### NOTE 6 - LONG-TERM DEBT

A summary of long-term debt for the year ended June 30, 2021 is as follows:

	Balance 7/1/20 (Restated)	Additions	Reductions	Balance 6/30/21	Current Year Portion
Bonds payable	<u>\$572,281</u>	<u>\$ -</u>	<u>\$ (35,012)</u>	<u>\$537,269</u>	<u>\$ 35,357</u>

The following is a summary of the outstanding bonds payable:

General obligation bond from Maine Municipal Bond Bank for the fire station. This loan was issued on October 28, 2010 for \$548,144, with an annual payment of \$18,271. Semi-annual interest payments at fixed rates between 2% and 5.5%. Matures November of 2040.

\$ 365,429

General obligation bond from Maine Municipal Bond Bank for the fire truck. This loan was issued on October 23, 2014 for \$269,000, with annual payments ranging from \$15,816 to \$21,558. Semi-annual interest payments at fixed rates between 0.43% and 3.60%. Matures November 2029.

171,840

Total bonds payable

\$ 537,269

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

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 6 - LONG-TERM DEBT (CONTINUED)

Year Ending June 30,	Principal	Interest	Total Debt Service
2022	\$ 35,357	\$ 22,517	\$ 57,874
2023	35,756	21,412	57,168
2024	36,200	20,243	56,443
2025	36,674	19,021	55,695
2026	37,193	9,198	46,391
2027-2031	174,374	64,082	238,456
2032-2036	91,357	40,941	132,298
2037-2041	90,358	17,345	107,703
	<u>\$ 537,269</u>	<u>\$214,759</u>	<u>\$ 752,028</u>

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

#### NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2021 is as follows:

	Balance 7/1/20	Additions	Reductions	Balance 6/30/21	Current Year Portion
Accrued compensated absences	\$ 3,058	\$ 1,938	\$ -	\$ 4,996	\$ 799
Net OPEB liability	7,820	3,342	-	11,162	-
	<u>\$ 10,878</u>	<u>\$ 5,280</u>	<u>\$ -</u>	<u>\$ 16,158</u>	<u>\$ 799</u>

Please see Notes 8 and 15 for detailed information on each of the other long-term obligations.

#### NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2021, the Town's liability for compensated absences is \$4,996.

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

#### NOTE 9 - NONSPENDABLE FUND BALANCES

At June 30, 2021, the Town had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 20,309
Nonmajor permanent funds (Schedule G)	9,657
	<u>\$ 29,966</u>

#### NOTE 10 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2021, the Town had the following restricted net position and fund balances:

General fund:	
Fire truck 2015 fund	\$ 175
Nonmajor special revenue funds (Schedule E)	
Heating fund	2,586
Elections	3,060
Trails	408
Community days	597
Fire dept donations	4,464
Trails fund	23,804
Coopers Mills Dam overlook	7,508
EMA operations	5,442
Flag pole	307
Nonmajor permanent funds (Schedule I)	
Nonspendable whitefield cemetery trust	5,498
Worthy poor trust	1,110
Nonspendable worthy poor trust	2,750
Nonspendable wells scholarship trust	1,409
Will Turner cemetery trust	72,256
Will Turner charity trust	28,474
	<u>\$ 159,848</u>



# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 11 - COMMITTED FUND BALANCES

At June 30, 2021, the Town had the following committed fund balances:

General fund:	
Earned benefit time	\$ 828
Whitefield cares	1,010
Emergency relief	1,230
Townhouse	2,887
Facilities	20,140
Town roads	72,511
Nonmajor capital projects funds (Schedule G)	
Fire department improvements	27,000
Leonard's bridge	134,565
Solar panel reserve	17,820
	<u>\$ 277,991</u>

#### NOTE 12 - ASSIGNED FUND BALANCES

At June 30, 2021, the Town had the following assigned fund balances:

General fund:	
FY22 budget	<u>\$ 25,600</u>

#### NOTE 13 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. The Town's share of the school district's debt at June 30, 2021 was as follows.

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
Lincoln County	\$ 89,715	2.61%	\$ 2,342
RSU #12	12,042,128	19.07%	2,296,434
			<u>\$ 2,298,776</u>

# **Auditor's Report cont.**

## **TOWN OF WHITEFIELD, MAINE**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021**

#### **NOTE 14 - 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 participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2021.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2021. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

#### **NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN**

##### **MAINE MUNICIPAL EMPLOYEES' HEALTH TRUST**

###### **Plan Description**

The Town and the Town's retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town's retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

## **NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)**

### **Benefits Provided**

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

### **Employees Covered by Benefit Terms**

At January 1, 2021, the following employees were covered by the benefit terms:

Active members	2
Retirees and spouses	<u>0</u>
Total	<u><u>2</u></u>

### **Contributions**

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

### **Retiree Premium Amounts**

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
PPO 2500	\$840.80	\$1,886.05
<u>Medicare</u>		
Medicare-Eligible Retirees	\$589.25	\$1,178.50

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

##### **Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2021, the Town reported a liability of \$11,162 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2021 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2021, the Town recognized OPEB expense of \$4,827. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,184	\$ -
Changes of assumptions	1,196	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 4,380</u>	<u>\$ -</u>

\$0 was reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended June 30:	
2022	\$ 2,112
2023	2,112
2024	156
2025	-
2026	-
Thereafter	-

# Auditor's Report cont.

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

#### NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

##### Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2021. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 2.12% per annum for June 30, 2021 was based upon a measurement date of December 31, 2020. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	1% Decrease	Discount Rate	1% Increase
	1.12%	2.12%	3.12%
Total OPEB liability	\$ 12,715	\$ 11,162	\$ 9,860
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 12,715</u>	<u>\$ 11,162</u>	<u>\$ 9,860</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

##### Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 9,806	\$ 11,162	\$ 12,771
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 9,806</u>	<u>\$ 11,162</u>	<u>\$ 12,771</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

##### Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2021, using the following methods and assumptions applied to all periods included in the measurement:



# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

## **NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)**

### *Actuarial Cost Method*

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2020. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

### *Amortization*

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

### *Assumptions*

The actuarial assumptions used in the January 1, 2021 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

Discount Rate - 2.12% per annum for year end 2021 reporting. 2.74% per annum for 2020 year end reporting.

### *Trend Assumptions:*

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in

# **Auditor's Report cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

December 2007 and version 2021\_b was used for this valuation. The following assumptions were input into this model:

Variable	Rate
Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capital 2029+	1.25%
Extra Trend due to Taste/Technology 2029+	1.10%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2021 to 2023 were based on plan design, population weighting, renewal projections and market analysis. For years 2024 - 2028, these are interpolated from 2023 to 2029 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense: 3% per annum

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

## **NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)**

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120 and convergence to the ultimate rate in the year 2021. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected.

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible



# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

## **NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)**

### **Changes in Net OPEB Liability**

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2021 with the following exceptions:

#### *Differences between Expected and Actual Experience*

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2021 was \$3,184.

#### *Changes in Assumptions*

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

#### *Differences between Projected and Actual Earnings on OPEB Plan Investments*

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

### **OPEB Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at 36 Townhouse Road, Whitefield, Maine 04353.

# **Auditor's Report cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

## **NOTE 16 - CONTINGENCIES**

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

## **NOTE 17 - COMPARATIVE DATA/RECLASSIFICATIONS**

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

## **NOTE 18 - RESTATEMENTS**

In 2021, the Town determined that certain transactions were recorded incorrectly or omitted. Therefore, a restatement was required to the governmental activities net position, governmental fund balances and bonds payable.

Nonmajor special revenue funds were increased by \$12,978 from \$32,413 to \$45,391. \$174,372 was moved from the general fund to nonmajor capital projects funds increasing its fund balance to that amount and decreasing the general fund from \$1,055,913 to \$881,541. Nonmajor permanent funds were decreased by \$3,213 from \$117,066 to \$113,853.

The bonds payable balance was restated by a decrease of \$999 from \$573,280 to \$572,281, increasing net position by \$999.

The net restatement to the governmental activities beginning net position was an increase of \$10,764 from \$3,223,288 to \$3,234,052.

# **Auditor's Report cont.**

## Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

# Auditor's Report cont.

SCHEDULE 1

TOWN OF WHITEFIELD, MAINE

## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1, Restated	\$ 881,541	\$ 881,541	\$ 881,541	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	2,954,431	2,954,431	2,958,433	4,002
Excise taxes	392,250	392,250	476,926	84,676
Intergovernmental	182,665	182,665	436,053	253,388
Charges for services	17,545	17,545	20,931	3,386
Interest income	16,800	16,800	26,705	9,905
Other revenue	8,320	8,320	11,082	2,762
Amounts Available for Appropriation	4,472,182	4,472,182	4,830,301	358,119
Charges to Appropriations (Outflows):				
General government	299,565	299,565	281,443	18,122
Health and welfare	5,369	5,369	3,269	2,100
Public safety	104,463	104,463	86,178	18,285
Public works	503,078	503,078	438,747	64,331
Cemeteries	7,595	7,595	7,591	4
County tax	279,567	279,567	279,567	-
Education	2,352,025	2,352,025	2,352,025	-
Unclassified	58,522	58,522	50,229	8,293
Debt service:				
Principal	35,012	35,012	35,012	-
Interest	17,322	17,322	17,676	(354)
Transfers to other funds	96,216	96,216	96,216	-
Total Charges to Appropriations	3,758,734	3,758,734	3,647,953	110,781
Budgetary Fund Balance - June 30	\$ 713,448	\$ 713,448	\$ 1,182,348	\$ 468,900
Utilization of assigned fund balance	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Utilization of unassigned fund balance	68,093	68,093	-	(68,093)
	\$ 168,093	\$ 168,093	\$ -	\$ (168,093)

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

# Auditor's Report cont.

## SCHEDULE 2

### TOWN OF WHITEFIELD, MAINE

#### SCHEDULE OF CHANGES IN NET OPEB LIABILITY FOR THE YEAR ENDED JUNE 30, 2021

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/20 (Reporting December 31, 2020)	\$ 7,820	\$ -	\$ -
Changes for the year:			
Service cost	2,434	-	2,434
Interest	281	-	281
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	627	-	627
Contributions - employer	-	-	-
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	-	-	-
Administrative expense	-	-	-
Net changes	3,342	-	3,342
Balances at 1/1/21 (Reporting December 31, 2021)	\$ 11,162	\$ -	\$ 3,342

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

# Auditor's Report cont.

## SCHEDULE 3

### TOWN OF WHITEFIELD, MAINE

#### SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS\*

	2021	2020
<u>Total OPEB liability</u>		
Service cost (BOY)	2,434	-
Interest (includes interest on service cost)	281	-
Changes of benefit terms	-	-
Differences between expected and actual experience	-	6,368
Changes of assumptions	627	1,152
Benefit payments, including refunds of member contributions	-	-
Net change in total OPEB liability	\$ 3,342	\$ 7,820
Total OPEB liability - beginning	\$ 7,820	\$ -
Total OPEB liability - ending	\$ 11,162	\$ 7,820
<u>Plan fiduciary net position</u>		
Contributions - employer	-	-
Contributions - member	-	-
Net investment income	-	-
Benefit payments, including refunds of member contributions	-	-
Administrative expense	-	-
Net change in fiduciary net position	-	-
Plan fiduciary net position - beginning	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -
Net OPEB liability - ending	\$ 11,162	\$ 7,820
Plan fiduciary net position as a percentage of the total OPEB liability	-	-
Covered payroll	\$ 78,624	\$ 78,624
Net OPEB liability as a percentage of covered payroll	14.2%	9.9%

\* The amounts presented for each fiscal year are for those years for which information is available.

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

# **Auditor's Report cont.**

## SCHEDULE 4

### TOWN OF WHITEFIELD, MAINE

#### SCHEDULE OF CONTRIBUTIONS - OPEB LAST 10 FISCAL YEARS\*

	2021	2020
<b><u>MMEHT:</u></b>		
Employer contributions	\$ -	\$ -
Benefit payments	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 \$ 78,624	 \$ 78,624
 Contributions as a percentage of covered payroll	 0.0%	 0.0%

\* The amounts presented for each fiscal year are for those years for which information is available.

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

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### TOWN OF WHITEFIELD, MAINE

#### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

##### **Changes in Assumptions**

##### Maine Municipal Health Trust

There was a change in the discount rate from 2.74% to 2.12% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

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

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# **Auditor's Report cont.**

## **Other Supplementary Information**

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function



# Auditor's Report cont.

SCHEDULE A

TOWN OF WHITEFIELD, MAINE

## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND REVENUES FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 2,954,431	\$ 2,954,431	\$ 2,958,433	\$ 4,002
Auto excise	390,000	390,000	474,340	84,340
Boat excise	2,250	2,250	2,586	336
Intergovernmental revenues:				
State revenue sharing	-	-	231,144	231,144
Homestead reimbursement	139,000	139,000	149,536	10,536
BETE reimbursement	4,465	4,465	(1,387)	(5,852)
Highway block grant	30,000	30,000	45,276	15,276
Tree growth	7,000	7,000	7,639	639
Veterans' exemption	2,000	2,000	2,174	174
Other intergovernmental revenues	200	200	1,671	1,471
Charges for services:				
Clerk fees	16,245	16,245	18,643	2,398
Cemetery plots	-	-	950	950
Animal control fees	1,300	1,300	829	(471)
Public safety	-	-	509	509
Interest income:				
Tax interest and lien costs	13,800	13,800	24,923	11,123
Interest income	3,000	3,000	1,782	(1,218)
Miscellaneous revenues:				
Cemetery reimbursement	2,000	2,000	3,000	1,000
Cable franchise	4,000	4,000	5,763	1,763
Insurance reimbursement	1,500	1,500	1,315	(185)
Other	820	820	1,004	184
Transfers from other funds	18,630	18,630	18,630	-
Amounts Available for Appropriation	<u>\$ 3,590,641</u>	<u>\$ 3,590,641</u>	<u>\$ 3,948,760</u>	<u>\$ 358,119</u>

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

# Auditor's Report cont.

## SCHEDULE B

### TOWN OF WHITEFIELD, MAINE

#### SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT:</b>					
Administration	\$ 258,171	\$ -	\$ 258,171	\$ 240,560	\$ 17,611
Selectboard	14,800	-	14,800	14,800	-
Planning board	2,150	-	2,150	1,192	958
General operation	10,166	-	10,166	9,781	385
Elections	5,178	-	5,178	5,998	(820)
Code enforcement	9,000	-	9,000	9,000	-
Town house	100	-	100	111	(11)
<b>Total</b>	<b>299,565</b>	<b>-</b>	<b>299,565</b>	<b>281,443</b>	<b>18,122</b>
<b>HEALTH AND WELFARE:</b>					
Recycling station	3,369	-	3,369	2,924	445
General assistance	2,000	-	2,000	345	1,655
<b>Total</b>	<b>5,369</b>	<b>-</b>	<b>5,369</b>	<b>3,269</b>	<b>2,100</b>
<b>PUBLIC SAFETY:</b>					
Fire department	96,963	-	96,963	81,028	15,935
Animal control	7,500	-	7,500	5,150	2,350
<b>Total</b>	<b>104,463</b>	<b>-</b>	<b>104,463</b>	<b>86,178</b>	<b>18,285</b>
<b>PUBLIC WORKS:</b>					
Facilities	32,266	-	32,266	22,280	9,986
Town roads	151,398	-	151,398	121,394	30,004
Winter roads	319,414	-	319,414	295,073	24,341
<b>Total</b>	<b>503,078</b>	<b>-</b>	<b>503,078</b>	<b>438,747</b>	<b>64,331</b>
<b>CEMETERIES:</b>					
Soldiers grave	400	-	400	396	4
Whitefield cemetery	4,000	-	4,000	4,000	-
Miscellaneous	3,195	-	3,195	3,195	-
<b>Total</b>	<b>7,595</b>	<b>-</b>	<b>7,595</b>	<b>7,591</b>	<b>4</b>
<b>COUNTY TAX</b>	<b>279,567</b>	<b>-</b>	<b>279,567</b>	<b>279,567</b>	<b>-</b>
<b>EDUCATION</b>	<b>2,352,025</b>	<b>-</b>	<b>2,352,025</b>	<b>2,352,025</b>	<b>-</b>
<b>UNCLASSIFIED:</b>					
Outside services	25,990	-	25,990	25,990	-
Overlay	20,230	-	20,230	7,872	12,358
Software	2,355	-	2,355	2,785	(430)
Outside organizations	9,347	-	9,347	12,347	(3,000)
TAN	600	-	600	-	600
Miscellaneous	-	-	-	1,235	(1,235)
<b>Total</b>	<b>58,522</b>	<b>-</b>	<b>58,522</b>	<b>50,229</b>	<b>8,293</b>
<b>DEBT SERVICE:</b>					
Principal	35,012	-	35,012	35,012	-
Interest	17,322	-	17,322	17,676	(354)
<b>Total</b>	<b>52,334</b>	<b>-</b>	<b>52,334</b>	<b>52,688</b>	<b>(354)</b>
<b>TRANSFERS TO OTHER FUNDS</b>					
Special revenue funds	4,442	-	4,442	4,442	-
Capital projects funds	91,774	-	91,774	91,774	-
<b>Total</b>	<b>96,216</b>	<b>-</b>	<b>96,216</b>	<b>96,216</b>	<b>-</b>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<b>\$ 3,758,734</b>	<b>\$ -</b>	<b>\$ 3,758,734</b>	<b>\$ 3,647,953</b>	<b>\$ 110,781</b>

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

# **Auditor's Report cont.**

SCHEDULE C

TOWN OF WHITEFIELD, MAINE

## COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 31,312	\$ -	\$ 111,497	\$ 142,809
Due from other funds	16,864	179,385	-	196,249
<b>TOTAL ASSETS</b>	<b>\$ 48,176</b>	<b>\$ 179,385</b>	<b>\$ 111,497</b>	<b>\$ 339,058</b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	9,657	9,657
Restricted	48,176	-	101,840	150,016
Committed	-	179,385	-	179,385
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>48,176</b>	<b>179,385</b>	<b>111,497</b>	<b>339,058</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 48,176</b>	<b>\$ 179,385</b>	<b>\$ 111,497</b>	<b>\$ 339,058</b>

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

# **Auditor's Report cont.**

SCHEDULE D

## TOWN OF WHITEFIELD, MAINE

### COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 40	\$ -	\$ 177	\$ 217
Other	1,590	-	6,960	8,550
TOTAL REVENUES	1,630	-	7,137	8,767
EXPENDITURES				
Other	3,287	71,326	6,298	80,911
TOTAL EXPENDITURES	3,287	71,326	6,298	80,911
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,657)	(71,326)	839	(72,144)
OTHER FINANCING SOURCES (USES)				
Transfers in	4,442	91,774	-	96,216
Transfers (out)	-	(15,435)	(3,195)	(18,630)
TOTAL OTHER FINANCING SOURCES (USES)	4,442	76,339	(3,195)	77,586
NET CHANGE IN FUND BALANCES	2,785	5,013	(2,356)	5,442
FUND BALANCES - JULY 1, RESTATED	45,391	174,372	113,853	333,616
FUND BALANCES - JUNE 30	\$ 48,176	\$ 179,385	\$ 111,497	\$ 339,058

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

### Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

# Auditor's Report cont.

SCHEDULE E

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	Heating Fund	Elections	Trails	Community Days	Fire Department Donations
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	2,586	3,060	408	597	4,464
<b>TOTAL ASSETS</b>	<b>\$ 2,586</b>	<b>\$ 3,060</b>	<b>\$ 408</b>	<b>\$ 597</b>	<b>\$ 4,464</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	2,586	3,060	408	597	4,464
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>2,586</b>	<b>3,060</b>	<b>408</b>	<b>597</b>	<b>4,464</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,586</b>	<b>\$ 3,060</b>	<b>\$ 408</b>	<b>\$ 597</b>	<b>\$ 4,464</b>

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SCHEDULE E (CONTINUED)

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	Trails Reserve	Coopers Mill Dam Overlook	EMA Operations	Flag Pole	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 23,804	\$ 7,508	\$ -	\$ -	\$ 31,312
Due from other funds	-	-	5,442	307	16,864
<b>TOTAL ASSETS</b>	<b>\$ 23,804</b>	<b>\$ 7,508</b>	<b>\$ 5,442</b>	<b>\$ 307</b>	<b>\$ 48,176</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	23,804	7,508	5,442	307	48,176
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>23,804</b>	<b>7,508</b>	<b>5,442</b>	<b>307</b>	<b>48,176</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 23,804</b>	<b>\$ 7,508</b>	<b>\$ 5,442</b>	<b>\$ 307</b>	<b>\$ 48,176</b>

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

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# Auditor's Report cont.

TOWN OF WHITEFIELD, MAINE

SCHEDULE F

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Heating Fund	Elections	Trails	Community Days	Fire Department Donations
REVENUES					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	1,350	-	-	-	240
TOTAL REVENUES	1,350	-	-	-	240
EXPENDITURES					
Other	2,387	-	-	-	500
TOTAL EXPENDITURES	2,387	-	-	-	500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,037)	-	-	-	(260)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,037)	-	-	-	(260)
FUND BALANCES - JULY 1, RESTATED	3,623	3,060	408	597	4,724
FUND BALANCES - JUNE 30	\$ 2,586	\$ 3,060	\$ 408	\$ 597	\$ 4,464

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SCHEDULE F (CONTINUED)

TOWN OF WHITEFIELD, MAINE

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Trails Reserve	Coopers Mill Dam Overlook	EMA Operations	Flag Pole	Total
REVENUES					
Interest income	\$ 36	\$ 4	\$ -	\$ -	\$ 40
Other income	-	-	-	-	1,590
TOTAL REVENUES	36	4	-	-	1,630
EXPENDITURES					
Other	400	-	-	-	3,287
TOTAL EXPENDITURES	400	-	-	-	3,287
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(364)	4	-	-	(1,657)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	4,442	-	4,442
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	4,442	-	4,442
NET CHANGE IN FUND BALANCES	(364)	4	4,442	-	2,785
FUND BALANCES - JULY 1, RESTATED	24,168	7,504	1,000	307	45,391
FUND BALANCES - JUNE 30	\$ 23,804	\$ 7,508	\$ 5,442	\$ 307	\$ 48,176

See accompanying independent auditors' report and notes to financial statements

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# Auditor's Report cont.

## Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

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TOWN OF WHITEFIELD, MAINE

SCHEDULE G

### COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS JUNE 30, 2021

	Fire Dept Capital Outlay	Leonards Bridge	Solar Panel Reserve	Senott Road Culvert	Total
<b>ASSETS</b>					
Due from other funds	\$ 27,000	\$ 134,565	\$ 17,820	\$ -	179,385
<b>TOTAL ASSETS</b>	<u>\$ 27,000</u>	<u>\$ 134,565</u>	<u>\$ 17,820</u>	<u>\$ -</u>	<u>\$ 179,385</u>
<b>LIABILITIES</b>					
Due to others funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	27,000	134,565	17,820	-	179,385
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>27,000</u>	<u>134,565</u>	<u>17,820</u>	<u>-</u>	<u>179,385</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 27,000</u>	<u>\$ 134,565</u>	<u>\$ 17,820</u>	<u>\$ -</u>	<u>\$ 179,385</u>

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# Auditor's Report cont.

SCHEDULE H

TOWN OF WHITEFIELD, MAINE

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Fire Dept Capital Outlay	Leonards Bridge	Solar Panel Reserve	Senott Road Culvert	Total
REVENUES					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Other	-	-	-	71,326	71,326
TOTAL EXPENDITURES	-	-	-	71,326	71,326
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(71,326)	(71,326)
OTHER FINANCING SOURCES (USES)					
Transfers in	9,000	50,000	8,910	23,864	91,774
Transfers (out)	-	(15,435)	-	-	(15,435)
TOTAL OTHER FINANCING SOURCES (USES)	9,000	34,565	8,910	23,864	76,339
NET CHANGE IN FUND BALANCES	9,000	34,565	8,910	(47,462)	5,013
FUND BALANCES - JULY 1, RESTATED	18,000	100,000	8,910	47,462	174,372
FUND BALANCES - JUNE 30	\$ 27,000	\$ 134,565	\$ 17,820	\$ -	\$ 179,385

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### Permanent Funds

Permanent funds are used to account for assets held by the Town of Whitefield, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of cemeteries and scholarships.

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# Auditor's Report cont.

## TOWN OF WHITEFIELD, MAINE

## SCHEDULE I

### COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS JUNE 30, 2021

	Whitefield Cemetery Trust	Worthy Poor Trust	Wells Scholarship Trust	Will Turner Cemetery Trust	Will Turner Charity Trust	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ 5,498	\$ 3,860	\$ 1,409	\$ 72,256	\$ 28,474	\$ 111,497
<b>TOTAL ASSETS</b>	<b>\$ 5,498</b>	<b>\$ 3,860</b>	<b>\$ 1,409</b>	<b>\$ 72,256</b>	<b>\$ 28,474</b>	<b>\$ 111,497</b>
<b>LIABILITIES</b>						
Due to others funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>						
Nonspendable	5,498	2,750	1,409	-	-	9,657
Restricted	-	1,110	-	72,256	28,474	101,840
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>5,498</b>	<b>3,860</b>	<b>1,409</b>	<b>72,256</b>	<b>28,474</b>	<b>111,497</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,498</b>	<b>\$ 3,860</b>	<b>\$ 1,409</b>	<b>\$ 72,256</b>	<b>\$ 28,474</b>	<b>\$ 111,497</b>

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

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## TOWN OF WHITEFIELD, MAINE

## SCHEDULE J

### COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR PERMANENT FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Whitefield Cemetery Trust	Worthy Poor Trust	Wells Scholarship Trust	Will Turner Cemetery Trust	Will Turner Charity Trust	Total
<b>REVENUES</b>						
Interest income	\$ 2	\$ 2	\$ 15	\$ 114	\$ 44	\$ 177
Other income	-	-	-	3,964	2,996	6,960
<b>TOTAL REVENUES</b>	<b>2</b>	<b>2</b>	<b>15</b>	<b>4,078</b>	<b>3,040</b>	<b>7,137</b>
<b>EXPENDITURES</b>						
Other	-	98	-	3,200	3,000	6,298
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>98</b>	<b>-</b>	<b>3,200</b>	<b>3,000</b>	<b>6,298</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2</b>	<b>(96)</b>	<b>15</b>	<b>878</b>	<b>40</b>	<b>839</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	(3,195)	-	(3,195)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,195)</b>	<b>-</b>	<b>(3,195)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2</b>	<b>(96)</b>	<b>15</b>	<b>(2,317)</b>	<b>40</b>	<b>(2,356)</b>
<b>FUND BALANCES - JULY 1, RESTATED</b>	<b>5,496</b>	<b>3,956</b>	<b>1,394</b>	<b>74,573</b>	<b>28,434</b>	<b>113,853</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 5,498</b>	<b>\$ 3,860</b>	<b>\$ 1,409</b>	<b>\$ 72,256</b>	<b>\$ 28,474</b>	<b>\$ 111,497</b>

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

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# Auditor's Report cont.

## General Capital Assets

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

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## SCHEDULE K

### TOWN OF WHITEFIELD, MAINE

#### SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION JUNE 30, 2021

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Machinery, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 267,245	\$ 248,835	\$ 23,817	\$ -	\$ 539,897
Public Safety	-	568,206	751,161	-	1,319,367
Public Works	-	-	73,784	1,419,191	1,492,975
Total General Capital Assets	267,245	817,041	848,762	1,419,191	3,352,239
Less: Accumulated Depreciation	-	(264,192)	(565,797)	(134,670)	(964,659)
Net General Capital Assets	\$ 267,245	\$ 552,849	\$ 282,965	\$ 1,284,521	\$ 2,387,580

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

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## SCHEDULE L

### TOWN OF WHITEFIELD, MAINE

#### SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION FOR THE YEAR ENDED JUNE 30, 2021

	General Capital Assets 7/1/20	Additions	Deletions	General Capital Assets 6/30/21
General Government	\$ 539,897	\$ -	\$ -	\$ 539,897
Public Safety	1,319,367	-	-	1,319,367
Public Works	1,413,275	133,374	(53,674)	1,492,975
Total General Capital Assets	3,272,539	133,374	(53,674)	3,352,239
Less: Accumulated Depreciation	(870,414)	(94,245)	-	(964,659)
Net General Capital Assets	\$ 2,402,125	\$ 39,129	\$ (53,674)	\$ 2,387,580

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

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# Auditor's Report cont.



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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Selectboard  
Town of Whitefield  
Whitefield, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Whitefield, Maine as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Town of Whitefield, Maine's basic financial statements and have issued our report thereon dated February 22, 2022.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Whitefield, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Whitefield, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Whitefield, Maine's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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www.rhrsmith.com

## **Auditor's Report cont.**

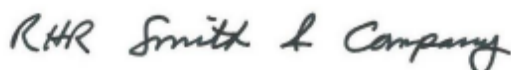
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Whitefield, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Buxton, Maine  
February 22, 2022

# **Planning Board Report**

The Whitefield Planning Board meets the third Wednesday of each month at 6:00 PM. Requests to be placed on the agenda should be submitted the Wednesday before the meeting by email to the town office at [townwhitefieldadm@gmail.com](mailto:townwhitefieldadm@gmail.com) or to the board chairperson at [townwhitefieldpb@gmail.com](mailto:townwhitefieldpb@gmail.com). All town ordinances and forms are found on the town's web site, as are meeting agendas and minutes.

At the June 5, 2021 town meeting, voters approved a new Building and Development Ordinance, which consolidated three former ordinances into one building and development reference document. The June 2021 development ordinance does not include any substantive changes to the town building standards or requirements, which have remained the same for a decade or more.

At the 2022 town meeting, voters will be asked to approve minor substantive changes to town building and development standards, which are still being drafted at this letter's writing. The changes being proposed are intended to clarify existing requirements as well as insert new standards to help to continue to preserve the town's rural, agricultural heritage.

Additionally, residents will be asked to approve a new commercial medical marijuana cultivation ordinance, developed in response to a voter-adopted 180-day moratorium on medical marijuana cultivation facilities in October 2021.

Three new members joined the board in 2021. Kathy Dauphin and Jennifer Grady were elected in March 2021. In July 2021, Dan Burns was appointed to fill the remainder of resignee Scott Cecil's term.

Respectfully Submitted,

Whitefield Planning  
Board

Left to right:  
Kristin Mason – Chair  
Kathy Dauphin  
Jennifer Grady  
Glenn Angell  
Daniel Burns (sitting)

Photo by: Lucy Martin



# Plumbing Inspector's Report

During the calendar year 2021, a total of 32 plumbing permits were issued to residents in the following areas:

- New Homes: 5
- Internal Plumbing: 5
- Mobile Homes: 4
- Replacement Systems: 9
- Remodel: 5

All residents should be mindful that for all plumbing whether new, replacement, internal and/or external, permits are required before work begins and an inspection is required prior to completion.

Please feel free to contact me with any questions. Thank you for your continued cooperation.

Respectfully submitted,

Arthur C. Strout  
Plumbing Inspector  
LPI #474

Home Telephone: 207-445-3263

Cell Telephone: 207-458-2154

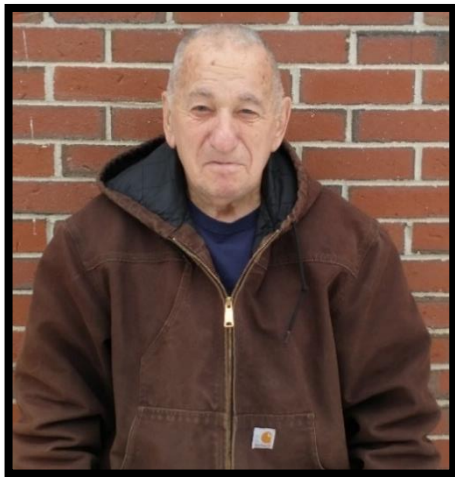


Photo by: Yolanda Violette

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# **Board of Appeals Report**

On June 30, the Planning Board approved the CMP proposal for a third power line on their existing corridor through Whitefield. On July 29<sup>th</sup>, Mary Morgan who lives on the Wiscasset Road near the power line appealed the Planning Board's approval of the third power line for several different reasons.

The Board of Appeals met with Mary Morgan and CMP representatives three times and decided to uphold the Planning Board's decision to approve the construction of the power line. After the state voters approved Question 1, the line is unlikely to be completed.

## **Board of Appeals Members**

Anthony "Tony" Marple – Chair

John Parks – Secretary

James Mclean

Erik Ekholm

William Brooke

Respectfully submitted,

Anthony "Tony" Marple

Board of Appeals Chair



Photo by: Yolanda Violette

# **Economic Development Report**

During 2021 the EDC concentrated on bringing high speed internet access to the parts of Whitefield which do not currently have it. This objective reflects the priorities of businesses and citizens as expressed in surveys undertaken by the committee early in its existence. After failing to receive a grant through the Connect Maine Authority the committee and the Select Board reached an agreement with Spectrum to use a portion of the funds received from the American Rescue Plan to cover the town's portion of the costs of a build-out of Spectrums fiber cable network to essentially all roads in Whitefield that do not now have it. Access to high-speed internet has increasingly become a necessity in the modern era, just as access to electricity once was for our forefathers. That access should soon be a possibility for all Whitefield residents.

In the Summer of 2020, Louis Sell who had chaired the EDC since its inception several years ago resigned his position to move on to other activities. Thank you, Louis, for your time on this committee over the years.

The Town is looking for more volunteers who are interested in the mission of economic development in Whitefield. Please contact the Town Office if interested in volunteering.

Respectfully submitted,  
Louis Sell  
William "Bill" McKeen

## **Members**

Ann Roberts  
Harriet Vaughn  
Karl Richards  
Stephen Sheehy



Photo by: Yolanda Violette



# **Whitefield Fire and Rescue**

Thank you to all the citizens of Whitefield and the Select Board for the continued support of our efforts. Thanks to all the members of Whitefield Fire and Rescue for committing the time to go on calls and attend trainings.



During the past year the Rescue service responded to 59 of 210 calls for help. The Fire department responded to 92 calls. Calls are broken down as follows:

- Fire alarms- 7
- Motor Vehicle accidents- 21
- Motor Vehicle accident with horse drawn buggy- 2
- Trees Down- 9
- Trees/Wires- 6
- CO alarms- 2
- Hazmat incident- 1
- Chimney Fire- 1
- Chimney Fire Mutual Aid- 1
- Car Fire Mutual Aid- 2
- Car Fire- 3
- Fuel Leak- 1
- Structure Fire Mutual Aid- 10
- Structure Fire- 5
- Equipment Rollover- 1
- Fire Investigation- 1
- Road Flood- 1
- Flooded Basement- 1
- Lighting Strike- 1
- Search & Rescue- 1
- Brush Fire Mutual Aid- 5
- Brush Fire- 8
- EMS Assist- 2

Total Calls for Service were 92 this year.

As always, a big thank you to the Coopers Mills and Kings Mills Volunteer Fire Associations for their fundraising efforts over the year. Their volunteerism has raised money that aids firefighting efforts without using taxpayer's dollars.

Although we say this often, please make sure you have address numbers on your mailbox and house that are large enough to be easily seen in both directions so we can locate you in your time of emergency. Also make sure you have working smoke and carbon monoxide detectors throughout your home. They save lives!!

We meet at central station every Monday evening at 7:00 pm for meetings and trainings. Please feel free to stop by and see us. We are always looking for new members and would encourage those interested in Fire or EMS services to inquire about how you can serve your community.

We have a communication team through the Fire Department that helps serve the department at any call, and in areas of town that has minimal radio coverage and help communicate through major storms. This part is run by the communication director Richard (Beau) Beausoleil and if you're interested in joining you can reach him at (207)-624-1572.

Please be mindful of our Amish Neighbors on the road and safely approach and pass when the scenario is good. We had 2 accidents this year and we ask that everyone drive safely and share the road and watch for the horse drawn buggies.

We would also like to thank retired Fire Chief Scott Higgins for his years of dedicated service.

Again, Thank You for supporting your Fire and Rescue service!

Respectfully submitted,

Jesse Barton  
Chief of Whitefield Fire and Rescue

Ben Caron  
EMS Chief



EMS Chief Ben Caron  
Photo by: Ben Caron



Fire Chief Jesse Barton  
Photo by: Sue McKeen

# **Coopers Mills Volunteer Fire Department**

The Coopers Mills Volunteer Fire Department for the second year skipped our big event, the Annual Fundraising Auction that has traditionally drawn over 100 bidders, cleared out people's barns and attics, and raised many thousands of dollars. It's been a tradition, a community event that has brought people together for at least two generations. The decision on whether to hold it in 2021 was kicked from meeting to meeting, hoping the pandemic would lighten its grip on everyone's plans. In the end, finally, reluctantly, it was decided that holding it was just not a good idea.

As the organization, has transitioned from being a firefighting organization, to a support organization for Whitefield Fire and the mutual aid towns that intersect in Coopers Mills, the focus for the funds raised had also shifted from fire trucks and equipment to a more efficient place for the Whitefield Fire Department to keep vehicles ready to respond to the North end of town, which has the highest density of buildings in Town, as well as some significant businesses. Several years ago, nearly \$200,000 was spent completely rehabbing the interior of the building with new insulation, plumbing, wiring, and propane boiler that heats it efficiently. The last piece of the renovation we have looked forward to was the exterior. The need for repeated painting is now a thing of the past, with the whole exterior now covered with high quality vinyl siding. It is a building that CMVFD can be rightly proud of.

In our support role, CMVFD has been maintaining a dialog with the Atlantic Salmon Federation and Midcoast Conservancy to assure that the dry hydrant that replaced the hydrant at the dam site is a reliable, efficient water source for the area. Traditionally, Whitefield, Jefferson, Windsor, and Somerville have all depended on the Coopers Mills Hydrant. It has been credited for making the difference in saving or loosing several buildings in the area. There have been issues with the new hydrant that caused concern about its useability, and subsequently ASF and Midcoast Conservancy have, at CMVFD's insistence returned a couple of times to make alterations to the hydrant. There have also been some safety and maintenance issues brought to the attention of the organizations and plans for remediation are in the works.

As usual, we are putting in a pitch for volunteers. Whitefield Fire and Rescue is always looking for emergency responders. Those volunteers are very important for all of us in the area. CMVFD also is looking for people to join with us. Even a small amount of time and talent is welcome as we support the active first responders and look out for the future of the village of Coopers Mills and the towns of Whitefield, Jefferson, Windsor, and Somerville.

Respectfully Submitted,  
Chuck Vaughan



Photo by: Chuck Vaughan

# **Kings Mills Volunteer Fire Department Association**



Due to the continued pandemic, 2021 was again a rather quiet year for the Kings Mills Volunteer Fire Association. Many of our monthly meetings and our July 4<sup>th</sup> celebration were cancelled. We sincerely hope that conditions will allow us to resume the grand tradition of hosting the July 4<sup>th</sup> parade celebration in 2022. However, our fundraising efforts did not completely grind to a halt. Our returnables program has done very well during the pandemic. Many thanks to the numerous people who

supported us by donating cans and bottles, either at the town recycling building (those donations are shared with the Coopers Mills Volunteer Fire Department) or at the bin outside our station.

We had enough revenue to maintain our fire station and to help the municipal fire department by purchasing of a set of tires for Engine 3. The Kings Mills station currently houses both Engine 3 and a forestry truck (Squad 4) for fighting brush fires, thus permitting a faster response time for fires in the southern part of town.

Jeff Newell stepped down as association president after almost two decades. We will sorely miss his dedicated and enthusiastic leadership and superb fundraising skills. Phil Yund has taken over as interim president until a long-term replacement for Jeff can be found. We are always looking for new members and ideas to help us raise funds to assist the fire department with its mission. Our association members include two firefighters who are active in the municipal department, but involvement in firefighting is not a requirement. The association generally meets on the second Tuesday of each month at 7PM.

Respectfully Submitted

Susanne Meidel, Secretary

For Board of Directors (Phil Yund, Randy Brann, Erik Ekholm, Jeff Newell)



Photos by: Yolanda Violette



# Delta Ambulance Report



## DELTA AMBULANCE

29 Chase Avenue Waterville, ME 04901-4642

P: 207.861.4244 F: 207.861.4475

DeltaAmbulance.org

24-HOUR DISPATCH

Augusta Area: 207.623.4900 Waterville Area: 207.861.4244

### Service Report – Whitefield 2021

Delta Ambulance, founded in 1972, is the leading provider of high quality, compassionate emergency services and medical transportation in central Maine. Our superior training, experience and state-of-the-art medical technology sets us apart from other ambulance services.

We are pleased to be able to provide emergency Paramedic care to the people of Whitefield and to continue supporting your First Response Rescue at no cost to your community. As a regional, community-based organization, we continue to fund our operations solely by reimbursement directly from the patient and the patient's insurance. This is currently possible due to our economy of scale. A significant portion of our patient charges, annually, are written off as charitable giving to the uninsured and underinsured. Additionally, we continue to support community events throughout our coverage area.

According to state data, in 2021 (January 1 – December 31), we responded to over 17,000 calls, 197 911-calls were in Whitefield. Additionally, we serve your community by regularly providing non-emergency care and transfer services for patients as well as standby for fire calls.

Our average response times, the time between our receipt of the call and our arrival, for delivery of paramedic care was 16.4 minutes for emergencies.

2022 marks Delta's 50<sup>th</sup> Anniversary. That's 50 years of leading the way. 50 Years of changing, of growing to meet community needs. 50 years of meeting that need. We were among the first to staff paramedics, the first to offer advanced life support neonatal transfers, among first to offer fixed-wing aeromedical transfers. We are no stranger to innovation for the better. Quality Patient Care is our Primary Concern and will remain so.

Our support for your Rescue Services continues to include continuing medical/rescue education and on-scene replacement of medical supplies used on the call, all at no cost to the town.

During the current COVID-19 health crisis and beyond, Delta Ambulance is committed providing the highest quality emergency medical services to the communities we serve - safely and effectively. This is Delta's number one priority and we are prepared and proud to serve you as your trusted emergency medical service provider.

As always, if we can assist you with a project or answer any questions, please do not hesitate to contact us.

We thank you for the opportunity to serve the people of Whitefield. We remain committed.

Respectfully,

Timothy A. Beals, Executive Director  
January 27, 2022

Bill McKenna  
Director of Community Relations  
207.861.4251  
B.McKenna@DeltaAmbulance.org

# **Roads Committee Report**

The Whitefield Roads committee has been meeting at least monthly for the past year working with our Road Commissioner, Dave Boynton, assessing what work needs to be done. Setting priorities for this work, not only for the current year, but for the coming years. We have been working from a ten-year plan that was developed about 8 years ago and which needs to be updated for the next ten years.

We have done ride arounds assessing conditions that need immediate attention and for long term planning. We have been very active in determining where street signs were needed and then having work sessions to get them installed. This would be the “geezer squad” at work. We have developed a list of locations where signs should be installed and creating a list of needed signs. There is still a list of about 30 or more signs that need installation or replacement.

We have installed some traffic control signs where needed on our town roads.

We have a small team of “Beaver Deceivers” who deal with locations where the beavers have created issues that impact our town roads such as on the Heath Road. Sometimes this can be frustrating due to the persistent nature of beavers trying to maintain their dam dams.

Part of our work is determining locations for our contractors for such things as brush cutting and mowing.

We monitor paving conditions to set priorities for paving for the coming work year.

Due to persistent annual mud season problems on some of our gravel roads, after doing some research, our road commissioner in conjunction with the roads committee, has undertaken two road rebuilding projects. One was on a section of the Doyle Road that has shown to be an annual problem over the years and a longer section of Hollywood Boulevard which was especially difficult this past mud season. These projects are pilot programs that have proven effective in other areas of New England, and we look forward to seeing how effective they will be as Whitefield has many more areas that experience issues during the spring thaw or mud season.

The Leonard’s Crossing culvert failure has created a need for many manhours to deal with installing signs and assessing how to deal with a closed road. The project is under contract, but we are dealing with high water flows that have delayed the installation of the new culvert.

We have been gifted with a radar speed sign which can be used to remind motorists of their speed and the posted speed limit. Bill McKeen has donated a small trailer on which we will mount the sign.

We are monitoring another culvert which will need replacement soon where the Outlet to Joys Pond crosses on South Hunts Meadow Road.

Our regular meeting is on the first Monday of the month at the Whitefield Fire and Rescue building at 4 PM, and as needed depending on issues that need solving.

Respectfully submitted,  
Frank Ober, Chair



Front row: Erik Ekholm, Franklin “Frank” Ober, Dennis Merrill  
Back row: Edwin “Ed” Mooney, Michael “Mike” McMorrow, Keith Sanborn, David Boynton-Road Commissioner.  
Photos by: Yolanda Violette





# **Facilities Committee Report**

The Facilities Committee is charged with providing recommendations to the Board on the upkeep and maintenance of Town buildings and properties.

The town buildings are in good shape but need maintenance to keep them in good condition and safe. We are fortunate to have two Fire Associations that fund raise to support their stations and perform much of the needed work themselves. The volunteers who have helped maintain Town buildings for years are slowing down and so the Town hired Kip Glidden as the maintenance person this year. Kip Glidden has replaced the garage door and entry door at the recycling building and has a list of repairs that he is working through. He also agreed to clean the Town Office and Central Fire Station weekly. Thank you, Kip.

Some major projects were completed this year as well. The Townhouse, Central Fire Station and Coopers Mills Cemetery sexton building were all painted this summer. An arch and cross-brace in the sand shed were replaced. That was a bit of a project as less sand than usual was used on the roads last winter. Therefore, yards and yards of sand had to be removed before the arch could be replaced. The 30x80 foot pile had to be covered with tarps to protect the aquifer from salt leaching from the sand. Then the whole process was reversed with the sand returned to the shed. Also, this year Coopers Mills Volunteer Fire Association had the Coopers Mills station re-sided, thank you CMVFD.

A fire alarm system for Kings Mills fire station was installed and upgrades to the town office security system were made. The town is buying the solar panels on the Central Fire Station in January Of 2022. These panels supply about 75% of the electricity that Town owned buildings use each year, providing the Town substantial savings in electrical costs.

Reminder: the Olsen property off of Route 17 and Fox Farm Lane has a trail circling the property and running along the west branch of the Sheepscot River and the parking lot is plowed in the winter. Another Town river access point is the Coopers Mills dam overlook, give them both a visit when you are in the north end of Town.

The Committee meets on the 4<sup>th</sup> Wednesday of the month at 6 pm at the Central Fire Station. Committee members:

Charlene Donahue  
David Hayden

Erik Ekholm  
Robert King

Lise Hanners  
Dennis Merrill

Respectfully Submitted,  
Charlene Donahue

# **Cemetery Committee Report**

The Cemetery Committee makes recommendations to the Board for properly caring for veterans' graves in town and use of dedicated cemetery funds to meet the Town's obligations in maintaining the cemeteries that fall under the Town's responsibility. This includes all cemeteries in Town except the Whitefield Cemetery and St. Denis cemeteries.

The town provides flags for all veterans' graves and committee members place flags on veterans' graves in ten small cemeteries each year. Libby Harmon continues to add to our knowledge of veterans as well information about other interesting past citizens. She was sent records for the Ware/Maple cemetery this year and found that it had been incorporated as the "Maple Hill Cemetery" so the name of the cemetery is being corrected in our records.

Barry Tibbetts recruited a group of Erskine students who are Leo's (youth Lion Club members) to work on the Partridge Cemetery on the Doyle Road. They cut brush, raked leaves, uncovered a number of gravestones and marked the cemetery corners. More work may be done there in the spring. Cemetery committee members also cut brush in the Maple Hill Cemetery on the East River Road.

Many of the small cemeteries in town have gravestones that need repair but there are no funds for this work. These cemeteries hold the history and ancestors of our town. We hope to find the money needed to properly care for these graves as well. Donations could also go towards erecting signs with the cemetery names as is done in many other towns.

The Cemetery Committee (usually) meets the first Wednesday of the month at 6 pm at the Central Fire Station.

## **Committee Members:**

Charlene Donahue  
Jane McMorro

Mary Dunn  
Barry Tibbetts

Libby Harmon

Respectfully Submitted,  
Charlene Donahue



# **Whitefield Trails Committee**

The volunteers of the Whitefield Trails Committee are pleased to report that our public-access town trails got lots of use during 2021, when people needed safe places to relax and enjoy as we endured another year of the pandemic. We hope many will continue to take advantage of the easy exercise and stunning beauty these walks provide.

Two trails cross portions of conservation easements held by Midcoast Conservancy. We thank landowners Eli and Anna Troyer and Sandy Benne for their cooperation. The Happy Farm River Trail that starts at the Recycling Center is partially on Troyer property, and the Marrs Ridge Trail is on Benne's property, with a parking lot and an informational kiosk on the middle Hunts Meadow Road. A third trail is located on land of Midcoast Conservancy at the end of the N. Howe Road and follows the West Branch of the Sheepscot upstream. Combined with trails on Midcoast's Salmon Preserve on the east side of the road, there are three miles of mostly riverside hiking to enjoy.

The newest trail in Whitefield winds across the Maguire Preserve, also on land owned by Midcoast Conservancy. The property stretches from the Heath Road east to Weary Pond. A round-trip walk out to the pond and back is almost 4 miles, through mixed woods, over several streams, along a large vernal pool and a multi-tiered ledge waterfall. A gravel parking lot at the trailhead on Heath Road allows safe off-road parking, and a new kiosk there has a trail map and informational posters to greet walkers.

The Whitefield Trails group also maintains two town properties: the park at the Cooper's Mills Dam site, and the Olsen Preserve, an 18-acre field by the West Branch of the Sheepscot River south of Rte. 17. This property is good for walking, snowshoeing or skiing, or just enjoying the views from a bench by the river. The Town of Whitefield keeps the lot plowed in winter. When you visit, please respect the privacy of adjoining landowners and drive on Fox Farm Lane only as far as the parking lot on the right at the beginning of the road.

Special thanks to Midcoast Conservancy, a strong partner to the Whitefield Trails Committee, for help with mapping, work parties and an online presence for the trails. You can read about our trails and print off maps and descriptions at [www.midcoastconservancy.org/sheepscot-valley](http://www.midcoastconservancy.org/sheepscot-valley).

The Whitefield Trails Committee encourages everyone to get out and enjoy these beautiful areas right in our own town. If you'd like to help with maintenance of the trails or have questions or comments, please contact David Elliott, [d.elliott.92546@gmail.com](mailto:d.elliott.92546@gmail.com)

Respectfully Submitted,  
David Elliott and Kit Pfeiffer



Weary Pond via Maguire Preserve Trail.

Photo by: Kit Pfeiffer

# Kings Mills Union Hall Association

Conceived in **1899** and with help from the Grange, the Union Hall located in Kings Mills opened its doors in **1901** as the “Whitefield Fish and Game Club”. The Hall was well known for its school lunch program, memorable suppers, hunters’ breakfasts, annual Fourth of July celebrations, dances, theatrical performances, horse shows, and other community events. What follows is an abbreviated history of the Hall. A more detailed history including credits can be found in previous town reports.

- In **1990**, in order to preserve the Hall, it was jacked up, deteriorating joists repaired, and the structure placed on
- concrete pilings, and front and rear foundation walls.
- Following this, was a period of little utilization of this prominent landmark and the structure began to show signs of neglect. In **2007** a dedicated core of townspeople met and set a goal to restore this building to its original grandeur through a variety of fundraising efforts. The organization became incorporated as the Kings Mills Union Hall Association (KMUHA). Later that year the building was placed on the National Register of Historic Places. During the following years, the exterior walls and trim of the main hall and windows underwent some repairs and received a fresh coat of paint.
- In **2013** a replica of the original front door was built and installed. The next major project, a new metal roof in the likeness of the old one was completed in April **2014**.
- In **2016** the Kings Mills Volunteer Fire Association supported the plan to lay a new waterline under the road from the wellhead at the fire station and connect directly to a new kitchen water hydrant in the Hall. In the fall of **2016** the front I was graced with a new sign; a replica of the original one.
- In **2018**, land acquisition to the north and west moved us forward in setting new goals.
- In **2019**, with help of a Maine Foundation grant, two new Rinnai heaters were installed and the huge old oil furnace and duct work was removed bringing the hall back to it’s former interior appearance. Tree removal, chipping, and clearing and further clean up were done on the newly acquired land.
- In **2020**, with the arrival of the Covid-19 pandemic, all the usual annual fundraisers went on hold; The Fourth of July White Elephant Sale, the Annual Craft Fair, our two very successful suppers; the Ham, Baked Beans, Mac ‘n Cheese Supper and the Chicken Pie Supper, and the Traditional Christmas Party, tree lighting, and Santa’s annual visit to the children, young and not so young.

Our doors have remained closed in **2021** as the Covid-19 pandemic continues to fall and rise repeatedly across this country and around the world. Meetings (usually the first Tuesday of each month beginning at 7 PM) resumed this past April. Following CDC guidelines, fundraising and restoration plans continued. David Jackson stumped and cleared the land



north of the Hall, hauling away nineteen **(19)** loads. Thanks David. This will facilitate plans to begin installing a septic system in **2022**.

Besides a number of small repairs, a water shut off valve/curb stop was installed, and a new commercial kitchen faucet/sprayer now graces the kitchen.

Other than a few rentals, the only **2021** event was a VERY successful Chicken Pie Sale in November; a substitute for our annual Chicken Pie Supper. One hundred twelve **(112)** pies were pre-ordered. Organically raised, locally processed chickens were donated by Common Wealth Poultry Co. located in Gardiner; thanks Ryan Wilson! Volunteers cooked the chickens, made the broth for the gravy, and picked the chicken. And, seven **(7)** “Pie Ladies” made the traditional and famous “All Meat, No Fillers” pies from scratch; amazing team work. So much gratitude goes out to everyone who made this possible, especially to Jennifer Grady and Iva Ripley/Michaud for managing and coordinating this monumental venture. Nice job! (Pictured: Judy Maldovan)



As in years past, window lights graced the Hall and a Christmas tree donated by Cathey and Louis Sell, was lit with little white lights, giving the Hall a festive appearance and peaceful beauty during this Christmas and New Years Season. Again, thank you Cathey and Louis for your gift.

Monthly meetings will resume in spring **2022**. The Board of Directors is always looking for new members interested in supporting the historic preservation of the Hall. If you have questions, please call Judy Maldovan, President – 485-5732. Annual membership remains \$10 per year, due at the annual meeting usually held the last Sunday in September. Watch for our sandwich boards and posters for future events and come join in the fun.

To all our members and the entire community, thank you for your continued support.

Respectfully submitted,  
Judi Ekholm, Secretary, on behalf of the Board of Directors:

Judy Maldovan-President/Treasurer

Earl Lemieux-Vice President

Judi Ekholm-Secretary

Erik Ekholm, Jennifer Grady, Dan Joslyn, Iva Ripley Michaud



The Kings Mills Union Hall Association is a 501I(3)  
tax exempt organization. December 2021

# Whitefield Library Association



In 1884 *The Evening Journal*, a publication from Lewiston, Maine wrote the following headline: **“A Worthy Enterprise...Plucky Grand Army Post in Whitefield building a G.A.R. Hall and high school house...**Through the earnestness, push and energy of its members...sided by its generous citizens and friends, they have so far

succeeded beyond their most sanguine expectations...When one considers the size of this village and its surroundings...they certainly can be congratulated upon their success which is now assured them...The upper story...will be used as a Grand Army Hall. The lower story will be used for a public library and Free High school...”. Although the library was never realized in that space, a similarly “plucky” group of volunteers opened a summer library in 2017 in the GAR Hall, owned by the Arlington Grange. Through the generosity of Kennebec Savings Bank, the group was able to purchase the Arlington Grange Hall, and now, through hundreds of hours of hard work from many volunteers, generous donations and gifts from the community, and grant funding, on January 14, 2022, the Whitefield Library and Community Center opened its brand new space fulfilling that long ago dream of those “plucky” veterans of the GAR.

During the last year, still afflicted by COVID constraints, our contractors and volunteers were able to complete the extensive renovations to the library space downstairs. The space is welcoming and sunny where one can peruse the over 6000 books lining the shelves. Children’s and community programming is being planned, and we look forward to being a place for everyone.

Despite the many challenges, we were able to hold several fundraising events in 2021. Our efforts included fundraising at the June Town Meeting, July’s Used Book & Yard Sale, a book signing event with our own Craig Grossi, author of *Craig and Fred* and *Second Chances* with all proceeds going to the library, October’s Fall Festival, December’s Christmas Tree Sale at Sheepscot General (all proceeds going to the library), production and sale of the annual Whitefield Library and Community Center calendar, and very successful grant writing (we have received \$93,000 in grants over the past two years).

During 2021 the renovation committee and contractors worked tirelessly with volunteers contributing what is calculated at over \$88,000 in labor and supplies. The list of accomplishments is long, but well worth noting: all 1<sup>st</sup> floor and exterior electrical work completed, all new plumbing and fixtures installed for the bathroom and kitchenette, new electric heaters in the kitchenette & bathroom, new book shelving (courtesy of Judy and Erik Ekholm) assembled with tops and end panels cut and painted, all books and materials were unloaded from the trailer in mid-January, new kitchen cabinets installed and painted,



kitchen shelving installed (courtesy Steve & Ellin Sheehy), all trim and doors on first floor sanded, puttied, and painted, replica “pie window” reinstalled, removal of the old metal fire escape, an on demand water heater installed and water filter, property surveyed by True North Surveying, exterior east wall clapboards with new trim and corner boards installed, new exit doors, handicap ramp and porch completed, 2 new benches added to the porch (thanks to Stephan Urkowitz), a 10x12 storage shed built with donated funds, and 2” spray foam insulation applied from the subfloor to the dirt base around the entire granite perimeter.

The book committee has been working for several months and volunteers have contributed what is calculated at over \$18,000 in volunteer time. At the beginning of January 2021, the library was extremely fortunate in being given excellent second-hand shelving. With new shelving assembled in place the work of sorting, culling, alphabetizing, and replacing the books began. When WiFi was installed, the committee began learning how to catalog online all the books in our collection. With advice from local and state librarians, Library World was chosen as the online catalog program. From May until the end of November, almost 6000 books were cataloged. George Fergusson has been enlisted to be the technical adviser and has set up an online patron application process, improved the communication throughout the Library Management system, designed laminated patron cards and set up through Library World an online patron access catalog called OPAC which makes it possible to sign on to the library website and search our catalog. By the beginning of December after receiving our Occupancy Permit, additional volunteers were sought to aid in the operation of an “open for business” library. Looking for volunteers will be an ongoing aspect of library management. We are so thankful to all who have donated books, time, and help in this project which has transformed this building into an actual working library that will continue to grow with your support throughout the years to come.

And now, in 2022, we move our focus to Phase 2 of the renovation project which includes continuing the exterior upgrades to siding and trim and renovating the second floor where we plan to hold a variety of community events, concerts, theater, exhibitions and on warm summer nights, be able to listen to music coming from the upstairs hall once again. The Whitefield Library and Community Center is currently open Fridays and Saturdays from 10 to 2. Thank you for all your support. Visit us on Facebook or visit our website at [www.whitefieldlibrary.org](http://www.whitefieldlibrary.org)

Respectfully Submitted,  
Susan B. McKeen, President  
\*See page 205 for names  
Photo by: John Kootz



# **Whitefield Cares! Report**

In 2021 Whitefield Cares! Grew from a good idea to reality on the ground, as Town residents volunteered for all kinds of roles, helping neighbors. The network of interested residents came together initially on the website ([whitefieldcares.org](http://whitefieldcares.org)), connected to the Whitefield Cares! Facebook site and grew from additions of names by word of mouth. The pandemic certainly played a role in the hesitation people had to come face-to-face with others, regardless of good intentions. Despite that difficulty people kept their distance and accomplished a great deal for others.

Initiatives this year included the ongoing maintenance of the Whitefield Cares! Resource List (<http://www.whitefieldcares.org/wp-content/uploads/Whitefield-Cares-Resource-List.pdf>). This list provides a description and contact information for primarily local resources available to residents who need help with housing, fuel costs, food, clothing, and other needs. In the Spring, Whitefield Cares! Did a Town-wide mailing to distribute the Resource List and gain awareness of our efforts throughout Town. The mailing was supported by a mini-grant from the Lifelong Communities Fund of the Maine Community Foundation.

This year Whitefield Cares! Received requests for assistance for specific tasks like helping the food pantry move, picking up regular food deliveries for the food pantry, and responding to a request for warm clothing for wreath makers in Millbridge, Me. This approach is a good one because it allows providers of other services an easy way to gather hands to assist with their projects.

In September, the Community Housing Improvement Project, Inc. (CHIP) contacted Whitefield Cares! To take part in their annual Community Cares Day on September 11. CHIP had been contacted by a Town resident needing trailer skirting and 8 volunteers spent the day working to install the skirting and clean up a small fallen building to improve the property. CHIP provided the materials needed plus a dumpster for the cleanup and brought home-made lunches and refreshments for the crew. CHIP also contacted Whitefield Cares! In December, looking for volunteers to make a minor roof issue that was causing ice buildup on the homeowner's walkway. Any residents in need of housing improvements should feel free to contact CHIP at 207-677-3450.

The Whitefield Cares website ([whitefieldcares.org](http://whitefieldcares.org)) has provided a platform for communication of useful ideas, as in the post on the Organized Care Giver and Tips on Downsizing Your Home. Following this link (<http://www.whitefieldcares.org/about/contact-whitefield-cares/>) will allow you to sign up for periodic newsletter emails with requests for volunteers along with updates on progress. George Fergusson provided the design and maintenance of the website and has been invaluable to move Whitefield Cares! Forward.

Sand buckets will be delivered this winter to any residents needing help with slippery walks so please call Town Office (549-5175) and let them know if you would like delivery.

Volunteers in 2021 included the following people:

George Fergusson	Tony Marple	Jim Torbert
David Wright	Carole Cifrino	Rocky
Dirt	Steve Patton	Mike McMorro
Frank Ober	Karen Nielsen	Karyn Townsend
Jennifer Johnson	Harriet Vaughan	Bill McKeen

Respectfully submitted,  
Lise Hanners



Photo by: Yolanda Violette

# Whitefield Historical Society



The Whitefield Historical Society, like most organizations, was affected by the Covid-19 pandemic. Some of our meetings and programs were either canceled or postponed. Nevertheless, progress was still made. Many new donations were added to our archives, historical research was continued and the publication of our newsletter, the *Historian* was sent to our membership.

The first program of the year was our annual celebration of Memorial Day. A flag raising, pledge of allegiance, and singing were done outside. The entire program was intended for outside, but because of rain, it was moved inside the Town House. The second program of the year was our Annual Day of Remembrance. The subject was the Life and Times of Larry Felt presented by Taryn Marcus. A postponed Annual Meeting and election of officers preceded the program.

The summer was a quiet time but beginning in August we returned to in-person meetings with masks and social distancing. Membership increased as well as the number of active board members. Board meetings were held each month until the end of the year. The new board members brought with them new ideas and enthusiasm joining with experienced veterans to form a great team.

One new project of interest is the creation of a new website and social media featuring, our collections, photos and activities of the Society. You may find us at [www.whitefelddhistoricalsociety.org](http://www.whitefelddhistoricalsociety.org)

The mission of the Whitefield Historical Society is to collect, preserve and maintain as an educational resource those materials from the Town of Whitefield, Maine which will document its past history and annotate its present.

Our members all love the history of our town and invite those who feel the same to join us. Our email is, [whitefelddhistoricalsociety@gmail.com](mailto:whitefelddhistoricalsociety@gmail.com)

Respectfully Submitted,  
William "Bill" McKeen, President

Front: Joanne Mooney, Christine Colpitt, Mary Jo Higgins, Elizabeth "Libby" Harmon.  
Back: George Fergusson, William McKeen, Charles and Harriet Vaughan.  
Absent: Susan McKeen, Marie Sacks, Taryn Marcus.

Photos by: Yolanda Violette





# **Whitefield Food Pantry**

The Whitefield Food Pantry has had another exciting year. Throughout 2021 we have been open weekly. Due to the continued stress of the pandemic, the rising cost of food & utilities we have decided to remain open on a weekly basis. Currently we have 48 households on our active client list. Some of these come every week. Counting the number of visits we served almost 2000 households, 3400 people. Thankfully, the wonderful people of Whitefield have continued to support us, either monetarily or with donated goods. We also get donations from Sheepscot General, the Damariscotta Hannaford, Twin Village Farm, and we buy from the Good Shepherd Food Bank. Therefore, we have been able to allow our clients to take as much as they need.



The St Denis Hall was sold which meant we had to find a new home. The Calvary Bible Baptist Church came to our rescue. On November 10<sup>th</sup>, with the help of many volunteers, we moved into our new home at 150 Grand Army Road. Because of everyone's help we were able to not miss a week of distribution. We are open the first Friday of the month from 10-2 and every Saturday (except following the first Friday) from 10-12.

We will continue to follow the CDC guidelines for the safety of our clients and volunteers. We welcome new volunteers: people who will help "behind the scenes" (picking up donations, maintaining Facebook and web pages, etc) as well as on the "front line". We are a 501c3 organization, so donations are tax deductible.

The staff of 14 volunteers thank the Whitefield community for supporting us in so many ways.

Respectfully submitted,  
Jeanne Shaw – Volunteer

Volunteers include:  
Kelsey Kirkpatrick  
Earl Lemieux  
Tom McMaster  
Mike McMorrow  
Linda & Robert Manchester  
Lise Nickerson  
Janet Ober  
Dylan O'Brien  
Keith & Rose Sanborn  
Maybeline Small  
Priscilla Sumabat



# **Midcoast Conservancy**

Dear community members and friends:

The mission of Midcoast Conservancy is to protect and restore vital lands and waters on a scale that matters, in partnership with the communities we serve, throughout the Midcoast Maine region through conservation, restoration, outdoor recreation and learning. Our service area comprises 24 towns, three watersheds and over 14,000 acres of conserved land which include 55 preserves and over 95 miles of trails.

In 2021, as Midcoast Conservancy's new Executive Director, I announced our 30x30 initiative, which aspires to conserve 30,000 acres of the midcoast area by 2030. Doubling our current conservation efforts will contribute significantly to protecting and restoring the vital lands and waters of the midcoast, act to mitigate the impacts of climate change, and ensure the quality of life our residents and communities deserve.

In Whitefield and nearby this year, Midcoast Conservancy did the following:

Ongoing **trail development and maintenance** at both Palermo Preserve and Whitefield Salmon Preserve.

- At Palermo Preserve, we engaged with volunteers from the Palermo Community Library to develop a story walk on our trails. We also started developing a new loop trail with the help of local volunteers and the Augusta Teen Center.
- In Whitefield, we are working on an erosion control project at Whitefield Salmon Preserve with the help of local volunteers.

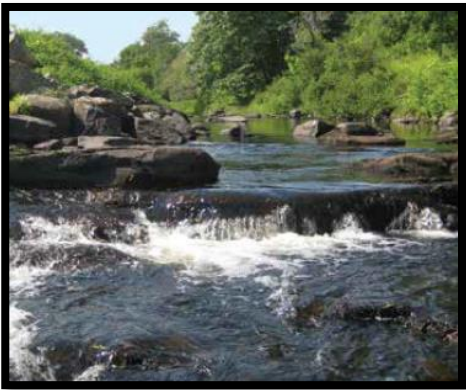
**Water quality work**, which continues apace. For nearly 30 years, our Sheepscot Samplers continue to monitor water quality on the Sheepscot River for dissolved oxygen, bacteria, and temperature. Monitoring goals include evaluating suitability for Atlantic salmon and other sea-run fish, identifying pollution sources, and monitoring overall river health.

Whitefield is a vital partner for all the work we do. Many of our members and volunteers come from Whitefield and we invite more of you to join us. Learn more at [www.midcoastconservancy.org](http://www.midcoastconservancy.org) Feel free to call or email me or our staff anytime.

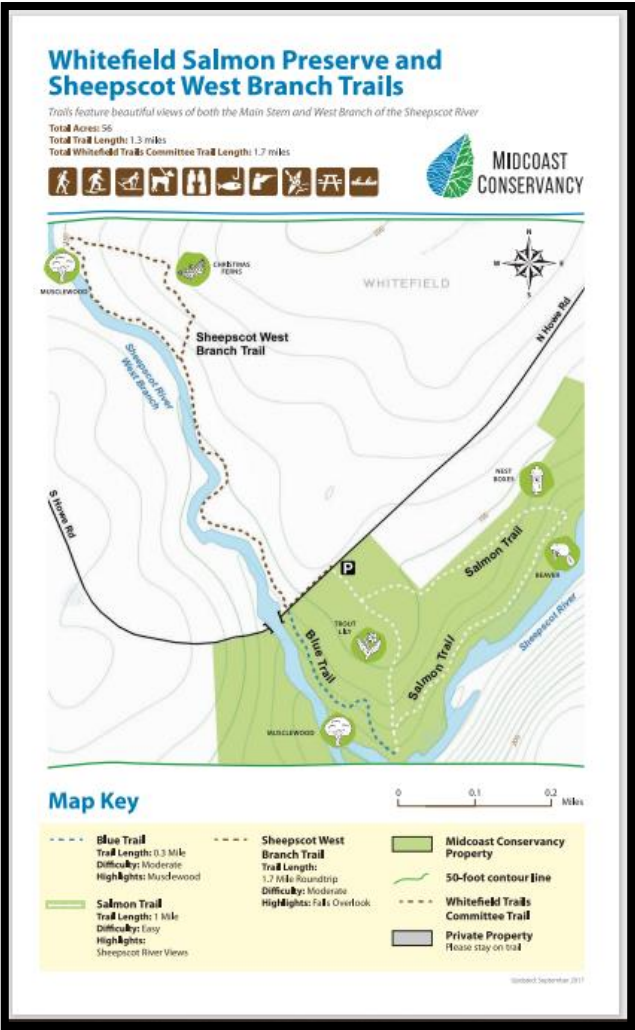
Respectfully submitted,



Pete Nichols  
Executive Director



Whitefield Salmon Preserve Photo  
Courtesy of Midcoast Conservancy





# **RSU #12 and Whitefield School**

Dear Citizens of Whitefield,

The 2021-2022 school year has been a complicated one so far at Whitefield Elementary School and in RSU 12 due to the COVID-19 Pandemic. However, the Whitefield staff, students, and the community continue to rise to the many challenges. **Our priority continues to be to provide consistent in-person learning while providing layers of protection for students and staff.** Thank you to the Whitefield families and the community for your patience and collaboration and for following our safety protocols. We feel proud that thanks to the perseverance and creativity of our staff we have been able to provide five days a week of in-person learning since September 2020.

The RSU #12 School Board of Directors has been an integral part of our ongoing success. Whitefield has three active and reflective board members on the school board. They have provided leadership to the board during these challenging times. **Lynette Conroy** serves on the Negotiations team. **Suzanne Balbo** is an active member of the Curriculum Committee. **Deborah Talacko** is an active member of the Policy Committee. Their commitment and dedication to the students of RSU 12 are greatly appreciated.

The new school year brought new staff members to Whitefield Elementary School. **Suzanne Cook** is a new Educational Technician, **Mary Moulton** is a new custodian, and **Tim Davis** is a new bus driver. These individuals join a talented staff who is committed to maintaining a safe and responsive educational setting as well as providing for the individual needs of all students within a positive and supportive environment.

The development of the 2022-2023 RSU 12 school budget has begun. We cautiously await information about state subsidy for the fiscal year 2023. This information is released in February. The RSU 12 student count districtwide is still down about 4% from pre-pandemic levels which could impact district subsidy. Information about the budget will be available on our website in March and updated as our process progresses. There will be an informational meeting about the budget on **March 15<sup>th</sup> at 6:00 pm** during the Whitefield Selectboard meeting.

Please attend the RSU 12 Districtwide Budget meeting at Chelsea Elementary School on **Wednesday, May 25<sup>th</sup> at 6:30 pm**. You can learn more about our schools and our budget process through our website at [www.svrslu.org](http://www.svrslu.org) or by contacting the Superintendent or members of the RSU 12 Board of Directors. RSU 12 and the Whitefield community continue to work together to provide creative and inspiring educational opportunities for our students.

Sincerely,



Howard Tuttle  
Sheepscot Valley RSU 12 Superintendent



Photo by: Yolanda Violette



# Erskine Academy

Dear Residents of Whitefield,

Erskine Academy hoped that this year's message to all of you would have COVID behind us, or nearly so. As we approach two years now with this pandemic, we are hopeful for the promise of a safer, healthier, and brighter 2022 nonetheless. Although we've yet to defeat the pandemic, it has not beaten us. The last year was challenging as we navigated in-person, hybrid, and fully remote teaching and learning; still, our response to the circumstances and the lessons learned strengthened our resolve to emerge a stronger and better Erskine Academy from this crisis.

Of the odd lessons taught by the pandemic is that change can happen quickly and forcefully. With little notice or time to prepare, every aspect of our educational approach was affected, dramatically changing schooling as we knew it. This traumatic year reminded us of the significance of community and empathy as the glue to keep us together. We met expectations and stressors by reconfiguring our physical space; adhering vigilantly to health and safety measures; investing in protective factors such as PPE, ventilation, and air filtration systems; and retraining and retooling with adaptive technologies and computer software. This is how we were able to return to school then, and this is how we are now able to stay in school one good school day at a time.

In Erskine Academy's 139<sup>th</sup> year, we continued to be a high school of choice that combines an independent education with the democratic ideal of quality education for all. Our core values—**Scholarship, Leadership, Stewardship, and Relationships**—were at work to produce results and deliver the highest educational experience possible while mitigating corona virus risks. A few facts about Erskine Academy today attest to our vitality and value:

- With 528 students in grades nine through twelve, we are the largest town academy in Maine to serve a nearly 100% local student body on a 100% school choice basis
- A 13:1 professional teacher to student ratio
- A 100% graduation rate; a 98% four-year graduation rate
- A dropout rate of less than one percent
- Of 120 graduates in 2021, 71% were accepted to higher or continuing education (now a nine-year trend), many to highly selective colleges and universities.

Having no enrollment contracts with any community for a whole or portion of their high schoolers, we operate independently and exclusively on a school choice basis. This structure provides us with stability, enables us to be nimble in our operation, and expedites problem-solving and

decision-making. At the same time, we focus on essential teaching and learning processes.

Although independent, we commit to our publicly-funded students by admitting all students from our eight sending towns who have completed the eighth grade and can benefit from our programs. Our enrollment generally exceeds 60% of the students from our collective eight sending towns.

Regardless of differences in residence, prior learning, interests, abilities, or personal circumstances and backgrounds, all of our students matter and belong. All who attend here experience a school program that blends traditional values with new programs and best practices to become the most academically and personally prepared young people in our region.

We have always considered industry certificates, two-year degrees, apprenticeships, and military service as higher education and, as such, viable pursuits. Therefore, we have created and sustained a comprehensive academic program to reflect and facilitate access to these experiences and four-year degree programs. We are one of the few high schools in the state to continue to offer shop technology, family and consumer economics, culinary arts, and business courses for exposure and entry-level work. Additionally, with 64 students pursuing a certificate in a craft or trade at the **Capital Area Technical Center**, Erskine's enrollment at CATC is second only to its host, Cony High School.

Staffed by three teachers and two educational technicians, Erskine's **Special Education** program educates and provides specialized support to students eligible for such services through an Individual Education Plan (IEP). Valuing all students and believing they deserve a welcoming school and professional teachers who will build on their strengths, 33% of our students receive academic assistance or special education services to support their learning.

Now in its tenth year, our **Jobs for Maine Graduates (JMG)** program has increased student exposure to various forms of higher education and vocational trades programs and has taught essential work seeking, training, and employment retention skills.

Last year, we offered 12 **Advanced Placement** courses, enrolling 152 students; 235 students enrolled across our 13 **dual enrollment courses** with nearby colleges—including Kennebec Valley Community College, Thomas College, the University of Maine, the University of Maine at Farmington, Eastern Maine Community College, the University of Maine at Augusta, and Husson University—taught here by our teachers. For their efforts in these early college experiences, nearly one-half of our graduates earned college credits while in high school. From 2018 to the present, Erskine Academy students received college credit in a total of 1032 courses and realized substantial savings in college tuition to them and their families.

With 27% of our students receiving free and reduced breakfast and lunch, our student body is socioeconomically diverse. We were fortunate this year and last to participate in the Maine Department of Education's **Extended Summer Feeding Program**, which provided all students with tray breakfasts and lunches daily and at no cost to them. However, because our most vulnerable students live and learn in poverty, we continue to operate a school-based clothing and supplies cupboard and the "**Eagles Nest**," an open-access food pantry and backpack program from which students can obtain food for after school and weekends.

Pandemic conditions required our reimagining of favored traditions and activities. With masks, personal hygiene, and distancing in place, we enjoyed Homecoming, Winter Carnival, in-person Senior Week activities (including Baccalaureate, Class Night, and graduation), and the first Lobster Roll to provide financial and moral support for Maine Special Olympics. We also won the first regional competition "**The Cereal Box Domino Challenge**," raising and donating over 3,500 boxes of cereal to our local food pantries.

Other examples of our school community's goodwill are the thousands of hours of community service and substantial fundraising for important causes such as the Home for Little Wanderers, the Ronald McDonald House, the Center for Grieving Children, and the United Way's Day of Caring. Through our embrace of volunteerism and stewardship, we engage meaningfully with our communities, and we experience giving back with appreciation and humility.

Since our founding in 1883, Erskine Academy has remained true to its mission while evolving to meet new demands, challenges, and uncertainties. Because there is no limit to what we can do, pursuing excellence and implementing our mission are continuous and unyielding works in progress. Our school accrediting agency affirmed this, **The New England Association of Schools and Colleges, Inc. (NEASC)**, who, in response to our Five-Year Interim Report, stated, "...the Commission wishes to note the level of attention which the school gives its students. You have developed a truly extensive and effective program—one that is singularly focused on students maximizing their experience and on the post-secondary experiences available to them."

We have heartfelt gratitude for our alumni and friends who believe strongly enough in our values and results that they give their time, talents, and financial donations. Their investment enables us to invest in programs and enhancements that state-set tuition alone cannot support and raises our expectations for ourselves.

We are grateful to our students, families, and sending communities for their confidence in and support for Erskine Academy. Together, we create a school and legacy that adheres to what we know is right and good for our young people and aids them to construct a strong start for adulthood.

Thank you, Whitefield residents, for sustaining high school choice for your young people and families, an opportunity for learning available to only 3% of Maine students. Those families who have chosen Erskine Academy—entrusting us with their children’s intellectual, social, and personal development—inspire, honor, and motivate us to make an excellent school even better. In partnership and engagement with you, we look forward to new challenges and accomplishments in the year ahead.

Onward Erskine Academy!

Michael McQuarrie  
Headmaster



# **Lincoln Academy Report**

To the Residents of Local Sending Towns:

Greetings from Lincoln Academy, where, like schools around Maine and the world, we continue to face the daunting task of keeping school open during a pandemic. I am currently in my third year as Head of School, and what a tenure it has been! Despite the many challenges of 2020 and 2021, I am happy to report that we continue to deliver a top-notch education to our 585 students from 20 towns in Maine and ten countries around the world. In our most recent graduating class of 114 graduates in the Class of 2021, 64 are enrolled in 4-year colleges, 14 in 2-year colleges, 35 entered the workforce, and two entered the military. This year's senior class of 2022 is significantly larger, with 136 students.

After a year of hybrid learning in 2020-21, we moved to full-time, five-days-a-week learning in September of 2021. We are grateful to have Kerri Lilly, RN BSN as our new Director of the LA Health Center. In partnership with Lincoln Health, our Health Center has developed a school-wide plan that includes an indoor mask mandate and weekly Covid testing for 30% of our student body, starting with athletes and residential students. We also hosted three Lincoln Health vaccination clinics on the LA campus in May, 2021 and January, 2022. It has truly been a community effort.

Despite the ongoing interruptions caused by occasional Covid cases, we completed a fall sports season, put on a fully-staged production of *Oklahoma*, and hosted in-person winter band and choir concerts. Our sports teams are currently in their winter season, where all indoor practices and competitions (with the exception of swim) are masked. We continue to offer performing arts programs and over 40 clubs and extended learning opportunities as part of our new Focused Learning Block, a feature of the academic schedule introduced in September of 2021.

Improvements to our campus this year include a completely updated network to ensure the fastest possible internet connectivity for students and staff, continued ventilation updates to improve air quality, and the acquisition of a seasonal outdoor stage we call the Performing Arts Pavilion. It was wonderful to utilize this space for some of our senior week festivities last spring as well as theater and music performances.

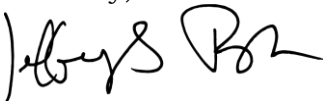
More than 30 current and former trustees and friends have contributed to our "Bridge to Sustainability" fund, which continues our efforts toward fiscal sustainability. This restricted endowment will be used to offset debt payments in the annual budget. We are grateful for the generous support and vote of confidence for our leadership team as they continue to pursue other areas of growth to meet Lincoln's financial needs.



In addition to the fund itself, our long-term investments in sustainability include a fiscally responsible energy strategy. Utilizing best practices shared by other independent schools operating in aging buildings, the board's Buildings and Grounds Committee and the LA facilities team conducted an energy audit of our campus, which is shaping a multi-pronged plan for maintaining our facilities in the most economically and environmentally effective ways possible.

We appreciate the support of all of our sending towns. We are proud to celebrate a 220 year tradition of educating students from the Midcoast and beyond.

Sincerely,



Jeffrey S. Burroughs, Head of School



# **Lincoln County Sheriff's Report**

## **Office Of The Sheriff Lincoln County, Maine**

Lincoln County Sheriff's Office  
42 Bath Road / P.O. Box 611  
Wiscasset, ME 04578

(207) 882-7332 (207) 832-4000  
(207) 563-3200 (207) 549-7072

Fax (207) 882-9872



Todd B. Brackett, Sheriff  
Rand D. Maker, Chief Deputy

Administrative Division  
(207) 882-6576

Correctional Services  
(207) 882-9728

Greetings,

As I begin my 20<sup>th</sup> year as your Sheriff, I look back at 2021 as a year of planning and I look forward to 2022 as a year of action.

During the past year, my team and I began closely tracking our crime and crash locations with an emphasis on enhancing our patrols in the areas reporting high totals in both. Based on a national model for data driven policing we plan, in early 2022, to focus some of our patrols in three areas of the County, identified by our data. Our goal is to use the data to enhance the location and time of day of some of our patrol activity. Our hope is to see a reduction in both crash and crime as a result.

Additionally, in 2021 we began a more formal process to track our use of force reports. This data for 2021 will be available for viewing on our website ([www.lincolnsoc.me](http://www.lincolnsoc.me)) in January of 2022 with plans to update the data each quarter in 2022. The decision to share this information is based solely on our goal to improve communication and transparency. It is simply a window into what we do and how often we do it with regard to the use of physical force. Take a look, you may find it interesting and certainly if you have any questions or concerns, let me know.

We also put in place the building blocks for a citizen's advisory committee (CAC) last year. As it develops, the group will provide me community perspective and opinion on a wide range of issues including policy review. The CAC will be diverse in every way and service a vital role during our plan to be one of the first Sheriff's Offices in the State of Maine to receive accreditation thru the Maine Law Enforcement Accreditation Program sponsored by the Maine Chiefs of Police Association. The accreditation process is underway, with a goal of reaching accreditation in early 2023.

Many law enforcement agencies both locally and nationally have struggled to fill their vacancies and we too have struggled. I am happy to report I have hired five new deputy sheriffs since late 2021. These new deputies are diverse in many ways including the first full-time female Patrol Deputy in over 10 years. We do still have some openings, three in fact as of the date of this letter. If you know someone who is looking for a unique

opportunity to serve our community, please have them reach out to me or any of my staff.

Thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

Respectfully submitted,



Sheriff Todd B. Brackett  
January 26, 2022



Photo courtesy of Lincoln County Sheriff's Office

# Congressional District 1



Senior Senator Susan Collins I  
202-224-2523  
<https://www.collins.senate.gov/>



Junior Senator Angus King (I)  
202-224-5344  
<https://www.king.senate.gov/>



Representative Chellie Pingree (D)  
202-225-6115  
<https://pingree.house.gov/>



# **District 88 State Legislature**

## **State Senator**

Chloe Maxmin (D)  
PO Box 203  
Nobleboro, ME 04555  
207-200-6224

## Office Address

Maine State Senate  
3 State House Station  
Augusta, ME 04333-0003

## Telephone

207-287-1430

## Email

[Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov)

## **State Representative**

Michael Lemelin I  
313 Hallowell Road  
Chelsea, ME 04330  
207-798-9399

## Office Address

House Majority Office  
2 State House Station  
Augusta, ME 04333-0002

## Telephone

207-287-1440

## Email

[Michael.Lemelin@Legislature.maine.gov](mailto:Michael.Lemelin@Legislature.maine.gov)



# **Letter from Susan Collins**

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.



No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000<sup>th</sup> consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins  
United States Senator





# **Letter from Chloe Maxmin**

Dear Neighbors in Whitefield,

Thank you for the opportunity to represent you in the Maine Senate; I am truly humbled that you chose me to be your voice in Augusta during this unprecedented time.

In our first session, the Legislature focused on laws that would make a real difference in the lives of all Maine people. We passed laws to help improve access to affordable, high-quality medical care and lifesaving medications like insulin. We invested in senior living and nursing facilities and in our direct care workers, who have been so vital during the pandemic. We passed a two-year bipartisan budget that, for the first time, meets the state's obligation to fund 55% of K-12 public education. We also restored municipal revenue sharing and increased property tax relief programs, all of which will help reduce property taxes for Maine people.

In the Legislature, I have been appointed to serve on the Marine Resources Committee and the Agriculture, Conservation and Forestry Committee. These committees are responsible for overseeing matters that directly impact our communities and heritage industries, like farming and fishing. We know that the coming years will present these industries with real challenges if we do not prepare, and the survival of these industries is essential. Protecting our environment and natural resources is a priority for me because of the impacts it has on our health, our culture and our economy.

On January 5, 2022, the Legislature began the second regular session, which is scheduled to continue until mid-April. Our committee work will be conducted remotely for the time being, but we will be meeting in person at the State House to vote on legislation. Every committee meeting is streamed live and archived at [www.legislature.maine.gov](http://www.legislature.maine.gov), and you can also testify during public hearings from the comfort of your own home. The State House is open to visitors, and I encourage you to visit any time.

I know many in our community are still struggling, and I want to remind you that I'm here as a resource for you and your family. If you need help finding resources, sorting out an issue with a state agency, or just want to talk something through, please reach out any time. You can call me on my cell phone at (207) 200-6224 or email me at [Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov)

I really mean it when I say reach out anytime.

Sincerely,

*Chloe Maxmin*

Chloe Maxmin  
State Senator

***Senator Chloe Maxmin***  
*Agriculture, Conservation and  
Forestry Committee, Member  
Marine Resources Committee, Member  
3 State House Station  
Augusta, ME 04333-0003  
Cell (207) 200-6224  
[Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov)*



# **Letter from Michael Lemelin**

HOUSE OF REPRESENTATIVES  
2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

Dear Friends & Neighbors:

As we welcome the New Year, I want to once again thank the good people of Whitefield for allowing me the opportunity to serve them at the State House. Challenges caused by the enduring COVID-19 pandemic still make daily headlines, while policymakers at all levels of government work to restore some sense of normalcy by exploring available options to preserve constituents' overall wellbeing. Maine's economy appears to be weathering these unprecedented times, as State revenue forecasters project Maine will collect \$822 million more than initially expected during the current two-year budget cycle ending in mid-2023 – an increase of nearly 10 percent.

The Second Regular Session of the 130<sup>th</sup> Maine Legislature began January 5, 2022, and statutory adjournment is set for April 20, 2022. Legislators will attempt to finalize the various bills carried over from the First Regular Session, at the same time as taking into consideration new legislation deemed to be emergency in nature, dealing with budgetary matters, proposals from the Governor, initiatives submitted pursuant to statute, legislation submitted pursuant to authorized studies, and legislation submitted by direct initiative petition of the electors. Much of this business will likely be conducted virtually, so I would encourage you to monitor the Legislature's Web site if you have an interest in following proceedings.

Other means to stay up to date on the latest State Government news is by providing me with your email address so that it can be added to my regular e-newsletter distribution list, as well as signing up to receive notifications via Maine.gov at

<https://www.maine.gov/portal/subscriptions/email.html>

Maine.gov offers a convenient way to sign up for free email and SMS text notifications. It also allows you to sign up for email and wireless updates about topics relevant to your interests.

Again, thank you for the privilege of being your voice at the capitol. It is a responsibility I am honored to have and do not take lightly.

Sincerely,

Michael H. Lemelin  
State Representative



# **Letter from Governor Janet Mills**

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,



**Janet T. Mills**  
Governor





# **Spectrum Generations**

Hello Whitefield residents,

Spectrum Generations is incredibly thankful for the contribution your town made to our nonprofit last year to help us provide services to older and disabled residents in your community and beyond. Your town's donation of \$810 made a real impact, helping us leverage \$16,498 in benefits for your community. Here's a breakdown of the services we provided to 66 members of your community last year:

- 1,248 meals worth an estimated \$8,412 were delivered to homebound seniors and adults with disabilities;
- 183 congregate meals were served, worth an estimated \$4,055;
- Aging and Disability Resource Specialists provided 223 hours of outreach and counseling on topics including elder abuse, prescription drug coverage and long-term care options. This counseling valued at \$3,366 was provided to 66 individuals;
- 4 community member received 5 hours of caregiver services valued at \$315;
- 1 community member participated a in health and wellness program worth \$350;
- 5 volunteers provided an estimated 337 hours of service through our organization to your community;
- Healthy Living for ME, a statewide network of local organizations, health systems and volunteers, worked together to provide 123 free or low-cost workshops to nearly 1,000 participants, empowering them to take control of their health.

Thank you for contributing to our mission to promote and advance the well-being and independence of older and disabled adults, with the support of their care partners, to live in their community of choice. Your support ensures that older and disabled adults will continue to receive these vital services in your community. If you or a loved one would like to volunteer, or learn more about our services, please contact me at [vabbott@spectrumgenerations.org](mailto:vabbott@spectrumgenerations.org) or call (207) 620-1631.

Sincerely,



Victoria Abbott  
Community Engagement Director



# Sample Ballot



## **TOWN OF WHITEFIELD OFFICIAL BALLOT**

Municipal Election ~ Town of Whitefield, State of Maine

Yolanda Violette – Town Clerk

**FRIDAY, MARCH 18, 2022**

Instruction to Voters: **Vote for Candidate(s) in each Office**  
**To Vote for Candidate:** Check the box to the left of the name.  
**To Vote a Write In:** Check Box & Write Last Name, First Name  
If you make a mistake, you may request a new ballot. DO NOT ERASE.

### **VOTE TWO - Select Board Members - 3 Year Term**

☐ Bolduc, Seth A

☐ Sanborn, Keith

☐ Write In: \_\_\_\_\_

### **Planning Board Member - 3 Year Term**

☐ Angell, Glenn B

☐ Write In: \_\_\_\_\_

### **RSU 12 School Board Representative - 3 Year Term**

☐ Goetzman, Kathleen A

☐ Write In: \_\_\_\_\_

Thank You ~~~ You have now finished Voting!



## Annual Warrant ~~ Town of Whitefield FY 2022-2023

To: Laurel Mullens, Resident of the Town of Whitefield, County of Lincoln, State of Maine.

### *GREETINGS,*

*In the name of the State of Maine, you are hereby required to notify and warn the residents of the Town of Whitefield, Maine in Lincoln County, qualified to vote on Town affairs, to assemble at the **Whitefield Central Fire Station**, located at 24 Townhouse Road in said Town of Whitefield on Friday the **Eighteenth day of March, 2022, at 3:45 PM**, then and there to act upon Article 1 and by secret ballot on Article 2, the polling hours therefor to be from **4:00 PM in the afternoon until 8:00 PM in the evening**:*

Pursuant to Title 21-A, Section 759(7), absentee ballots will be processed at the polls at the following times of 6:00 PM and 8:00 PM.

*And to notify and warn said voters to assemble for the business meeting at the **Whitefield Elementary School** located at 164 Grand Army Road in said Town of Whitefield on Saturday the **Nineteenth day of March 2022 at 10:00 AM**, then and there to act on Articles 3 through 51 as set out below, to wit:*

**Article 1:** To elect a **Moderator** by written ballot to preside at said meeting.

**Article 2:** To elect by secret ballot municipal officials namely, two Select Board Members/Assessors/Overseers of the Poor; one RSU 12 School Board Member and one Planning Board Member all for three-year terms.

**Article 3:** To see if the Town will vote to allow the **unexpended balances of FY 21-22 Cooper Road Grinding \$6,684.38 and Paving \$32,936.31** to be carried over into the FY 22-23 for the purpose of **completing the Leonard's Bridge Culvert Project**.

Note: This is needed if the Leonard's Bridge project is not completed and expended out by FYE 6.30.2022



**Article 4:** To see if the **Town will fix dates when taxes shall be due and payable**, and to see if the **Town will fix an annual interest rate** to be charged on unpaid taxes after said dates, and to allow the **Tax Collector or Treasurer to accept the prepayment of taxes** not yet committed, pursuant to 36 M.R.S.A §506, amount not to exceed previous year's taxes. Interest on any prepayments will be zero percent.  
21/22 budget year interest rate 4%.

SELECT BOARD RECOMMENDS APPROVAL OF:  
Taxes due Tuesday, November 29, 2022 and Friday, April 28, 2023 and a 4% interest rate for unpaid taxes.

**Article 5:** To see if the Town will vote to appropriate from surplus funds to **pay for tax abatements and any interest due thereon.**

SELECT BOARD RECOMMENDS APPROVAL

**Article 6:** To see if the Town will vote to authorize the **Town Tax Collector to enter into a standard agreement with taxpayers establishing a "tax club" payment** plan for property taxes, whereby:

- the taxpayer agrees to pay specified monthly payments to the Town based on his or her estimated and actual tax obligation for the current year property taxes;
- the Town agrees not to charge interest on timely payments made pursuant to the tax club agreement;
- the Town authorizes the Town Tax Collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes;
- the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due dates and interest dates and rates as other taxpayers who are not participating in a tax club;

- only taxpayers who do not have any outstanding tax obligations for prior tax years are eligible to participate in the tax club program;
- taxpayers wishing to participate in a tax club for a particular property tax year shall enter into an agreement with the town by a publicly advertised deadline determined by the Town Tax Collector.

#### SELECT BOARD RECOMMENDS APPROVAL

**Article 7:** To see if the town will authorize the **Treasurer, after Select Board Approval, to file a waiver of automatic foreclosure of a tax lien** at the Registry of Deeds, pursuant to 36 M.R.S.A §944 on real estate that may be contrary to the Town's best interest.

**Article 8:** To see if the Town will vote to authorize the **Select Board to enter into multi-year contracts** to negotiate optimal value for the procurement of certain necessary services to the Town.

**Article 9:** To see if the Town will vote to authorize the **Select Board on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes** thereon, for such terms as they deem advisable and execute quitclaim deeds for the same; with the exception that the Municipal Officers shall use the special sale process required by law, Title 36 M.R.S. § 943-C for a qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

**Article 10:** To see if the Town will vote to authorize the **Select Board to accept gifts of money or personal property to the Town** and to appropriate and expend such gifts for such public purposes as the Select Board deems to be in the best interest of the Town.

**Article 11:** To see if the Town will vote to authorize the **Select Board to apply for and accept state and federal grants and grants from nonprofit**

**organizations** on behalf of the Town for municipal purposes including, when necessary, the authority to sign the grant contract and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes.

**Article 12:** To see if the Town will authorize the **Select Board to dispose of Town owned property valued up to \$1,000**. Property valued over \$1,000 will be sold through auction or sealed-bid process.

**Article 13:** To see what sum the Town will vote to raise and appropriate to provide **Compensation to the Select Board** during the ensuing fiscal year.  
21/22 Budget was \$18,500

SELECT BOARD RECOMMENDS: \$18,500 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$18,500 (9-0)

**Article 14:** To see what sum the Town will vote to raise and appropriate for the purpose of providing **Compensation and Employee benefits for Town Employees** during the ensuing fiscal year.  
21/22 Budget was \$164,498

SELECT BOARD RECOMMENDS: \$218,714 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$218,714 (9-0)

**Note:** This includes Admin Salaries, Insurances, Social Security for all departments (including part time employees), Income Protection, Retirement, Accrued Wage Expense, Travel, and Training.

**Article 15:** To see what sum the Town will vote to raise and appropriate for general expenses associated with the **Operation of Town Government** during the ensuing fiscal year.  
21/22 Budget was \$110,976

SELECT BOARD RECOMMENDS: \$114,032 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$114,032 (9-0)

**Note:** Includes MMA dues, registry, advertising, office supplies, postage, telephone, utilities, heat, property insurance, workers

compensation insurance, legal services, audit fees, assessing fees, computer software (TRIO), maintenance, tax bills, town reports, website, other contracted services, office equipment, land taxes, preservation of records, etc.

**Article 16:** To see what sum the Town will vote to raise and appropriate for **Elections** expenses during the ensuing fiscal year.

21/22 Budget was \$3,600

SELECT BOARD RECOMMENDS: \$3,900 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$3,900 (9-0)

**Article 17:** To see what sum the Town will vote to raise and appropriate for **Planning Board** expenses and **Code Enforcement Officer** expenses during the ensuing fiscal year.

21/22 Budget was \$11,330

SELECT BOARD RECOMMENDS: \$14,556 (3-2)  
BUDGET COMMITTEE DOES NOT RECOMMEND:  
\$14,556 (3-6)

**Note:** The increase includes a stipend of \$500 for each Planning Board Member

**Article 18:** To see what sum the Town will vote to raise and appropriate for **Facilities Maintenance** during the ensuing fiscal year.

21/22 Budget was \$53,011

SELECT BOARD RECOMMENDS: \$35,851 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$35,851 (9-0)

**Article 19:** To see what sum the Town will vote to raise and appropriate for the **Operation of the Whitefield Fire Department** during the ensuing fiscal year.

21/22 Budget was \$97,563

SELECT BOARD RECOMMENDS: \$114,887 (4-1)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$114,887 (9-0)

**Note:** This includes the Emergency Management Operations \$500 (Year #5) that is part of Article #31 non-lapsing approval.

**Article 20:** To see what sum the Town will vote to raise and appropriate for the **Animal Control Contract** during the ensuing fiscal year during the ensuing fiscal year.  
21/22 Budget was \$8,000

SELECT BOARD RECOMMENDS: \$8,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$8,000 (9-0)

**Article 21:** To see what sum the Town will vote to raise and appropriate for **Maintenance and Repairs of Town Roads** during the ensuing fiscal year.  
21/22 Budget was \$409,459

SELECT BOARD RECOMMENDS: \$467,034 (4-1)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$467,034 (9-0)

**Article 22:** To see what sum the Town will vote to raise and appropriate for **Winter Maintenance of Town Roads** during the ensuing fiscal year.  
21/22 Budget was \$419,200

SELECT BOARD RECOMMENDS: \$433,600 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$433,600 (9-0)

**Article 23:** To see what sum the Town will vote to raise and appropriate for the **General Assistance Program** during the ensuing fiscal year.  
21/22 Budget was \$2,000

SELECT BOARD RECOMMENDS: \$1,500 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$1,500 (9-0)

**Article 24:** To see what sum the Town will vote to raise and appropriate for **Soldiers' Graves and Whitefield Cemetery** during the ensuing fiscal year.  
21/22 Budget was \$4,400  
SELECT BOARD RECOMMENDS: \$4,700 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$4,700 (9-0)

**Article 25:** To see what sum the Town will vote to raise and appropriate in support of the following outside services: **Lincoln County Humane Society, \$3,800; Hatch Hill, \$23,000** during the ensuing fiscal year.  
21/22 Budget was \$26,335

SELECT BOARD RECOMMENDS: \$26,800 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$26,800 (9-0)

**Article 26:** To see what sum the Town will vote to raise and appropriate for **Salaries, Utilities and Maintenance for the Recycling Center** during the ensuing fiscal year.  
21/22 Budget was \$3,497

SELECT BOARD RECOMMENDS: \$4,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$4,000 (9-0)

**Article 27:** To see what sum the Town will vote to raise and appropriate for the **Fire Department Capital Outlay** during the ensuing fiscal year.  
21/22 Budget was \$9,000

SELECT BOARD RECOMMENDS: \$9,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$9,000 (9-0)

**Note:** This is the 5<sup>th</sup> Year

**Article 28:** To see what sum the Town will vote to raise and appropriate for a **Tax Assessment Re-Evaluation** during the ensuing fiscal year.  
21/22 Budget was \$0

SELECT BOARD RECOMMENDS: \$50,700 (4-1)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$50,700 (9-0)

**Note:** This is the 1<sup>st</sup> of a 2 Year appropriation

**Article 29:** To see what sum the Town will vote to raise and appropriate for the **Replacement of Joy's Pond Culvert on South Hunts Meadow Road** during the ensuing fiscal year.

21/22 Budget was \$0

SELECT BOARD RECOMMENDS: \$30,000 (4-1)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$30,000 (9-0)

**Note:** This is the 1<sup>st</sup> of a 2 Year appropriation

**Article 30:** To see what sum the Town will vote to raise and appropriate for the **Repair and Paving of the Sand/Salt Shed Parking Lot** during the ensuing fiscal year.

21/22 Budget was \$0

SELECT BOARD RECOMMENDS: \$70,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME:  
\$70,000 (9-0)

**Article 31:** To see if the Town will vote to lapse all balances into undesignated Fund Balance except those which must be carried forward by statute and the balances of the following accounts: **Emergency Management Operations, Fire Department Capital, Tax Assessment Re-Evaluation, and Replacement of Joy's Pond Culvert on S Hunts Meadow Road** these accounts will not lapse and to allow the Select Board to expend from them in future years for their designated purposes.

**Article 32:** To see what sum the Town will vote to raise and appropriate for a **Tax Anticipation Note (TAN)** during the ensuing fiscal year.

21/22 Budget was \$600

SELECT BOARD RECOMMENDS: \$600 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$600 (9-0)



**Article 33:** To see if the Town will vote to raise and appropriate to support the **Debt Service incurred for the Fire Department and Fire Truck** during the ensuing fiscal year.  
 21/22 Budget was \$57,875

Fire Truck Principal	\$17,485
Fire Truck Interest	\$ 4,462
Fire Station Principal	\$18,272
Fire Station Interest	<u>\$16,950</u>
	<u>\$57,169</u>

SELECT BOARD RECOMMENDS: \$57,169 (5-0)  
 BUDGET COMMITTEE RECOMMENDS SAME: \$57,169 (9-0)

**Article 34:** To see what sum the Town will vote to raise and appropriate for **Donations to the following Organizations** during the ensuing year:

	Previous Budget FY 21-22	Organization <b>Requested</b> <b>FY 22-23</b>	Select Board FY 22-23	Budget Comm FY 22-23	Select Board Recomnd	Budget Comm Recomnd
<b>American Red Cross</b>	\$ 250	\$ 250	\$ 250	\$ 250	4-1	9-0
<b>Maine General Hospice</b>	\$ 1,137	\$ 1,137	\$1,137	\$ 1,137	4-1	9-0
<b>Kenn. Behavioral Health</b>	\$ 1,000	\$ 1,000	\$1,000	\$ 1,000	4-1	9-0
<b>*New Hope Midcoast Spectrum</b>	\$ 580	\$ 580	\$ 580	\$ 580	4-1	9-0
<b>Generations</b>	\$ 810	\$ 990	\$ 990	\$ 990	4-1	9-0
<b>Young at Heart</b>	\$ 0	\$ 150	\$ 150	\$ 150	4-1	9-0
<b>Children Center</b>	\$ 1,127	\$ 1,128	\$ 1,128	\$ 1,128	4-1	5-4
<b>Healthy Kids</b>	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	4-1	9-0
<b>Waldo County Com Act</b>	\$ 0	\$ 173	\$ 173	\$ 173	4-1	9-0
<b>Lifeflight</b>	\$ 0	\$ 575	\$ 0	\$ 0	4-1	9-0
<b>Whitefield Library</b>	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	4-1	9-0
<b>Whitefield Athletic Assoc.</b>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u><del>\$ 500</del></u>	<u><del>\$ 500</del></u>	1-4	4-5
Totals	\$7,404	<b>\$13,983</b>	<b>\$8,408</b>	<b>\$8,408</b>		

SELECT BOARD RECOMMENDS: \$8,408 (see above for Recommendation #'s)  
 BUDGET COMMITTEE RECOMMENDS: \$8,408 (see above for Recommendation #'s)

**Note:** \*Formally known as New Hope for Women, effective December 2021

**Article 35:** To see what sum the Town will vote to raise and appropriate for the **Whitefield Food Bank** during the ensuing year.  
21/22 Budget was \$3,000 Taxes + \$3,000 from William Turner Charity Trust

SELECT BOARD RECOMMENDS: \$3,000 (5-0)

BUDGET COMMITTEE RECOMMENDS: \$3,000 (9-0)

**Note:** \$1,500 will come from William Turner Charity (see revenue sources Article #41)

**Article 36:** To see if the Town will vote to appropriate all funds received by the Town from the **State of Maine for snowmobile registrations to the Snowmobile Club** for the purpose of maintaining snowmobile trails and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose. These funds are to be used for the maintenance of snowmobile trails within the Town.

**Article 37:** To see if the Town will vote to authorize the **Select Board to move funds in the municipal budget from categories with balances to those with deficits** during the ensuing fiscal year.

SELECT BOARD RECOMMENDS APPROVAL

**Article 38:** To see if the Town will vote to move previous revenue received from **Cable Franchise Fees in 2021** in the amount of **\$5762.52**, that was voted as a carry forward fund for future use for local broadband, to the Unassigned Fund balance.

**Note:** ARPA Funds were used for the expansion of broadband in Whitefield, therefore the Cable Franchise Fees are not needed for this project.

**Article 39:** To see if the Town will vote to move **Townhouse Maintenance Funds** in the amount of **\$2,887** to the **Facilities Fund** carry forward balance to be expended on future Townhouse Repairs.

**Note:** Separate building maintenance accounts are being consolidated under the Facilities Fund.

**Article 40:** To see if the Town will vote to increase the **Property Tax Levy Limit** established for the Town of Whitefield by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

**Note: To be decided by written ballot**

**Article 41:** To see if the Town will vote to appropriate and authorize the **Select Board to expend funds from the following General Fund revenue sources to be applied toward the 22/23 budget** thereby decreasing the amount to be raised from property taxes.

Auto Excise	\$390,000
Boat Excise	\$ 2,000
Agent Fees	\$ 10,650
Licenses/Certificates	\$ 1,000
Interest on Taxes	\$ 5,500
Lien Cost	\$ 6,000
Veteran	\$ 1,500
Tree Growth	\$ 6,500
Local Roads Assistance Program	\$ 35,000
Cable Franchise Fees	\$ 4,500
Cemetery Mowing Reimbursement	\$ 1,600
Will Turner Charity Fund (Food Pantry)	\$ 1,500
Unassigned Fund Balance	<u>\$ 70,000</u>
<b>Total</b>	<b>\$535,750</b>

21/22 Budget was \$481,600

SELECT BOARD RECOMMENDS: \$535,750

**Article 42:** To authorize the **Select Board to accept and expend any other revenue from State, Federal, local or private sources** for the support of the Town during the ensuing fiscal year.

**Article 43:** To see if the town will vote to **change the position of Road Commissioner** from **elected to appointed** beginning at the March 2023 Annual Town Meeting, after which the select board shall appoint the Road Commissioner for a term of two (2) years.

**Note:** This has previously been an elected position. The Road Committee recommended it be changed to an appointed vs. an elected position.

**Article 44:** Shall the Town vote to appropriate **up to \$30,700 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or “ARPA” funds)** received by the Town from the federal government for the following: **Premium pay for essential workers, retirement, fica, etc.**

SELECT BOARD RECOMMENDS APPROVAL

**Note:** This includes Office Staff, Fire Fighters, EMS, Elections & Recycle. These funds may be expended in FYE 6.30.22 or FYE 6.30.23.

**Article 45:** Shall the Town vote to appropriate **up to \$20,000 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or “ARPA” funds)** received by the Town from the federal government for the following: **Electronic Sign.**

SELECT BOARD RECOMMENDS APPROVAL

**Note:** This is for the purchase of an Electronic Sign to be installed at Fire Station or Town Office. These funds may be expended in FYE 6.30.22 or FYE 6.30.23.

**Article 46:** Shall the Town vote to appropriate **up to \$14,100 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or “ARPA” funds)** received by the Town from the federal government for the following: **Whitefield Fire Department / EMS.**

SELECT BOARD RECOMMENDS APPROVAL

**Note:** This is for the upgrade of radio equipment. These funds may be expended in FYE 6.30.22 or FYE 6.30.23

**Article 47:** Shall the Town vote to appropriate **up to \$12,000 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or “ARPA” funds)** received by the Town from the federal government for the following: **Whitefield Library.**  
SELECT BOARD RECOMMENDS APPROVAL

**Note:** This is for the installation of an alternate heat source. These funds may be expended in FYE 6.30.22 or FYE 6.30.23.

**Article 48:** Shall the Town vote to appropriate **\$5,000 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or “ARPA” funds)** received by the Town from the federal government for the following: **Whitefield Athletic Association.**  
SELECT BOARD RECOMMENDS APPROVAL

**Note:** This is for the installation of a new Storage Building/Snack Shack. These funds may be expended in FYE 6.30.22 or FYE 6.30.23.

**Article 49:** To see if the Town of Whitefield will enact a **new ordinance requiring the licensing of Medical Marijuana Cultivation Facilities** not located at the residence of the state-licensed grower.

**Note:** This proposed ordinance does not affect the cultivation of marijuana for medicinal purposes by a resident of Whitefield on their own property either for their own use or the use of their clients

(See Attached Proposed Ordinance)

**Article 50:** To see if the Town of Whitefield will approve the **amended Building and Development Ordinance** as proposed.

**Note:** This amended version includes processes relative to changes of use at a property, new general standards under Article 9.2 relative to air, odor and noise to provide enforceable specificity, a section under Article 9.3 on specific requirements for the approval of medical marijuana cultivation facilities, a description in Article 12 on what constitutes a hardship and the

addition of several new definitions to provide greater clarity within the ordinance.

(See attached Proposed Amendments to the Building and Development Ordinance)

**Article 51:** To see if the Town of Whitefield will **approve a moratorium on any commercial or community ground-mounted solar energy system** to allow the Town's Planning Board time to develop suitable regulations governing such facilities.


**Note:** The proposed moratorium does NOT apply to any solar panel collection system or array undertaken by individuals on their own property for their personal use.

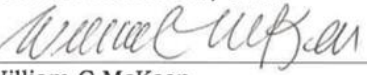
(See Attached Proposed Solar Moratorium)

The Registrar will be in session during Town Meeting to register anyone eligible to vote in Town matters.


Given under our hands and seal in the said Town of Whitefield this 1<sup>st</sup> day of March, 2022

  
Lester E Sheaffer Jr, Chair

  
Charlene P Donahue, Vice Chair

  
William C McKeen

\_\_\_\_\_  
Lise A Hanners

  
Keith Sanborn

A true copy of the warrant along with 3 attachments

Attested:   
Whitefield Town Clerk, Yolanda Violette

Attachments are on file with the Town Clerk at the Town Office

# LEONARDS BRIDGE on SOUTH HUNTS MEADOW ROAD

**APRIL 1<sup>ST</sup> 2021**



**APRIL 13, 2021**



**JUNE 15, 2021**



**JULY 16, 2021**



STAY TUNED FOR MORE IN THE 2022 ANNUAL REPORT



## SAND & SALT SHED ARCH REPLACEMENT PROCESS



STAY TUNED FOR MORE IN THE 2022 ANNUAL REPORT

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### **\*Page 163      Whitefield Library Group Picture**

1<sup>st</sup> Row sitting: Cheryle Joslyn-Vice President, Sue McKeen-President,  
Jane McMorro-Treasurer, Judy Maldovan-Secretary

2<sup>nd</sup> Row standing: Sheri Talbott, Martha Gottlieb, Jenna Marcus,  
Margaret Fergusson-Board Member, Martha Tait-Board Member,  
Barbara Hayden-Board Member, Ann Weiss

Back Row: Kathy Dauphin-Board Member, Kathleen Goetzman

# **ASSESSING INFORMATION FOR TAXPAYERS**

Information on all properties in Whitefield are available for inspection or review by taxpayers and the public during regular office hours or it is available on our website <https://townofwhitefield.com/town-tax-maps/>

If you have any questions regarding property assessments, contact the Town Office at 549-5175 to be put on the assessors' schedule for an appointment. They are scheduled to be in the office once a month.

RJD Appraisal, who act as our Assessors Agent, completed 2021-2022 Quarter Review of Assessments. They reviewed every developed parcel located on Tax Maps 8, 11, 14, 17, 20 through 25, 28 and 29 which were inspected for possible changes in assessed value.

|                                  |                                     |
|----------------------------------|-------------------------------------|
| Number of parcels visited: 355   | Number of changes: 271              |
| Percent of Change: 76.3%         | Increase of Valuation: \$ 1,189,000 |
| Decrease in Valuation \$ 558,600 | Net Gain in Valuation: \$ 630,400   |

**All notifications and applications for exemptions must be made no later than April 1, 2022 for the 2023 tax year.** In the case of property owned by individuals, there are possible exemptions for homestead, certain veterans and blind persons as described below.

**Homestead** - A person who owns his/her own home and has owned a home in Maine for at least 12 months on or before April 1, 2022 can apply for a Homestead Exemption. The application needs to be received in the office by April 1, 2022. One can only receive this exemption on the home that is his/her primary residence. The current Homestead Exemption amount is \$25,000.

**Veterans** who will be 62 years of age on or before April 1, 2022, or any widow or minor children of veterans who would have been 62 years of age as of April 1, 2022 **may be** eligible for a tax exemption. **Veterans** receiving a 100% disability pension from the Veterans Administration **may be** eligible for an exemption. Applications for veteran's exemption must be made with this office on or before April 1, 2022. The current Veteran Exemption amount is \$6,000.

**Any person who is declared blind** by a Licensed Doctor should notify the Assessors on or before April 1, 2022 to see if he or she is eligible for a tax exemption. The current Blind Exemption amount is \$4,000.

If you are currently receiving any of these exemptions, still reside at the same residence, you **do not need to reapply** each year.

## **Whitefield State Valuations**

2020: \$201,200,000

2021: \$210,750,000

## **Important Numbers**

|                                                       |                         |
|-------------------------------------------------------|-------------------------|
| Ambulance / Fire / State Police .....                 | <b>911</b>              |
| Lincoln County Sherriff Dept – <b>Emergency</b> ..... | <b>911</b>              |
| Non – Emergency.....                                  | 882-7332                |
| Whitefield Town Office.....                           | 549-5175                |
| Whitefield Library/Community Center.....              | 549-0170                |
| Code Enforcement/Plumbing Inspector.....              | 458-2154 Arthur Strout  |
| Fire Chief .....                                      | 557-0744 Jesse Barton   |
| Deputy Fire Chief.....                                | 215-4768 Bryan Ross     |
| EMS Director.....                                     | 523-0856 Benjamin Caron |
| Road Commissioner.....                                | 446-7548 David Boynton  |
| Animal Control Officer.....                           | 882-7332 Lincoln County |
| Whitefield Post Office .....                          | 549-7011                |
| RSU #12 Superintendent's Office.....                  | 549-3261                |
| Whitefield Elementary School.....                     | 549-5251                |
| Lincoln Academy.....                                  | 563-3596                |
| Erskine Academy.....                                  | 445-2962                |
| Wiscasset School Department.....                      | 882-4104                |
| Sheepscot Valley Health Center.....                   | 549-7581                |
| Maine General Health - Augusta.....                   | 626-1000                |
| Lincoln Heath, Damariscotta - Miles Campus.           | 563-1234                |
| VA Maine Health Care - Togus.....                     | 623-8411                |
| Wiscasset District Court.....                         | 882-6363                |
| Lincoln County Superior Court.....                    | 882-6363                |
| Lincoln County District Attorney's Office.....        | 882-7312                |
| Lincoln County Commissioners Office.....              | 882-6311                |
| Lincoln County Emergency Management.....              | 882-7559                |
| Lincoln County Registry of Deeds.....                 | 882-7431                |
| Lincoln County Registry of Probate.....               | 882-7392                |
| Lincoln County Regional Planning.....                 | 882-4271                |



### **E911 Notice**

If your home is not displayed with a visible number, get it numbered. Fire and Rescue need these numbers to be visible from the road so they can identify your home quickly.

\* The Life You Save, Could Be Your Own \*

# TOWARDS A TOWN MAP

\*Index to picture on back of cover

Natasha Mayers

538 Townhouse Road, Whitefield Maine

25-part map in Oil Paintstick

1. Apple Tree
2. Old Schoolhouse in King's Mills
3. Junction 218 and 126
4. Sheepscot River with Reflections
5. Route 215 Cornfield
6. Dead Man's Curve on Townhouse Road
7. Clary Lake
8. Junction 218 and 194 at Bridge
9. Dead Man's Curve on Townhouse Road
10. Junction Townhouse Rd and 194
11. Tibbetts Fields
12. Junction 218 and 126 at Superette
13. Open Field and Trees on Hill
14. Heath Road
15. Sheep in Backyard
16. Route 218
17. Junction 126 and Togus Road
18. Townhouse Road and Philbrick Road from Torsey's
19. Austin's Farm and Howell's from across the River
20. Cows in Tibbetts' Fields
21. Cows in Binns' Fields
22. Shadow puddles on Philbrook Road
23. Reflections in Sheepscot River
24. Junction 194 and 218
25. Ekholm's Field

Drawn in **1983** shown at Portland Museum of Art in 1984, now on display at the Town Office.

**Note:** Numbering goes across from left to right, first row being 1, 2, 3, 4, 5..... and so on to #25, on bottom right corner.

Photos on back cover by: Yolanda Violette



# **BACKYARD TREE SHEPARD**



After Photo by: Charlene Donahue

Before Photo by: Yolanda Violette



# TOWARDS A TOWN MAP

Natasha Mayers  
538 Townhouse Road, Whitefield Maine

25-part map in Oil Paintstick  
Drawn in **1983**



**Now, 2022.....**



## Spirit of America Award 2022

The Whitefield Select Board are proud to announce the recipient of the 2022 Spirit of America Award to **Phil Russell**.

Phil became involved with Whitefield Cemetery's maintenance around 1962. He began by digging graves for Harold Jewett, a Kings Mills resident who lived in Ann Niles' current house on the Head Tide Road. Phil did the digging by hand and received a whopping fifteen dollars.

Harold was the Sextant, essentially the person whom families contacted to purchase a plot of land in the cemetery.

Early one spring while digging a grave, Phil was asked if he would attend the upcoming annual cemetery meeting to be held in the Kings Mills Union Hall. Not suspecting anything, he agreed, and while at the meeting, he was voted in as the new Sextant. "Odd how some things never change," one might say. Being asked to attend a Whitefield meeting of any sort can mean your future is changing direction. Many citizens can attest to that. His did.



Phil Russell sitting on the fence in the back of Whitefield Cemetery.

Photo by Dan Joslyn

Now sixty years later, things are changing again. We have been most fortunate to have Phil act as our Sextant for as long as he has. Little did the Cemetery Committee realize what a gem they had in his selection. He demanded that there be five record books kept in different homes; updated every year from his notes. Plot purchases, family names, dates of deaths and ages to the extent possible. Few towns keep such accurate records. Anyone could ask Phil Russell to be their personal unpaid Cemetery guide. He always obliged. Along the walk, visitors would hear stories of their kin and of those on both sides of the family as well, just because he liked to weave a story around the people who made Whitefield what it is.

All Whitefield folks should be thankful for his work and commitment. Not everyone who is asked to just "attend a meeting" ultimately makes a commitment as long as he has.

He's not going anywhere soon (just retiring from his 60 years as Sextant), so be sure to thank him should you find him at senior coffee or helping out in the cemetery.



## Spirit of America Awards

Spirit of America Foundation is a 501(c)(3) public charity that was established in Augusta, ME to promote volunteerism. It allows the Spirit of America Foundation Tribute to be presented in the name of any Maine municipality and encourages local officials to choose their community's annual recipient. Be assured that your Board's helping the Spirit of America program entails no financial (or any other) obligation to your municipality.

The first Spirit of America Foundation award was presented to Alma Jones by Augusta Mayor William Burney on Nov. 26, 1991. Maine Governors John Baldacci and Angus King and Maine Municipal Association Director Chris Lockwood are among many who have played key roles at one of the 500+ Spirit of America ceremonies over the years. You can find more info about the Foundation on website <https://spirame.org/>

### **Whitefield Spirit of America Awards**

#### **(Past recipients who received the Award)**

- 2005 – Dolly Burns, Charlene Donahue, Tom Jamison, Knights of Columbus, Earl and Mary Lemieux, Lana McCormick, Whitefield Lions Club
- 2007 – Bill & Mary Ackerson, Todd Cummings, Bob & Cathy Gregoire
- 2008 – Hilary Holm, Susan McKeen, Whitefield Elementary School PTA
- 2009 – Whitefield Bicentennial Committee
- 2010 – Nathan & Hannah Burns
- 2011 – Erik Ekholm, Lynn Talacko
- 2012 – Libby Harmon, Marie Sacks
- 2013 – Judith Maldovan
- 2014 – Whitefield Days Committee
- 2015 – St. Denis/Whitefield Food Pantry Volunteers
- 2016 – Whitefield News Publishing Team of 2016
- 2017 – Barbara and David Hayden
- 2018 – Quinn Conroy, Whitefield Public Library Committee Members: Stephanie Chamberlain, Margaret Fergusson, Barbara Hayden, Cheryl Joslyn, Christine Kimball, Judith Maldovan, Marianne Marple, Susan McKeen, Jane McMorro, Lee Murch, Patricia Parks, Debra Rogers, Judith Robbins, Jane Russo, Jean Shaw, Karen Stultz, Martha Tait, Anne Weiss
- 2019 – Lynn Talacko
- 2020 – Whitefield Fire Department
- 2021 – Whitefield Library Volunteers

**These last two pages are an insert in the 2021 Annual Reports.**