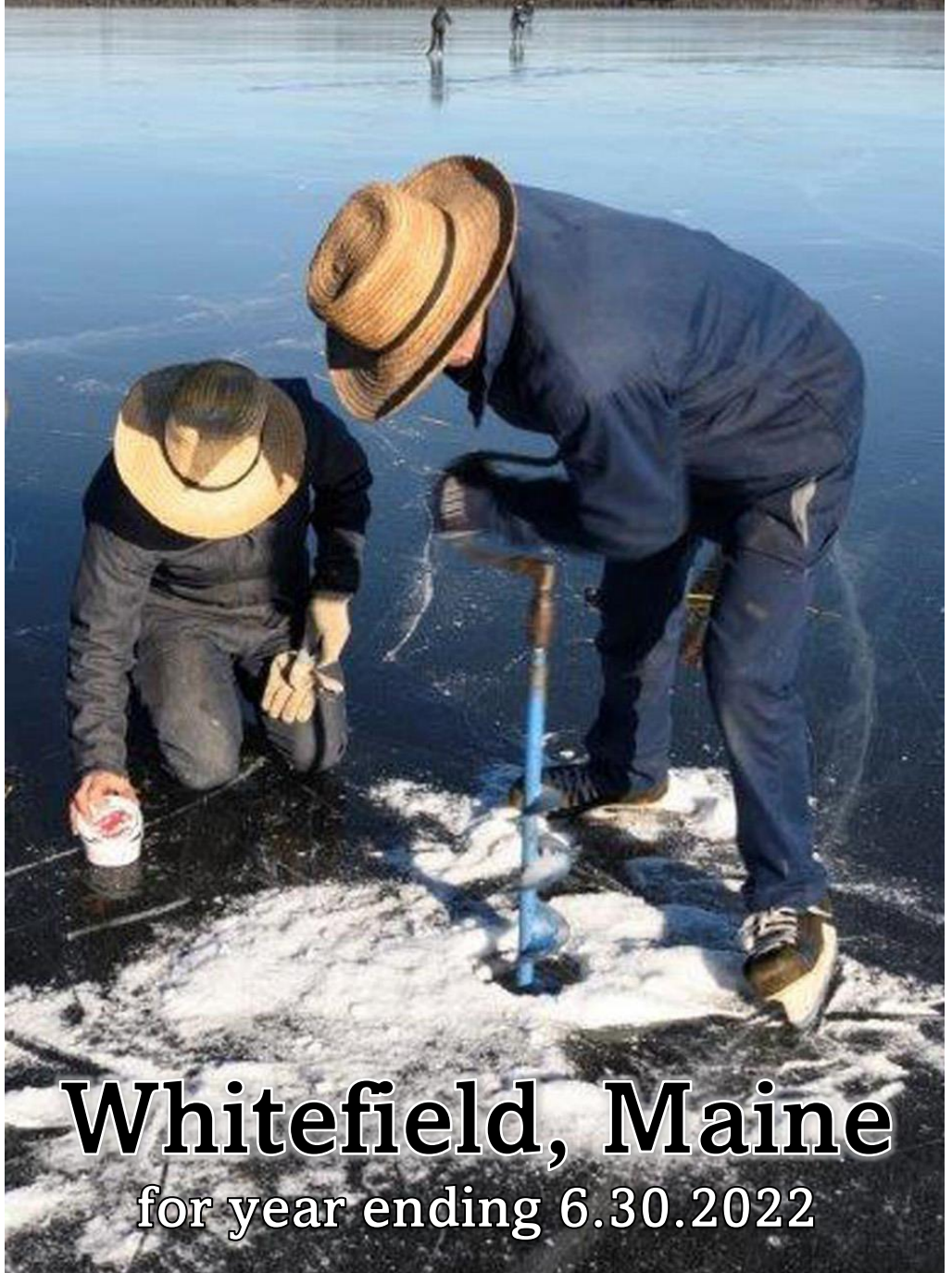


2022 Annual Report



Whitefield, Maine
for year ending 6.30.2022

Dedication

Anthony “Tony” Marple
1947-2023

Mountains, forests, farmland, sky – and yes, family: Tony loved them all.

In the nearly 40 years since he and wife Marianne, with sons Keith and Brian, moved to Whitefield, townspeople and many others farther afield have been the beneficiaries of his passion to protect and value what really matters.

A focused, reflective person who acted on what was needful, Tony covered a lot of ground. He started out as a social worker in Virginia with poor Black children before choosing a career path in health care management and finance. Serving in executive positions at Maine General and its predecessor in Augusta, he is remembered for showing respect for colleagues. He prioritized people and their well-being while keeping the books balanced.

Even after his official retirement in 2006, he worked as director of MaineCare for four years.

He also used his skills and habit of hard work by serving his community: On the planning board, select board, and school committee; the Whitefield Trails Committee, which he spearheaded; and the Whitefield News (2013-2022), to which he frequently contributed.

Tony was a conservationist. He managed blueberry fields and preserved animal and especially bee habitats on the family acreage. He was a renewable energy advocate who drove an electric car and promoted the installation of solar panels on the central fire station as well as on his home. Having three young granddaughters kindled this resolve to ensure a livable planet for future generations.

Tony found refreshment hiking in high altitudes throughout the U.S. and in Canada, fitting in early morning runs on local roads and capturing in stunning, award-winning photographs the wonders of nature in its multifaceted forms.

This man of gentle humor and few words gave much. It is sometimes said of people whose passing surprises us, they left too soon. Tony Marple, who died January 24 after a short illness, is among that select company.



Annual Report

of the
Municipal Officers
of the

Town of Whitefield, Maine



For the Fiscal Year Ending
June 30, 2022



Above photo taken by Yolanda Violette
 Front Cover photo taken by Anthony "Tony" Marple

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Spirit of America Award 2023

This year we are pleased to present **Michael McMorrow** with the Spirit of America award. Mike and his wife Jane moved from Newport to Whitefield in 2016.

Mike is in perpetual motion. If there's a volunteer job to be done, Mike's number is on someone's speed dial. He believes in helping his community and doesn't just talk about it.

He was born and raised in Belgrade. Mike spent four years in the Navy as a Russian interpreter stationed in Turkey. He graduated from UMO, worked for Coles Express and then the postal service, while also serving 21 years in the Coast Guard Reserves.



Photo by Jane McMorrow

Mike has volunteered with the Beaver Deceivers (using his small boat to fight the beaver problem), Roads Committee, Budget Committee, the Food Bank, Cemetery Committee, one of the Geezer Gang volunteers at the library, offers his truck when one is needed to pick up something for the town, caretaker at the Maguire Preserve, and a member of the Trails Committee. He is also a MOFGA volunteer. Mike has just never really retired and according to him, he doesn't plan to anytime soon.

In an article written by Mike for the Whitefield News (July 2022), he wrote, "Fewer caretakers and volunteers to handle the routine chores of a growing town and more requirements, mean more functions will need to be done by paid employees." Mike takes this seriously and is willing to not only talk about it but get up and do something. He did admit in the same article that he was currently resting his wrist from tendonitis and elbow from tennis elbow, (not due to playing tennis, but using his chainsaw somewhere around town), but he said he can still type and attend meetings.

Thank you, Mike, for your service to the Town of Whitefield.

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 McMorrow, 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
- 2022 – Phil Russell

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
Website 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.

2023 Holiday Schedule

| | |
|--------------------------------|-----------------------------|
| New Year's Day 2023 (observed) | Monday, January 2, 2023 |
| Martin Luther King, Jr. Day | Monday, January 16, 2023 |
| President's Day | Monday, February 20, 2023 |
| Patriot's Day | Monday, April 17, 2023 |
| Memorial Day | Monday, May 29, 2023 |
| Juneteenth | Monday, June 19, 2023 |
| Independence Day | Tuesday, July 4, 2023 |
| Labor Day | Monday, September 4, 2023 |
| Indigenous Peoples Day | Monday, October 9, 2023 |
| Veteran's Day (observed) | Friday, November 10, 2023 |
| Thanksgiving Day | Thursday, November 23, 2023 |
| Thanksgiving Friday | Friday, November 24, 2023 |
| Christmas Day | Monday, December 25, 2023 |
| New Year's Day 2024 | Monday, January 1, 2024 |

Municipal Election Schedule 2023

Municipal Election will be held on:

Friday March 17, 2023

3:45 p.m.

Election of Moderator
at Central Fire Station,
24 Townhouse Road, Whitefield

4:00 p.m. - 8:00 p.m. Polls Open for Election of
Municipal Officials at
Central Fire Station,
24 Townhouse Road, Whitefield
Registrar of Voters on Duty
* See Sample Ballot on Page 186

Town Meeting Schedule 2023

Town Meeting will be held on:

Saturday March 18, 2023

10:00 a.m.

Business Meeting begins at
Whitefield Elementary School
164 Grand Army Road, Whitefield
* See Annual Warrant on Page 187



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



Photos 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 |
| Keith Sanborn | Term expires March 2025 |
| Seth Bolduc | Term expires March 2025 |

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 Laskey

Motor Vehicle Agent, IF&W Agent, Deputy Clerk, Deputy Treasurer, Deputy Tax Collector, Deputy Registrar

Laurel “Laurie” Mullens

Deputy Clerk, Deputy Treasurer, Deputy Registrar, Deputy Tax Collector

Casey Hayden

Fire Chief

Jesse Barton

Partial Term expires March 2024

Road Commissioner

David A. Boynton

3 Year Term expires March 2023

Code Enforcement Officer / Plumbing Inspector

Arthur Strout

Animal Control Officer

Lincoln County Sheriff

E-911 Addressing Officer

Lester E. Sheaffer, Jr

Yolanda Violette – Assistant

*** See Important Phone Numbers on inside back cover**

Municipal Officials cont.

Planning Board

| | |
|-----------------------|--------------------------------|
| Kristin Mason – Chair | 3 Year Term expires March 2023 |
| Glenn Angell | 3 Year Term expires March 2025 |
| Daniel Burns | 3 Year Term expires March 2023 |
| Kathy Dauphin | 3 Year Term expires March 2024 |
| Jennifer Grady | 3 Year Term expires March 2024 |

Appeals Board

| | |
|------------------------|--------------------------------|
| Anthony Marple – Chair | 1 Year Term expires March 2022 |
| John Parks, Secretary | 3 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 2022 (1 Year Appointment)

David Hayden– Chair
 Kathleen Goetzman
 Barbara Mayer
 Charles Vaughn
 Anthony “Tony” Marple
 George Hall
 Christopher DeLisle
 James McLean & Michael McMorrow



Whitefield Representatives to the School Board (3 Year Terms)

| | |
|-------------------|---------------------------------|
| Gretchen Morrow | Partial Term expires March 2023 |
| Kathleen Goetzman | 3 Year Term expires March 2025 |
| Deborah Talacko | 3 Year Term expires March 2024 |

Superintendent of Schools

Howard Tuttle

Town Office Staff:
 Laurie Mullens,
 Casey Hayden,
 Yolanda Violette
 Tina Laskey.

Photo by
 Yolanda Violette



Municipal Calendar FY 2022-2023

| | |
|---------------------------|--|
| July 01, 2022 | Fiscal Year Commences |
| September 23, 2022 | 2023 Tax Bills were sent out |
| October 15, 2022 | Date you may start licensing your Dogs for 2023 <i>*Must bring Current Rabies Certificate</i> |
| November 1, 2022 | Date you may start registering Snowmobiles for the 2023 Season |
| November 8, 2022 | State General/Gubernatorial Election / Municipal Referendum Election Polls Open 8 am – 8 pm |
| November 29, 2022 | First Half of 2023 Property Taxes Due |
| December 1, 2022 | Property Tax Stabilization Applications Due |
| December 1, 2022 | Date you may start purchasing Hunting/Fishing Licenses for 2023 |
| January 10, 2023 | Date of mailing certified 2021 Lien Foreclosure Notices |
| January 31, 2023 | Last Day to License Dogs |
| February 01, 2023 | Late Fees (\$25.00) begin for Dog Licensing |
| February 16, 2023 | Foreclosure Date of 2021 Property Taxes |
| March 17, 2023 | Municipal Election of Town Officials Polls Open 4 pm – 8 pm |
| March 18, 2023 | Annual Town Meeting 2023 10 AM Whitefield Elementary School |
| April 01, 2023 | Homestead / Veterans Exemptions / Tree Growth Applications / Etc. /Personal/Business Property Declarations Due |
| April 28, 2023 | Second Half of 2023 Property Taxes Due |
| May 01, 2023 | Date to start Registering ATVs for 2024 year |
| June 13, 2023 | RSU #12 Budget Referendum Polls Open 4 PM to 8 PM Central Fire Station |
| Early July | Projected time of mailing certified 2023 30-day Lien Notices |
| June 30, 2023 | Any unpaid 2023 Real Property Taxes will be listed in the Town Annual Report |
| June 30, 2023 | 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 10:00 AM | Cemetery Committee |
| Fourth Wednesday 6:00 PM | Facilities Committee |
| First Thursday 6:30 PM | Solid Waste Committee |
| Second & Fourth Monday 6:00 PM | EMS Task Force Committee |
| Second Thursday 4 PM | Library Committee |

Note: Meeting days subject to change due to holidays.

Select Board Report

Leonard's Bridge was finally completed and the South Hunts Meadow Road was reopened. The last of it was the guard rail which was finally installed. With this out of the way the Select Board is now looking to replace the Joy's Pond culvert just north of Leonard's Bridge on the South Hunts Meadow Road. This culvert easily overflows and the beavers damming the culvert constantly are causing a lot of work which is adding to the damage of the culvert as it is cleared.

We went into the winter with a different strategy for sanding our roads. We are cutting back on the amount of the salt we are putting on the dirt roads as this is causing a lot of mud during the thaw. We will only salt and sand dirt roads if they get icy or they are on a hill. The salt has been destroying our gravel roads causing more interim repairs and then having to schedule a reconstruction.

The Select Board has been getting ready to do a revaluation in town. We are at 87% of the state valuation and getting this low reduces the amount of money we receive from the state for the homeowner's exemption, other exemptions and the RSU also receives less money. We have been putting money aside for this for two years now.

At the last town meeting the town had voted to appoint a road commissioner instead of electing one. We recently hired Dylan Peaslee of Jefferson as our road commissioner for the following year. The Road Committee and the Select Board were satisfied with his qualifications.

During this year there was an ongoing landowner issue on the Weary Pond Road. It escalated to the town when a petition to place an article on the warrant to seize the property in question by eminent domain was verified and presented to the board. The Board decided not to place this on the warrant for town meeting on advice from the town's attorney.

Respectfully Submitted,
Lester E Sheaffer, Jr, Chair
Charlene Donahue, Vice Chair
William "Bill" McKeen
Keith Sanborn
Seth Bolduc



Bill McKeen, Lester Sheaffer Jr, Charlene Donahue, Keith Sanborn, Seth Bolduc.
Photo by Yolanda Violette

Administrative Assistant's Report

To the residents/taxpayers for the Town of Whitefield,

As I sit here and try to recap a year of events either in the office or out within the town.

I'll start with the projects around the town....

The biggest project was the Leonard's Bridge Culvert, which is now completed (see the pictures at the end of the annual report). It collapsed on April 1, 2021, the road closed immediately till the fall. Once fall arrived and mother nature provided us with weather that would not allow us to proceed as planned with the replacement of the culvert, the old culvert was filled back in and around and compacted and tested for weight load to allow the road to be re-opened for the winter on December 16, 2021. On August 8, 2022 the road then closed again, this time for the replacement of the culvert. Dirigo Timberlands worked for just about two weeks to get it done. August 19, 2022 the road re-opened with the new culvert in place. It was later paved and the guardrails were set up October 1, 2022.

Another project was the Sand & Salt Shed Arch replacement. That took place in August of 2021. The sand had to be moved out for this project. The metal roofing of the sand shed was removed in a section approximately 12' and bracing had to put in place to hold the two sections together (see pictures at the end of the annual report). The new arch was then installed and braced back to the other sections and the roofing was then placed back.

Line striping was approved at the annual town meeting in June 2021 and was completed on Townhouse, Hunts Meadow and North Hunt Meadow Roads in September 2021. The select board has received a lot of positive responses since this was completed. This will be an ongoing expense to get more roads done and then keep up on them.

The Select Board has been working with several land owners in regards to junk yards. The Town went to court on 6 cases in March of 2022. Each had fines set by the court and dates to clean up by. The landowners have worked throughout the year, the SB allowing extensions to get the yards cleaned up. All those cases are now resolved. They are now working on 3 other cases that are currently at the beginning stages of the court process. The Town has a Junkyard Ordinance, which can be found on our website at https://townofwhitefield.com/policies_ordinances/

Administrative Assistant's Report cont.

The public water access has been tested for PFAS and came back positive. Our level is at 34.3 ng/L, the State guideline is 20 ng/L. If the budget is approved at the upcoming town meeting, we will be installing a water filtration system to remove the PFAS in the water. At this time and until the filtration system is in place, please use water at your discretion.

Through Efficiency Maine, in spring of 2021, we were able to update the lights in the Sand/Salt Shed to led bulbs, along with the exterior light at the recycling building and the exterior lights at the town office at a minimal expense to the town. The total project was \$1,468 and with the rebates available we only paid \$40.

Around the office.....

The old furnace and the old oil tank have been removed from the town office and the heating source for the office is now only heat pumps. This is a project that was in the works before I was in office in July of 2020 and went on at a stand still for a bit, which is now completed.

The Town hired a cleaning person, Kermit "Kip" Glidden, in September 2021. He comes in weekly to clean the town office and the fire station. He also was hired to do maintenance jobs around the facilities, as needed. Thank you Kip. We hired a full time Office Clerk in March 2022, Casey Hayden. She has been a great asset to the office.

My goal is to provide quality service to our customers and with your help we can achieve it together.

I can be reached anytime during regular business hours 549-5175 or by email townwhitefieldadm@gmail.com

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

Photo by Yolanda Violette



Town Clerk's Report

As the Town Clerk, some of the duties include vitals, dogs, elections, licenses, record management, access to public records etc. I will touch on a couple.

Elections occur throughout the year. We have our annual municipal election and town meeting in March, the RSU 12 budget referendum is held in June and sometimes it is piggy backed with a state election. Finally, we have the annual state election in November which varies on the type of election. At times it is necessary for the Select Board to hold a special town meeting. In this FY 21-22 we held 4 Special Town Meetings. They were for Leonard's Bridge, Medical Marijuana Moratorium Ordinance, Broadband – ARPA funds and for a Commercial Solar Moratorium, all of which passed at each meeting. Minutes of these meetings and all other town meetings can found on our web-site at <https://townofwhitefield.com/>. You can see the attendance at each meeting in the Registrar of Voters report on page 18. These meetings are always posted 7 days in advance on our website, in the office, at Whitefield Market, Sheepscot General, Country Corners and the post offices. At the beginning of Covid, the procedure at the polls for entering them was changed to entering through the bay side of the fire station to allow adequate spacing between voters and to allow a longer line inside. Though it was a change and hard for voters to accept and get used to, it seems the voters have now adapted to it. I will continue to follow this same procedure of entering the polls in the bay side door and making the way down the hall and around the polling place and exiting out the front entrance.

Dog licensing is probably the hardest part of the clerk job. Although it seems like a simple thing to do, it is hard on us. You as the dog owner need to know the rules of licensing, they are as follows: All licenses expire December 31st each year. Dog licensing begins on October 15th for the next year. You have from October 15th till December 31st to license. You then have a month grace period, till January 31st (a total of 3 ½ months). On February 1st the late fee begins, NO exceptions, which is \$25/dog, State Law! We ask that if you no longer own a dog, whatever the situation, that you notify us so we can remove the dog from our list. We do our best to notify you with reminders while in the office or a courtesy mailing in January.

I can be reached anytime during regular business hours 549-5175 or by email townwhitefieldadm@gmail.com

Sincerely,
Yolanda Violette
Town Clerk Town of Whitefield



Town Clerk's Report cont.

Vital Statistics Yearly Totals

July 1, 2021 – June 30, 2022

| | |
|-------------------------|----|
| Births | 5 |
| Out of Town Births | 22 |
| Marriages Residents | 14 |
| Marriages Non-Residents | 2 |
| Deaths | 27 |

Deaths

IN LOVING MEMORY OF

| | | |
|------------|---------------------------|----|
| 07/01/2021 | Sylvia G McMahon | 89 |
| 07/03/2021 | Grace Gertrude Jones | 95 |
| 07/25/2021 | James H Follett | 80 |
| 08/02/2021 | Jerre Michael Colby | 78 |
| 08/10/2021 | Donald D Morey | 83 |
| 08/10/2021 | Edmund J Blier | 82 |
| 08/12/2021 | Gary W Trussell | 76 |
| 08/22/2021 | Mario C Ouellet | 66 |
| 08/25/2021 | Leonard A Waldron | 75 |
| 09/11/2021 | Ronald Lee Childs | 65 |
| 09/22/2021 | Helen D Waldron | 74 |
| 11/21/1921 | Paul Elden Perkins | 79 |
| 11/29/2021 | Dana Hovey Getchell | 92 |
| 12/03/2021 | Lugracia Sumpter | 92 |
| 12/09/2021 | Ronald Omar Atwood | 87 |
| 12/22/2021 | Mark Albion Creamer | 57 |
| 01/07/2022 | Charles Wesley Acker | 93 |
| 01/19/2022 | Wade Eugene McLaughlin | 49 |
| 02/02/2022 | Hillburn Corliss Bunker | 89 |
| 02/15/2022 | Daniel F Trask Sr | 90 |
| 02/16/2022 | Wanda Jean Avant | 71 |
| 02/18/2022 | Gregory Matthews Hart | 74 |
| 02/27/2022 | Terry Mark Parsons | 55 |
| 03/08/2022 | Marlene Violette Wincapaw | 80 |
| 03/17/2022 | Alice A Hutchinson | 74 |
| 05/21/2022 | John W Thomas III | 80 |
| 06/06/2022 | John P Jacques Jr | 73 |

Town Clerk's Report cont.

Marriages (Residents)

Allyson Diann Barter / Dakota Knight Tripp
 Gregory Anson Doughty / Jessica Emily Grant
 Jeanette Marie Lane / Richard Raymond Potter Jr
 Lydiann J Miller / Dannie J Yoder
 Enos D Troyer / Katie M Yoder
 Jacob M Yoder / Fannie J Gingerich
 Teena Marie Savage / Michael Eugene Kirkpatrick
 Carla Marie Jackson / Thomas Everett Thornton Jr
 Lisa Lauren Hartnett / Devon Joseph DeCato
 Benjamin Patrick Brann / Lexxus Marie Ross
 David Paul Roubik / Elizabeth Amanda Jones
 Keri Sue Chase / Alexander Scott Emerson
 Lori Kaye White / Roy Merlin Denham
 Tyler Richard Davis / Taylor Rose Bean

Motor Vehicle Registrations

| | | | |
|----------------|------|--------------------|-----|
| Registrations | 2391 | Titles | 266 |
| Vanity Plates | 140 | Lost Plates | 26 |
| Duplicate Regs | 26 | Duplicate Stickers | 57 |
| Transfers | 87 | Transit Plates | 10 |
| Special Permit | 1 | | |

Dog Licenses

477 (includes 27 online dog licenses)
 Altered 386 – Unaltered 91
 1 duplicate tag issued

Per Maine State law, all dogs six months and older must be licensed. Licensing begins annually on October 15 and ends January 31. You must present a current State of Maine Rabies Certificate. Failure to license your dog on time will result in a late fee of \$25.00 plus possible fines from the Animal Control Officer.

Hunting and Fishing Licenses Issued

| | | | |
|-------------------------|----|----------------------------|----|
| Archery Hunting License | 6 | Over 70 Lifetime | 1 |
| Bear Hunting Permit | 3 | Migratory Waterfowl | 4 |
| Crossbow Permit | 3 | Muzzleloader Permit | 10 |
| Fishing License | 56 | Coyote Night Hunt Permit | 5 |
| 1 Day Fishing License | 2 | Pheasant Permit | 1 |
| NR Fishing License | 1 | Spring/Fall Turkey | 7 |
| Hunting License | 27 | Saltwater Fishing Registry | 3 |
| Junior Hunting License | 2 | | |
| Combination License | 50 | | |

Town Clerk's Report cont.

Inland Fisheries & Wildlife Registrations

| | |
|------------|--------------------------|
| ATV | 97 |
| Boat | 137 (11 without Milfoil) |
| PWC | 8 |
| Snowmobile | 75 |

Automobile Junkyard Permits

Paul's Pick-A-Part, Inc.

Graduates of Whitefield

| | |
|-------------------------|--------------------------|
| Sullivan Anderson | Lincoln Academy |
| Griffen Bond | Lincoln Academy |
| Joseph Clements | RSU # 2 |
| Cecilia Cole | RSU # 1 |
| Colin Dalton | Lincoln Academy |
| Riley DeLisle | Lincoln Academy |
| Kaden Doughty | Erskine Academy |
| Alexander Drolet | Erskine Academy |
| Emma Elwell | Lincoln Academy |
| David Gosselin-Martinez | Erskine Academy |
| Gabriela Hagar | Lincoln Academy |
| Samantha Haskell | RSU # 11 / MSAD # 11 |
| Isaac Hayden | Erskine Academy |
| Joshua Henley | Home School |
| Kyle Holmes | Lincoln Academy |
| Madelyne Koehling | Erskine Academy |
| Reese Martin | Erskine Academy |
| Miranda Northrup | Lincoln Academy |
| Page Olson | Lincoln Academy |
| David Pierpont | Erskine Academy |
| Kadince Rideout | Erskine Academy |
| Brody Sanborn | Harpwell Coastal Academy |
| Keara Saulnier | RSU # 2 |
| Andrew Shaw | Erskine Academy |
| Hugo Smith | Erskine Academy |
| Kaitlyn White | RSU # 11 / MSAD # 11 |
| Nathan True | Lincoln Academy |



Registrar of Voters FY 2021 – 2022

We held **9 Elections** within this Fiscal Year. They were as follows:

| | | |
|-----------|------------------------------------|--------------------|
| 9/9/2021 | Sp Town Meeting – Leonard’s Bridge | 17 Voters |
| 10/21/21 | Sp Town Meeting – Moratorium | 19 Voters |
| 11/2/2021 | State General Referendum Election | 858 Voters |
| 11/9/2021 | Sp Town Meeting – ARPA-Broadband | 25 Voters |
| 3/18/2022 | Municipal Election | 96 Voters |
| 3/19/2022 | Annual Town Meeting | 92 Voters |
| 5/25/2022 | RSU District Budget Meeting | 6 Voters |
| 6/14/2022 | State Primary/RSU #12 Budget | 214-State /226-RSU |
| 6/21/2022 | Sp Town Meeting – Solar Moratorium | 12 Voters |

Whitefield has **1844** Registered Voters (Active) as of 6/30/2022

Elections for FY 2022 – 2023 held

| | | |
|-----------|--------------------------------------|------------------------|
| 8/29/2022 | Sp Town Meeting – ARPA- EMS | 28 Voters |
| 11/8/2022 | State Gubernatorial General/Muni Ref | 1241-State / 1225-Muni |

***** Mark Your Calendars *****

Upcoming Elections FY 2022 – 2023 to be held

| | |
|-----------|---------------------------|
| 3/17/2023 | Municipal Election |
| 3/18/2023 | Annual Town Meeting 2023 |
| 6/13/2023 | RSU #12 Budget Referendum |
| 11/7/2023 | State 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



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/>



Photo by Yolanda Violette

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. RJD Appraisal, who act as our Assessors Agent, are scheduled to be in the office once a month. When in the office they update the regular annual reviews of new notice to builds or any other changes submitted, yearly transfers, meet with taxpayers, etc.

All notifications and applications for exemptions must be filed at the Town Office no later than April 1, 2023 for the 2024 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, 2023 can apply for a Homestead Exemption. One can only receive this exemption on the home that is his/her primary residence. The State's current Homestead Exemption amount is \$25,000.

Veterans who will be 62 years of age on or before April 1, 2023 and who served during recognized war periods or any widow or minor children of veterans who would have been 62 years of age as of April 1, 2023 **may be** eligible for a tax exemption. **Veterans** receiving a 100% disability pension from the Veterans Administration **may be** eligible for an exemption. The State's 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, 2023 to see if he or she is eligible for a tax exemption. The State's 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.

The State gathers sales information every year from each municipality and determines by a percentage how far our average sales are from market value. When we are more than 10% below, the state no longer reimburses our exemptions at the full rate. It is adjusted by a percentage, by how much we are below market value. We are currently at 92%. These are our current rates for each exemption - Homestead 23,000, Veterans 5,520, Blind 3,680. Tree Growth softwood 288, mixed wood 354 and hard wood 231. In 2021 we were at 98%. Due to the decrease, we are preparing for a full revaluation.

A **town-wide revaluation** is planned for April 1, 2024, by RJD Appraisal. This will consist of a visit to every property within the town with buildings on it. Once completed, a letter will be mailed to every land owner. A date will be set for anyone with questions to come to discuss the changes with the Assessor. If you have any questions before the revaluation occurs, contact the Town Office during regular business hours.

The new **Property Tax Stabilization Program**, LD 290, began in 2022, which will be applied toward the taxes that are committed in the fall of 2023. Property Tax Stabilization for Senior Citizens, also known as the Property Tax Stabilization Program, is a State program that allows certain senior-citizen residents to stabilize, or freeze, the property taxes on their homestead. As long as you qualify and file a timely application each year, the tax billed to you for your homestead will be frozen at the amount you were billed in the prior tax year. Eligible residents who move may transfer the fixed tax amount to a new homestead, even if that new homestead is in a different Maine municipality.

To be eligible for the Program, an individual must meet all of the following as of April 1 of the property tax year for which they are requesting stabilization (so for applications due December 1, 2022, qualifications must be met as of April 1, 2023):

- 1) at least 65 years old,
- 2) a permanent resident of Maine,
- 3) have owned a Maine homestead for at least ten years, and
- 4) be eligible for a homestead exemption on the property they are placing in the Program.

If your homestead is owned by more than one individual as joint tenants, only one owner needs to qualify for the Program to participate. There are no income or asset limitations to qualify. The **Property Tax Stabilization NEEDS to be APPLIED for EVERY YEAR**. The deadline for your application is **December 1st each year**.

If you are planning on any type of construction project, adding on, new construction, outbuildings, etc, remember to complete a **Notice to Build** to be approved before construction begins. Both the Notice to Build and Building and Development Ordinance are available on our website at https://townofwhitefield.com/policies_ordinances/
<https://townofwhitefield.com/forms-permits/>

Whitefield State Valuations

2021: \$210,750,000

2022: \$227,100,000

Photo by
Yolanda
Violette



The Municipal Valuation Return for Whitefield Maine for 2021 (for 2022 Taxes):

| | | | |
|---|---|-----------------|-----------------|
| Valuations: | Local taxable Real Estate Valuation | \$ 188,706,428 | |
| | Local taxable Personal Property Valuation | \$ 1,186,375 | |
| | Homestead Exemption Reimbursement Value | \$ 11,405,651 | |
| | BETE Exemption Reimbursement Value | \$249,100 | |
| | Total Valuation base | | \$ 201,423,004 |
| | | | |
| Appropriations: | County Tax - Lincoln | \$ 284,802 | |
| | Municipal Appropriation | \$ 1,591,698 | |
| | Local Education-RSU 12 | \$ 2,455,957.87 | |
| | Total Appropriations | | \$ 4,332,457.87 |
| | | | |
| Allowable deductions: | Municipal Revenue Sharing | \$ 225,000 | |
| | Other Revenues | \$ 519,600 | |
| | Total deductions | | \$ 744,600 |
| Net to be raised by local property tax rate | | | \$ 3,587,857.87 |
| Overlay | | | \$ 15,599.67 |
| Minus ½ Homestead | | | \$ 204,047.10 |
| Minus ½ BETE | | | \$ 2,228.20 |
| Tax to be Collected | | | \$ 3,397,182.42 |

Commitment date: September 14, 2021

4% Interest Rate

Due Dates: 11/30/2021 & 4/29/2022

**2022 Tax
Rate:
17.89 per
\$1000 of
Valuation**

Photo by
Yolanda Violette



Tax Collector’s Report

Year Ending June 30, 2022

| | Amount |
|--|---------------------------|
| 2022 Real Estate Commitment | \$3,375,958.18 |
| Real Estate Supplementals | \$0.00 |
| Real Estate Abatements | |
| ROBERT B LIGHTFOOT & SUSAN WALKER | 438.31 |
| Poverty Abatements | 2,914.17 |
| Total Real Estate Abatements | \$3,552.48 |
| Adjusted Real Estate Tax Amount | \$3,372,605.70 |
| 2022 Personal Property Commitment | \$21,224.24 |
| Personal Property Supplementals | 0.00 |
| Personal Property Abatements | 41.15 |
| Adjusted Personal Property Tax Amount | \$21,183.09 |
| Total Real Estate and Personal Property Tax | \$3,393,788.79 |
| Real Estate Taxes Collected | \$3,264,652.77 |
| Personal Property Taxes Collected | \$20,767.38 |
| Total Taxes Collected as of June 30, 2022 | \$3,282,067.67 |
| Total Taxes Due as of June 30, 2022 | \$111,762.27 |

Photo by Yolanda Violette



2022 Outstanding Real Estate Taxes

As of June 30, 2022

* = Partial payment made after June 30, 2022

** = Full payment after June 30, 2022 until February 28, 2023

| | Name | Original Tax | Payment / Adjustments | Amount Due |
|----|---|-------------------------|----------------------------------|-----------------------|
| * | ALLEN, GERALD L | 388.68 | 209.72 | 178.96 |
| ** | BARNES, ROBERT S II | 658.53 | 0.00 | 658.53 |
| ** | BARTLETT, KENNETH | 1,202.69 | 601.35 | 601.34 |
| ** | BEAL, ADELINE | 357.80 | 354.86 | 2.94 |
| ** | BINNS, DENNIS & JANET | 4,296.53 | 4,158.09 | 138.44 |
| ** | BINNS, DENNIS R & JANET | 245.81 | 98.07 | 147.74 |
| ** | BLACK TREE REAL ESTATE | 2,272.62 | 0.00 | 2,272.62 |
| ** | BOTHFIELD, DAVID & SEIDEL, KA- RIN M | 737.25 | 0.00 | 737.25 |
| ** | BOYNTON, MARY M ESTATE OF | 547.43 | 0.00 | 547.43 |
| ** | BRANN, BENJAMIN R | 3,663.35 | 3,662.75 | 0.60 |
| ** | BRANN, JAMES M | 1,319.01 | 580.20 | 738.81 |
| ** | BRANN, REGINALD T | 890.51 | 0.00 | 890.51 |
| * | BRANN, ROBERT & FAITH | 1,514.21 | 100.00 | 1,414.21 |
| | BRANN, ROBERT A JR | 1,149.83 | 0.00 | 1,149.83 |
| ** | BROWN, LLOYD | 171.74 | 85.87 | 85.87 |
| ** | BUCKINGHAM, TERRI ANN | 110.02 | 96.33 | 13.69 |
| ** | CHASE, ABRAM D | 23.35 | 0.00 | 23.35 |
| ** | CHASE, C PATRICK & ROBIN | 3,065.06 | 2,244.41 | 820.65 |
| ** | CHASE, CHARLES P | 3,361.71 | 3,360.60 | 1.11 |
| ** | CHASE, ROBIN L & PATRICK C | 957.72 | 0.00 | 957.72 |
| ** | COTE, MICHAEL J | 31.93 | 15.97 | 15.96 |
| ** | COUNTRY MANOR ASSOCIATES | 9,739.10 | 4,869.55 | 4,869.55 |
| ** | CUMMINGS, RICHARD L JR | 888.94 | 0.00 | 888.94 |
| ** | CUMMINGS, RICHARD L JR | 179.60 | 0.00 | 179.60 |
| ** | CUMMINGS, RICHARD L JR | 674.86 | 0.00 | 674.86 |
| ** | DAVEY, REGINA A | 3,146.19 | 1,573.10 | 1,573.09 |
| ** | DAVEY, REGINA A | 292.91 | 146.46 | 146.45 |
| ** | DERECKTOR, ELIZABETH | 2,207.21 | 0.00 | 2,207.21 |
| ** | DERECKTOR, ELIZABETH & BROWN, PETER | 231.59 | 0.00 | 231.59 |

2022 Outstanding Real Estate Taxes cont.

| | Name | Original Tax | Payment / Adjustments | Amount Due |
|----|-------------------------------|-------------------------|----------------------------------|-----------------------|
| ** | DOWLING, JAMES A HEIRS OF | 1,660.59 | 0.00 | 1,660.59 |
| ** | DUBE, KAREN M & MICHAEL R | 862.41 | 0.10 | 862.31 |
| | EDGECOMB, VICTOR A & ANN D | 1,377.26 | 0.00 | 1,377.26 |
| * | FAIRSERVICE, MICHAEL O | 1,383.36 | 12.89 | 1,370.47 |
| ** | FOYE, THERESA | 158.51 | 80.17 | 78.34 |
| ** | GRIFFIN, BRYAN & HOLLY | 495.12 | 494.66 | 0.46 |
| ** | GRIFFIN, HOLLY D & BRYAN J | 3,402.32 | 3,399.15 | 3.17 |
| | GROTON, EVELINA J & MICHAEL S | 931.66 | 0.00 | 931.66 |
| ** | HANNA, LAURA VERONICA | 736.17 | 368.09 | 368.08 |
| ** | HANSON, WALTER KING II | 1,376.90 | 346.93 | 1,029.97 |
| | HARRINGTON, PHIL | 609.15 | 0.00 | 609.15 |
| ** | HARVILLE, THOMAS W | 1,447.91 | 4.34 | 1,443.57 |
| ** | HATCH, KENNETH L III | 2,777.64 | 0.00 | 2,777.64 |
| ** | HOWE, EDWARD E | 2,400.86 | 1,198.33 | 1,202.53 |
| ** | JAMES, PAULA J | 1,588.74 | 1,036.81 | 551.93 |
| ** | JOSLYN, LYMAN GARRETT | 151.30 | 75.57 | 75.73 |
| ** | KAKASENKO, LYDIA | 724.55 | 0.00 | 724.55 |
| ** | KELLEY, EUGENE W & JAMES W | 1,739.80 | 869.90 | 869.90 |
| ** | KELLEY, EUGENE W & JAMES W | 1,018.57 | 509.29 | 509.28 |
| ** | KILEY, MICHAEL | 2,119.20 | 0.00 | 2,119.20 |
| ** | KILEY, MICHAEL P | 538.74 | 269.37 | 269.37 |
| ** | KING, ERIN | 10.73 | 0.00 | 10.73 |
| ** | KING, ERIN | 5,892.52 | 0.00 | 5,892.52 |
| * | KNOX, VIOLET | 734.80 | 0.00 | 734.80 |
| | LACKEY, REBECCA WRIGHT | 1,549.90 | 0.00 | 1,549.90 |
| | LANDRY, MARK E | 569.17 | 0.00 | 569.17 |
| ** | LEAR, ROBERT A | 2,534.37 | 1,686.57 | 847.80 |
| ** | LEDOGAR, KATE | 637.69 | 0.00 | 637.69 |
| | LILLY, HAROLD W JR | 1,268.54 | 0.00 | 1,268.54 |
| | MCCORMICK, KAREN E | 1,606.31 | 0.00 | 1,606.31 |
| * | MCCORMICK, STEVEN C & LANA | 2,847.98 | 0.00 | 2,847.98 |
| | MCDONALD, STEVEN P | 2,788.42 | 0.00 | 2,788.42 |
| * | MCLEAN, GEORGE | 433.69 | 44.11 | 389.58 |

2022 Outstanding Real Estate Taxes cont.

| | Name | Original Tax | Payment / Adjustments | Amount Due |
|----|---------------------------------------|-------------------------|----------------------------------|-----------------------|
| ** | MELLOR, DANIEL J SR & ANNIE LOUISE | 754.17 | 0.00 | 754.17 |
| ** | MICHAUD, SHANE B & RIPLEY, IVA | 1,749.53 | 363.92 | 1,385.61 |
| | MILLER, KURT E | 1,708.41 | 0.00 | 1,708.41 |
| * | MILLER, KURT E JR | 446.36 | 35.84 | 410.52 |
| ** | MINOTY, PENNY L | 888.61 | 713.56 | 175.05 |
| ** | MONDINO, MITCHELL & TARA | 908.63 | 0.00 | 908.63 |
| | MT VERNON AVE, LLC | 3,166.19 | 0.00 | 3,166.19 |
| ** | NEWELL, ANITA M | 927.24 | 463.62 | 463.62 |
| ** | NEWTON FAMILY REAL ESTATE TRUST | 3,680.03 | 1,688.57 | 1,991.46 |
| ** | NILES, KIMBER & JANE | 3,244.76 | 3,244.77 | -0.01 |
| ** | NORTON, SEAN JUSTIN | 363.17 | 181.46 | 181.71 |
| ** | OXFORD PROPERTIES LLC | 1,628.53 | 1,627.91 | 0.62 |
| ** | OXFORD PROPERTIES LLC | 189.28 | 0.00 | 189.28 |
| ** | OXFORD PROPERTIES LLC | 406.10 | 0.00 | 406.10 |
| * | PEASLEE, JUANITA M | 1,174.60 | 71.07 | 1,103.53 |
| | PEASLEE, LISA M | 825.43 | 0.00 | 825.43 |
| * | PEASLEE, STORM D | 1,433.72 | 0.00 | 1,433.72 |
| * | PEASLEE, TIMOTHY | 774.55 | 0.00 | 774.55 |
| * | PERRY, BURT A | 3,157.16 | 1,083.56 | 2,073.60 |
| ** | PIGNATELLO, LAUREN M & SEAN M | 609.83 | 0.00 | 609.83 |
| | PIGNATELLO, SEAN | 112.80 | 0.00 | 112.80 |
| | PILLING, JAMES A | 1,495.12 | 0.00 | 1,495.12 |
| | PIPKIN, RICHARD & IDA HEIRS | 169.96 | 0.00 | 169.96 |
| ** | POTTER, STEVEN C SR & KIM M | 821.96 | 289.12 | 532.84 |
| ** | PRESCOTT, EZELDA P ESTATE | 3,564.65 | 1,782.33 | 1,782.32 |
| ** | RICHARDS, JONATHAN L & MAR- LENE M | 457.30 | 457.15 | 0.15 |
| | RIPLEY, NANCY HEIRS | 1,522.44 | 0.00 | 1,522.44 |
| ** | ROY, CONNIE M & DANIEL E | 2,708.01 | 1,332.94 | 1,375.07 |
| * | RUSSELL, ANN | 384.90 | 23.64 | 361.26 |
| ** | RUSSELL, MARGARET A | 395.91 | 0.00 | 395.91 |
| ** | RUSSELL, MARGARET A | 357.80 | 0.00 | 357.80 |
| ** | SCHAU, ROBERT C | 1,498.29 | 0.00 | 1,498.29 |

2022 Outstanding Real Estate Taxes cont.

| | Name | Original Tax | Payment / Adjustments | Amount Due |
|-----------------------------|---|-------------------------|----------------------------------|-----------------------|
| * | SMITH, JORDAN | 4,610.86 | 0.00 | 4,610.86 |
| ** | ST PETER, CHARLES E JR, ESTATE | 1,501.38 | 20.89 | 1,480.49 |
| ** | STAPLES, LYMAN | 1,762.24 | 881.12 | 881.12 |
| ** | STAPLES, SANDRA L | 773.15 | 386.58 | 386.57 |
| | STICKNEY, GEORGE | 1,471.45 | 0.00 | 1,471.45 |
| ** | SULLIVAN, LORETTA ESTATE | 2,388.71 | 0.00 | 2,388.71 |
| | SURETTE, PETER B | 2,045.17 | 0.00 | 2,045.17 |
| * | THAYER, PATRICK A & EDGERLY, SARAMAE E | 1,243.77 | 335.72 | 908.05 |
| ** | THORNTON, ALAN T & JOYCE | 1,243.27 | 484.60 | 758.67 |
| ** | TIMKO, MARK | 3,190.34 | 0.00 | 3,190.34 |
| ** | WALLACE, DONNA J | 143.12 | 2.81 | 140.31 |
| ** | WASHBURN, JESSICA R | 646.37 | 16.74 | 629.63 |
| ** | WHEELER, DAVID A | 413.62 | 0.00 | 413.62 |
| ** | WILLIAMSON, GLENN A & MER- LENE A | 2,081.22 | 1,019.58 | 1,061.64 |
| * | WILSON, CLIFFORD E | 884.25 | 0.00 | 884.25 |
| ** | WINCHENBACH, TIFFANY M & MICHAEL | 591.98 | 296.73 | 295.25 |
| ** | WOOD, ERIC M | 537.59 | 0.00 | 537.59 |
| * | WOODBURY, BRIAN | 887.34 | 10.47 | 876.87 |
| ** | YODER, MOSE | 1,240.24 | 1,229.64 | 10.60 |
| ** | YODER, MOSE J | 2,431.47 | 2,410.69 | 20.78 |
| Total for 114 Bills: | | 164,314.04 | 53,008.64 | 111,305.40 |

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 and payment options that may be available to you.

Photo by Yolanda Violette



2022 Personal Property Taxpayer List

| Acct | Name & Address | Category Breakdown | Assessment | Exempt | Total | Tax |
|----------------|--|--------------------|--------------------|----------|------------------|------------------|
| 121 | BAILEYS ORCHARD 255 NORTH HUNTS MEADOW | MACHINERY | 3,820 3,820 | 0 | 3,820 | 68.34 |
| 124 | COUNTRY MANOR 132 MAIN STREET | OTHER | 35,075 35,075 | 0 | 35,075 | 627.49 |
| 54 | DIRECTV, LLC 0 VARIOUS LOCATIONS | OTHER | 1,600 1,600 | 0 | 1,600 | 28.62 |
| 103 | KSR TECHNOLOGIES 0 | OTHER | 3,300 3,300 | 0 | 3,300 | 59.04 |
| 104 | MAINE PURSUITS 0 | OTHER | 2,000 2,000 | 0 | 2,000 | 35.78 |
| 133 | MARCUS FAMILY FARMS LLC 0 | FURN/FIXTURE | 5,871 5,871 | 0 | 5,871 | 105.03 |
| 69 | MARLIN LEASING 444 WISCASSET ROAD | MACHINERY | 3,200 3,200 | 0 | 3,200 | 57.25 |
| 25 | NORTH WHITEFIELD 3 MILLS ROAD | FURN/FIXTURE | 3,431 3,431 | 0 | 3,431 | 61.38 |
| 101 | PAWNEE LEASING 0 | MACHINERY | 5,700 5,700 | 0 | 5,700 | 101.97 |
| 129 | SHEEPSCOT LINKS GOLF 824 TOWNHOUSE ROAD | MACHINERY | 36,800 36,800 | 0 | 36,800 | 658.35 |
| 131 | SPECIALTY PRODUCTS 208 ROCKLAND ROAD | OTHER | 410,400 410,400 | 0 | 410,400 | 7,342.06 |
| 29 | SPECTRUM NORTHEAST, LLC 0 VARIOUS LOCATIONS | OTHER | 540,700 540,700 | 0 | 540,700 | 9,673.12 |
| 88 | SPECTRUM NORTHEAST, LLC 0 VARIOUS | OTHER | 127,900 127,900 | 0 | 127,900 | 2,288.13 |
| 132 | SPICER TREE 0 | MACHINERY | 4,278 4,278 | 0 | 4,278 | 76.53 |
| 102 | UNIFI EQUIPMENT 0 | MACHINERY | 2,300 2,300 | 0 | 2,300 | 41.15 |
| Totals: | | | 1,186,375 | 0 | 1,186,375 | 21,224.24 |

2022 Outstanding Personal Property Taxes

As of June 30, 2022

(* = Payment made after June 30, 2022)

Non Zero Balance on All Accounts

Tax Year: 2022-1 to 2022-2

As of: 06/30/2022

| Acct | Name | Year | Original Tax | Payment / Adjustments | Amount Due |
|---------------------------|-------------------------------|------|---------------|-----------------------|---------------|
| 124* | COUNTRY MANOR | 2022 | 627.49 | 313.75 | 313.74 |
| 101* | PAWNEE LEASING CORPORATION | 2022 | 101.97 | 0.00 | 101.97 |
| 102* | UNIFI EQUIPMENT FINANCE, INC. | 2022 | 41.15 | 0.00 | 41.15 |
| Total for 3 Bills: | | | 770.61 | 313.75 | 456.86 |

Real Estate Valuations

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|--------------|------------|----------------|------------------|-------------|-------------|
| 988 | 18 GARDINER ROAD REALTY TRUST | 013-017 | 30,000 | 8,415 | | 38,415 | \$ 642.30 |
| 981 | 299 GRAND ARMY LLC | 013-028 | 36,482 | 240,226 | | 276,708 | \$ 4,626.56 |
| 262 | AASE, H TODD & RICHARDS, DANIEL W | 011-014 | 30,922 | | | 30,922 | \$ 517.02 |
| 418 | ABBOTT, TRAVIS R | 013-021 | 86,740 | 129,106 | | 215,846 | \$ 3,608.95 |
| 959 | ACEDO, STEPHEN F & CAROL P | 013-023 | 30,000 | 71,074 | 23,000 | 101,074 | \$ 1,305.40 |
| 322 | ACKER, CHARLES W & MAYER, BARBARA | 018-048 | 70,950 | 172,982 | 28,520 | 243,932 | \$ 3,601.69 |
| 455 | ACKERMAN, JULIA H | 003-016 | 30,450 | 106,613 | 23,000 | 137,063 | \$ 1,907.13 |
| 1516 | ACKERSON, WILLIAM E & MARY K | 012-037 | 32,250 | 152,012 | 23,000 | 184,262 | \$ 2,696.30 |
| 183 | ADAMS, CLIFTON V JR & TINA | 018-023-A | 70,834 | 194,933 | 23,000 | 265,767 | \$ 4,059.06 |
| 515 | ADAMS, CLIFTON V JR & TINA M | 018-004 | 30,300 | 73,909 | | 104,209 | \$ 1,742.37 |
| 1773 | ADAMS, MICHAEL L & ROSE A | 018-054 | 31,035 | 18,387 | 23,000 | 49,422 | \$ 441.78 |
| 1897 | ADAMS, SCOTT A & BROOKE M | 018-023-B | 31,455 | 87,765 | | 119,220 | \$ 1,993.36 |
| 680 | AGJH LLC | 019-023 | 412,500 | | | 412,500 | \$ 6,897.00 |
| 1031 | AITKEN, AMMIE L & DINKINS, JOSEPH H | 016-016 | 44,450 | 129,005 | | 173,455 | \$ 2,900.17 |
| 1710 | ALBEE, ERIC M II | 012-023-C | 39,730 | 142,442 | | 182,172 | \$ 3,045.92 |
| 174 | ALBERT, TINA | 020-005-B | 31,950 | 120,367 | 23,000 | 152,317 | \$ 2,162.18 |
| 1149 | ALESSANDRO CORPORATION | 026-028-A | 33,945 | 185,434 | | 219,379 | \$ 3,668.02 |
| 833 | ALLEN, ALICIA & DAIGLE, KARLYN | 001-021-B | 30,630 | 158,367 | | 188,997 | \$ 3,160.03 |
| 349 | ALLEN, GERALD L & GILLEY, BRETT E | 010-011-F | 30,600 | 15,626 | 23,000 | 46,226 | \$ 388.34 |
| 1143 | ALLEN, JON C & LORI | 020-048-001 | 25,600 | 63,212 | 23,000 | 88,812 | \$ 1,100.38 |
| 1155 | ALLEN, THOMAS L SR | 018-022 | 29,170 | | | 29,170 | \$ 487.72 |
| 745 | ALLEN, WAYNE S | 018-002 | 55,490 | 88,553 | | 144,043 | \$ 2,408.40 |
| 1893 | AMES, NICKOLAS B & WITWICKI, LINDSAY M | 020-010-C-1 | 30,645 | 39,663 | | 70,308 | \$ 1,175.55 |
| 1532 | ANDERSEN, CHARLENE & WILLIAM & DUDLEY, PENNILYN | 028-004 | 35,000 | 39,781 | | 74,781 | \$ 1,250.34 |
| 16 | ANDERSEN, WILLIAM H & CHARLENE & DUDLEY, PENNILYN | 028-003 | 38,000 | 31,648 | | 69,648 | \$ 1,164.51 |
| 1207 | ANDERSON, ANTHONY J & KENDRA E | 008-001-A | 37,650 | 217,949 | | 255,599 | \$ 4,273.62 |
| 1088 | ANDERSON, PATRICIA S & ERIN E | 017-008-A | 41,450 | 131,913 | | 173,363 | \$ 2,898.63 |
| 1828 | ANDERSON, PATRICIA S & ERIN E | 025-006-1 | 30,135 | 36,987 | | 67,122 | \$ 1,122.28 |
| 318 | ANDERSON, PATRICIA, H BRADFORD & ERIN E & JOHNSON, MICHAEL S | 012-001 | 62,200 | 116,479 | 23,000 | 178,679 | \$ 2,602.95 |
| 1311 | ANDERSON, ROBERT & PETERSON, ANDREW | 011-029 | 59,750 | | | 59,750 | \$ 999.02 |
| 949 | ANGELL, GLENN B & ROSE MARIE | 018-040 | 52,385 | 179,413 | 23,000 | 231,798 | \$ 3,491.10 |
| 923 | APOLINARIS, JONATHAN & LAMONTAGNE, KRISTEN ALEXIS | 012-036 | 31,050 | 50,177 | | 81,227 | \$ 1,358.12 |
| 976 | AQUAFORTIS ASSOCIATES LLC | 017-004-A | 27,100 | 18,126 | | 45,226 | \$ 756.18 |
| 520 | AQUAFORTIS ASSOCIATES LLC | 017-055-B | 35,000 | | | 35,000 | \$ 585.20 |
| 1764 | AQUAFORTIS ASSOCIATES LLC | 017-055-B-ON | | 16,445 | | 16,445 | \$ 274.96 |
| 28 | ARBOUR, FRANKLIN F SR | 017-019 | 30,750 | 3,819 | 23,000 | 34,569 | \$ 193.43 |
| 602 | ARMSTRONG, DONNA M | 015-038-A | 30,300 | 96,796 | 23,000 | 127,096 | \$ 1,740.49 |
| 1659 | ARW PROPERTIES | 010-008-A-ON | | 20,612 | | 20,612 | \$ 344.63 |
| 1670 | ASHLINE, KEVIN | 012-028-H | 32,265 | 16,910 | | 49,175 | \$ 822.21 |
| 1354 | ATWOOD, RONALD O & PRISCILLA E | 013-047-A | 33,750 | 143,347 | 28,520 | 177,097 | \$ 2,484.21 |
| 960 | AUBEE, PAULINE | 020-004-A | 42,714 | 128,737 | 23,000 | 171,451 | \$ 2,482.10 |
| 135 | AUGUSTA ROAD LLC | 018-011 | 25,714 | 8,428 | | 34,142 | \$ 570.85 |
| 1386 | AUGUSTA ROAD LLC | 018-010 | 2,760 | | | 2,760 | \$ 46.15 |
| 124 | AYALA, RICARDO & TIFFANY | 004-022 | 41,210 | 180,652 | | 221,862 | \$ 3,709.53 |
| 1596 | AYN, CHRISTY (ROUSSEAU) | 020-031 | 30,000 | 79,464 | 23,000 | 109,464 | \$ 1,445.68 |
| 836 | BABB, TYSON J | 012-066-A | 34,500 | 39,301 | 23,000 | 73,801 | \$ 849.39 |
| 965 | BAILEY, LYNDAL | 018-050 | 69,750 | 96,383 | 28,520 | 166,133 | \$ 2,300.89 |
| 449 | BAILEY, LYNDAL | 018-028 | 37,250 | | | 37,250 | \$ 622.82 |
| 18 | BAILEY, MARK R | 018-033-A | 30,750 | 143,825 | 23,000 | 174,575 | \$ 2,534.33 |
| 1620 | BAILEY, RANDALL & KIMBERLY | 026-008 | 30,000 | 108,064 | 28,520 | 138,064 | \$ 1,831.58 |
| 1735 | BAILEY, REBECCA ANNE & JOSHUA OTIS | 017-038-D | 30,300 | 90,167 | 23,000 | 120,467 | \$ 1,629.65 |
| 1879 | BAILEY, RODNEY M & MARGO J | 018-033 | 32,055 | 85,273 | 23,000 | 117,328 | \$ 1,577.16 |
| 1564 | BAILEY, RODNEY M & CATHERINE J | 018-049 | 30,000 | 101,217 | 23,000 | 131,217 | \$ 1,809.39 |
| 1697 | BAILEY, RODNEY M & CATHERINE J | 018-050-A | 5,850 | | | 5,850 | \$ 97.81 |
| 863 | BAILEY, RODNEY M & CATHERINE J & BAILEY, MARGO J & MARK R | 018-033 | 35,867 | | | 35,867 | \$ 599.70 |
| 1144 | BAIRD, WILLIAM R | 020-049-F | 30,780 | 41,247 | | 72,027 | \$ 1,204.29 |
| 426 | BAKER, SEAN M & SARAH L | 022-018 | 35,338 | 156,382 | 23,000 | 191,720 | \$ 2,821.00 |
| 1734 | BALBO, SUZANNE E & TOWLE, WILLIAM C | 006-007-A | 31,185 | 60,189 | | 91,374 | \$ 1,527.77 |
| 25 | BALDWIN, ASHLEY & MARKMANN, KYLE | 004-029 | 35,000 | 100,245 | 23,000 | 135,245 | \$ 1,876.74 |
| 1320 | BALL, THOMAS P & VIOLET R | 010-028 | 40,730 | 139,878 | 28,520 | 180,608 | \$ 2,542.91 |
| 1639 | BALMERT, JAMES M & WERBER, TAMMY L | 020-005-D | 32,100 | 84,267 | 23,000 | 116,367 | \$ 1,561.10 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|-------------|------------|----------------|------------------|-------------|-------------|
| 82 | BANNEN, KELLY A | 009-007-A | 37,250 | | | 37,250 | \$ 622.82 |
| 54 | BARNARD, JAMES R | 012-047-A | 33,150 | 105,286 | 23,000 | 138,436 | \$ 1,930.09 |
| 1219 | BARNES, ROBERT S II | 007-064 | 34,810 | 2,000 | | 36,810 | \$ 615.46 |
| 1041 | BARNSTEIN, JOHN & SHEILA | 028-008 | 35,000 | 13,965 | | 48,965 | \$ 818.69 |
| 343 | BARON, ERNEST F JR & JENNIFER E | 003-008-B | 15,000 | 47,806 | | 62,806 | \$ 1,050.12 |
| 1136 | BARON, SHANNON M P & MULLENS, WAYNE | 020-009-D | 30,285 | 99,028 | 23,000 | 129,313 | \$ 1,777.55 |
| 902 | BARON, SHANNON M P | 021-015 | 30,000 | 156,725 | | 186,725 | \$ 3,122.04 |
| 345 | BARTER, ERNEST & EILEEN | 031-005 | 30,750 | 67,408 | 28,520 | 98,158 | \$ 1,164.35 |
| 1489 | BARTLETT, CHERYL | 018-012 | 30,000 | 69,286 | | 99,286 | \$ 1,660.06 |
| 366 | BARTLETT, KENNETH | 014-002 | 34,650 | 57,685 | 23,000 | 92,335 | \$ 1,159.28 |
| 708 | BARTLETT, KENNETH A & KIMBERLY S | 006-008-A | 35,250 | 135,062 | 23,000 | 170,312 | \$ 2,463.06 |
| 1023 | BARTLETT, SAMUEL | 017-027 | 30,150 | 157,191 | 23,000 | 187,341 | \$ 2,747.78 |
| 199 | BARTLETT, SAMUEL | 017-025 | 20,000 | 33,129 | | 53,129 | \$ 888.32 |
| 461 | BARTLETT, SAMUEL L | 017-026 | 62,590 | | | 62,590 | \$ 1,046.50 |
| 70 | BARTON, DESIREE & RODRIQUEZ, RICHARD B | 018-020-H | 30,000 | 26,308 | 23,000 | 56,308 | \$ 556.91 |
| 1702 | BARTON, JESSE J | 012-024-D | 30,480 | 76,808 | 23,000 | 107,288 | \$ 1,409.30 |
| 1754 | BASSETT, JAMIE C & TERRI J | 011-032-A | 36,050 | | | 36,050 | \$ 602.76 |
| 1203 | BASTON, DIANA & ROGER | 017-033 | 31,380 | 73,414 | 23,000 | 104,794 | \$ 1,367.60 |
| 58 | BASTON, ROGER & DIANA S | 017-009-A | 31,050 | | | 31,050 | \$ 519.16 |
| 374 | BATCHELDER, PETER | 018-006 | 59,769 | 103,992 | 23,000 | 163,761 | \$ 2,353.52 |
| 545 | BEACH, JAMES A | 011-030 | 44,790 | | | 44,790 | \$ 748.89 |
| 1962 | BEAL, ADELINE & CODY | 002-011-C | 30,000 | 15,128 | 23,000 | 45,128 | \$ 369.98 |
| 549 | BEARCE, MONIQUE M | 016-013-C | 31,725 | 157,168 | | 188,893 | \$ 3,158.29 |
| 253 | BEAULIEU, BRIAN I & MERRELL, ERICA M | 012-029-J | 30,000 | 146,578 | 23,000 | 176,578 | \$ 2,567.82 |
| 1330 | BEAUMIER, JAMES P | 012-015-D | 41,378 | 148,469 | 23,000 | 189,847 | \$ 2,789.68 |
| 1085 | BEAUSOLEIL, RICHARD R & CYNTHIA J | 020-003-A | 31,065 | 85,423 | 28,520 | 116,488 | \$ 1,470.82 |
| 1582 | BELL, JAMES N & DARLENE D | 012-038-B | 32,445 | 171,933 | 23,000 | 204,378 | \$ 3,032.64 |
| 79 | BELLEFLEUR, CARLINE A | 026-011 | 30,000 | 102,132 | 23,000 | 132,132 | \$ 1,824.69 |
| 1627 | BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA | 019-006 | 174,250 | 157,742 | | 331,992 | \$ 5,550.91 |
| 1506 | BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA | 019-054 | 32,370 | | | 32,370 | \$ 541.23 |
| 886 | BENNE, STEPHEN III | 015-010 | 137,086 | 144,726 | 23,000 | 281,812 | \$ 4,327.34 |
| 1521 | BENNE, THOMAS & PAULA | 009-030 | 24,700 | | | 24,700 | \$ 412.98 |
| 1648 | BENNE, THOMAS & PAULA | 010-002 | 45,330 | 58,216 | 23,000 | 103,546 | \$ 1,346.73 |
| 1356 | BENNETT, RACHEL E | 004-002 | 30,480 | 102,651 | 23,000 | 133,131 | \$ 1,841.39 |
| 1882 | BERGERON, MARK D & MARIE A | 005-001-A | 31,470 | 142,010 | | 173,480 | \$ 2,900.59 |
| 934 | BERNIER, NICHOLAS T | 016-017 | 17,500 | | | 17,500 | \$ 292.60 |
| 575 | BERRY, ANDREW B & MCLEAN, ELIZABETH A | 026-014 | 10,750 | | | 10,750 | \$ 179.74 |
| 638 | BERRY, ANDREW B | 010-041 | 55,825 | 163,041 | 23,000 | 218,866 | \$ 3,274.88 |
| 1660 | BERRY, ANDREW B & MCLEAN, ELIZABETH A | 013-042 | 37,550 | 113,719 | | 151,269 | \$ 2,529.22 |
| 1523 | BERRY, ANDREW B | 010-047 | 74,250 | 144,968 | | 219,218 | \$ 3,665.32 |
| 812 | BERRY, JONATHAN & JESSICA | 003-012 | 42,266 | 104,563 | | 146,829 | \$ 2,454.98 |
| 1503 | BERRY, STEPHEN | 022-011 | 35,000 | 106,996 | | 141,996 | \$ 2,374.17 |
| 1569 | BERTRAND, RAYMOND D | 011-007 | 79,750 | | | 79,750 | \$ 1,333.42 |
| 755 | BERUBE, JAY R | 013-026 | 30,030 | 86,950 | 28,520 | 116,980 | \$ 1,479.05 |
| 1061 | BESSEY, BROCK A & ERIN E | 012-002 | 42,690 | 229,015 | 23,000 | 271,705 | \$ 4,158.35 |
| 1852 | BESSEY, ERIN E | 009-013-A | 22,100 | | | 22,100 | \$ 369.51 |
| 1435 | BEST, NORMAN A & DOROTHY J | 017-018-B | 30,000 | 33,024 | 28,520 | 63,024 | \$ 576.91 |
| 710 | BHS INC | 019-021-002 | 150,000 | | | 150,000 | \$ 2,508.00 |
| 380 | BICKFORD, ARNOLD E III | 018-035 | 36,634 | 57,410 | 23,000 | 94,044 | \$ 1,187.86 |
| 681 | BICKFORD, JILL J | 026-018 | 30,000 | 125,602 | 23,000 | 155,602 | \$ 2,217.11 |
| 1059 | BILLS, ROBERT J & ANNE C | 017-018 | 49,450 | 54,408 | 23,000 | 103,858 | \$ 1,351.95 |
| 474 | BINEAU, MARJORIE O | 022-026 | 30,600 | 114,220 | 23,000 | 144,820 | \$ 2,036.83 |
| 413 | BINNS, DENNIS & JANET | 010-005 | 79,750 | 184,914 | 23,000 | 264,664 | \$ 4,040.62 |
| 206 | BINNS, DENNIS R & JANET | 010-008-C | 20,450 | 997 | | 21,447 | \$ 358.59 |
| 1623 | BINNS, DENNIS R & JANET | 009-032 | 13,740 | | | 13,740 | \$ 229.73 |
| 774 | BINNS, DENNIS R, JANET & TINA | 010-004 | 30,000 | 5,644 | | 35,644 | \$ 595.97 |
| 568 | BINNS, SUSAN ELAINE | 020-005-A | 31,500 | 95,564 | 23,000 | 127,064 | \$ 1,739.95 |
| 1950 | BIRCH, ANDREW W | 022-018-A-1 | 25,474 | | | 25,474 | \$ 425.93 |
| 1946 | BIRCH, NANCY J | 022-018-A | 23,105 | | | 23,105 | \$ 386.32 |
| 1908 | BISHOP, CHRISTOPHER | 017-057-1 | 22,550 | | | 22,550 | \$ 377.04 |
| 110 | BISHOP, CHRISTOPHER S & ANNE-DORA T | 014-005-B | 30,450 | 7,500 | | 37,950 | \$ 634.52 |
| 1715 | BLACK TREE REAL ESTATE | 022-004-B | 30,300 | 97,658 | | 127,958 | \$ 2,139.46 |
| 1245 | BLAGDEN, ROBERT L | 001-021-A | 42,125 | | | 42,125 | \$ 704.33 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-------------|------------|----------------|------------------|-------------|-------------|
| 1239 | BLAIR, TERRY L & SALLY A | 027-004 | 64,450 | 129,672 | 23,000 | 194,122 | \$ 2,861.16 |
| 1375 | BLAIR, TERRY L & SALLY A | 027-008 | 30,210 | 11,366 | | 41,576 | \$ 695.15 |
| 1695 | BLAIR, TERRY L JR | 027-004-A | 30,075 | 96,819 | 23,000 | 126,894 | \$ 1,737.11 |
| 1273 | BLAKE, EARL C & GALE M | 011-014-B | 30,780 | 96,724 | | 127,504 | \$ 2,131.87 |
| 758 | BOLDUC, SETH & ATKINS, LUCY | 005-026 | 37,410 | 76,632 | 23,000 | 114,042 | \$ 1,522.22 |
| 1019 | BOLDUC, SETH & ATKINS, LUCY | 005-031-A | 7,500 | 3,767 | | 11,267 | \$ 188.38 |
| 1610 | BONAPARTE, HANNAH B | 031-018 | 25,270 | | | 25,270 | \$ 422.51 |
| 1541 | BOND, AARON J & STACEY M | 008-011-B | 30,150 | 91,716 | 23,000 | 121,866 | \$ 1,653.04 |
| 434 | BONENFANT, BARBARA A & DANIEL P | 017-032-A | 24,500 | | | 24,500 | \$ 409.64 |
| 260 | BONENFANT, BARBARA A & DANIEL | 017-009-B | 41,050 | 149,541 | 23,000 | 190,591 | \$ 2,802.12 |
| 465 | BOSSIE, MICHELLE & KENNETH | 012-017-A | 35,970 | 20,111 | | 56,081 | \$ 937.67 |
| 299 | BOSSIE, RONALD S SR | 018-022-A | 30,000 | 6,777 | 23,000 | 36,777 | \$ 230.35 |
| 1033 | BOTHFIELD, DAVID & SEIDEL, KARIN M | 013-061 | 41,210 | | | 41,210 | \$ 689.03 |
| 1460 | BOUCHER, BRANDON | 026-004 | 33,150 | 75,284 | | 108,434 | \$ 1,813.02 |
| 150 | BOUDREAU, SHERRY | 019-037 | 10,140 | | | 10,140 | \$ 169.54 |
| 230 | BOUDREAU, SHERRY | 019-036 | 2,250 | | | 2,250 | \$ 37.62 |
| 466 | BOURQUE, STEPHEN & LOIS | 030-008 | 32,100 | 67,517 | 23,000 | 99,617 | \$ 1,281.04 |
| 1368 | BOWDEN, BRAD T | 017-023 | 3,000 | | | 3,000 | \$ 50.16 |
| 1733 | BOWDEN, BRAD TOBEY | 017-030-B | 35,100 | 98,656 | 28,520 | 133,756 | \$ 1,759.55 |
| 440 | BOWDEN, BRADLEY L & SHARI | 027-013 | 30,000 | 41,433 | 23,000 | 71,433 | \$ 809.80 |
| 817 | BOWDEN, BRADLEY L | 013-054-A | 42,314 | 4,960 | | 47,274 | \$ 790.42 |
| 1352 | BOWDEN, GEORGE W JR | 026-006 | 30,000 | 54,558 | 23,000 | 84,558 | \$ 1,029.25 |
| 1454 | BOWDEN, GEORGE W JR | 013-012-A | 41,770 | | | 41,770 | \$ 698.39 |
| 234 | BOYIAN, JUDITH | 019-012-A | 38,970 | 148,542 | | 187,512 | \$ 3,135.20 |
| 251 | BOYNTON, DAVID A & MELISSA D | 011-036 | 70,150 | | | 70,150 | \$ 1,172.91 |
| 325 | BOYNTON, DAVID A | 011-046 | 34,746 | | | 34,746 | \$ 580.95 |
| 1467 | BOYNTON, DAVID A & MELISSA D | 016-047-C | 34,980 | 56,255 | | 91,235 | \$ 1,525.45 |
| 1494 | BOYNTON, DAVID A & MELISSA D | 016-049 | 48,250 | 169,285 | 23,000 | 217,535 | \$ 3,252.63 |
| 1340 | BOYNTON, DAVID A & MELISSA D | 016-047-D | 7,230 | | | 7,230 | \$ 120.89 |
| 577 | BOYNTON, MARY M ESTATE OF & ROGER JR PER REP | 007-030 | 30,000 | 600 | | 30,600 | \$ 511.63 |
| 907 | BRADFORD, TAMMY I | 017-014 | 40,802 | 22,264 | | 63,066 | \$ 1,054.46 |
| 1323 | BRANN, BENJAMIN PATRICK | 013-018 | 38,450 | 60,447 | | 98,897 | \$ 1,653.56 |
| 1177 | BRANN, BENJAMIN R & PRIKRYL, INGRID | 018-037- F | 35,895 | 193,376 | 23,000 | 229,271 | \$ 3,448.85 |
| 198 | BRANN, BRUCE E | 017-018-A | 31,500 | 23,181 | 23,000 | 54,681 | \$ 529.71 |
| 1910 | BRANN, DEAN & BARBARA A | 018-037-02 | 31,950 | 129,330 | 23,000 | 161,280 | \$ 2,312.04 |
| 1698 | BRANN, JAMES L & SHANNON F (VIGUE) | 013-038-A | 30,675 | 189,672 | 23,000 | 220,347 | \$ 3,299.64 |
| 59 | BRANN, JAMES M & SYLVIA M | 031-012 | 35,000 | 63,229 | 23,000 | 98,229 | \$ 1,257.83 |
| 540 | BRANN, KEITH A & CYNTHIA | 018-037 | 20,840 | | | 20,840 | \$ 348.44 |
| 1348 | BRANN, KEITH A & CYNTHIA | 018-037-A | 30,660 | 181,226 | 23,000 | 211,886 | \$ 3,158.17 |
| 603 | BRANN, LARRY & PAULINE | 017-007 | 40,000 | 92,349 | 23,000 | 132,349 | \$ 1,828.32 |
| 1427 | BRANN, LINDA | 024-002 | 43,890 | 6,097 | | 49,987 | \$ 835.78 |
| 1296 | BRANN, LINDA L | 024-003 | 30,000 | 17,597 | 23,000 | 47,597 | \$ 411.26 |
| 1747 | BRANN, MATTHEW A & KIRSTEN M | 018-037-E | 22,250 | | | 22,250 | \$ 372.02 |
| 20 | BRANN, REGINALD T | 010-018 | 38,750 | 11,027 | | 49,777 | \$ 832.27 |
| 1654 | BRANN, ROBERT & FAITH | 025-001 | 47,210 | 61,844 | 23,000 | 109,054 | \$ 1,438.82 |
| 1726 | BRANN, ROBERT A JR & KRISTY J HEIRS OF | 025-001-A | 40,890 | 21,647 | | 62,537 | \$ 1,045.62 |
| 1912 | BRANN, RONNIE | 018-037-04 | 33,900 | | | 33,900 | \$ 566.81 |
| 1911 | BRANN, SCOT | 018-037-03 | 32,100 | | | 32,100 | \$ 536.71 |
| 1768 | BRANN, SCOT M | 018-038-A | 28,610 | | | 28,610 | \$ 478.36 |
| 33 | BRANN, TERRIE J PLUMMER, CRAIG WOODBURY & BUCK, AMY WYETH | 017-041 | 36,018 | 61,646 | 23,000 | 97,664 | \$ 1,248.38 |
| 1500 | BRANN, TERRIE P & CRAIG & BUCK, AMY (TATE) | 017-038-C | 20,291 | 400 | | 20,691 | \$ 345.95 |
| 1622 | BRANN, TONI C | 017-017-C | 32,100 | 75,298 | 28,520 | 107,398 | \$ 1,318.84 |
| 71 | BRANN, WAYNE & CAROL | 021-001 | 34,500 | 97,198 | 23,000 | 131,698 | \$ 1,817.43 |
| 320 | BRANN-GUIMOND, TINA & GUIMOND, PATRICK | 018-020-C | 51,170 | 20,394 | 23,000 | 71,564 | \$ 811.99 |
| 1156 | BRETON, ARTHUR A & APRIL A (BLAISDELL) | 018-030-A-1 | 30,255 | 85,068 | 23,000 | 115,323 | \$ 1,543.64 |
| 804 | BRETON, GLEN P & KAREN L | 018-044 | 25,882 | 19,653 | | 45,535 | \$ 761.35 |
| 1269 | BRIDGFORTH, JUSTIN R & BONNIE S | 017-049 | 42,610 | 80,775 | 23,000 | 123,385 | \$ 1,678.44 |
| 1236 | BRIDGFORTH, JUSTIN R | 017-008-C | 30,810 | | | 30,810 | \$ 515.14 |
| 1881 | BRILLANT, JEAN L | 006-021-C | 25,072 | 61,034 | 23,000 | 86,106 | \$ 1,055.13 |
| 331 | BRINZOW, ALEXANDER | 011-027 | 600 | | | 600 | \$ 10.03 |
| 1387 | BROCHU, DONALD | 012-028 | 66,050 | | | 66,050 | \$ 1,104.36 |
| 1146 | BRONN, CLIFTON | 008-011 | 41,570 | | | 41,570 | \$ 695.05 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|--------------|------------|----------------|------------------|-------------|-------------|
| 847 | BRONN, CLIFTON GEORGE | 008-012 | 33,300 | 130,848 | | 164,148 | \$ 2,359.99 |
| 1966 | BRONN, GEORGE | 008-011-ON | | 3,673 | 23,000 | 3,673 | \$ 61.41 |
| 712 | BROOKE, WILLIAM & GAIL | 016-026 | 60,900 | 151,852 | 23,000 | 212,752 | \$ 3,172.65 |
| 462 | BROOKE, WILLIAM W & GAIL | 016-025 | 13,980 | | | 13,980 | \$ 233.75 |
| 1278 | BROOKE, WILLIAM W & GAIL D | 016-002 | 6,900 | | | 6,900 | \$ 115.37 |
| 1606 | BROOKE, WILLIAM W & GAIL D | 016-001 | 27,090 | | | 27,090 | \$ 452.94 |
| 634 | BROWN, CAROLE A & TIMOTHY M | 015-052 | 42,400 | 136,660 | 23,000 | 179,060 | \$ 2,609.32 |
| 908 | BROWN, CAROLE A & TIMOTHY M | 018-024 | 52,580 | 23,475 | | 76,055 | \$ 1,271.64 |
| 978 | BROWN, DAVID G & PRUDENCE J TRUSTEES | 003-001 | 7,580 | | | 7,580 | \$ 126.74 |
| | BROWN FAMILY IRREVOCABLE TRUST | | | | | | |
| 179 | BROWN, DAVID R & LOIS C | 014-006-A | 30,750 | 15,004 | 23,000 | 45,754 | \$ 380.45 |
| 339 | BROWN, DAVID R & LOIS C | 027-009 | 31,215 | 18,265 | | 49,480 | \$ 827.31 |
| 482 | BROWN, DOUGLAS & ELIZABETH | 030-012-A | 32,250 | 146,363 | 23,000 | 178,613 | \$ 2,601.85 |
| 952 | BROWN, DOUGLAS & ELIZABETH A | 030-016 | 23,000 | | | 23,000 | \$ 384.56 |
| 725 | BROWN, JOSEPH E & MARILYN G | 023-002 | 33,890 | | | 33,890 | \$ 566.64 |
| 1314 | BROWN, LLOYD | 003-014-A-ON | | 9,600 | | 9,600 | \$ 160.51 |
| 1838 | BROWN, LOIS | 013-012-D | 27,330 | | | 27,330 | \$ 456.96 |
| 821 | BROWN, LUCILLE D & SCOTT W | 007-053-A | 36,210 | 73,664 | 23,000 | 109,874 | \$ 1,452.53 |
| 534 | BROWN, TIMOTHY M | 018-025 | 28,930 | | | 28,930 | \$ 483.71 |
| 1836 | BROWN, TIMOTHY M | 018-010-C | 30,000 | 190,197 | | 220,197 | \$ 3,681.69 |
| 524 | BROWN-COLLINS, JESSE B & FLOOD, CHRISTINA L | 018-051-A | 36,690 | 94,388 | | 131,078 | \$ 2,191.62 |
| 1131 | BRYANT, DAVID S | 031-007 | 35,100 | 162,836 | | 197,936 | \$ 3,309.49 |
| 1217 | BRYANT, DAVID S & NANCY K | 031-006 | 30,000 | 156,634 | 23,000 | 186,634 | \$ 2,735.96 |
| 541 | BRYANT, RANDALL B | 009-025 | 32,250 | 122,960 | 23,000 | 155,210 | \$ 2,210.55 |
| 776 | BUCKINGHAM, TERRI ANN | 004-044-E | 6,150 | | | 6,150 | \$ 102.83 |
| 1771 | BUGGIA, LAWRENCE B JR TRUSTEE | 007-053-C | 22,385 | | | 22,385 | \$ 374.28 |
| | BUGGIA, LAWRENCE B JR LIVING TRUST | | | | | | |
| 909 | BUMFORD, JASPER W | 009-005-A | 34,800 | 7,484 | 23,000 | 42,284 | \$ 322.43 |
| 342 | BUNKER, HILLBURN C & LENORA | 022-003 | 30,000 | 52,173 | 28,520 | 82,173 | \$ 897.08 |
| 788 | BUNTING, WILLIAM H | 012-055 | 6,578 | | | 6,578 | \$ 109.98 |
| 1248 | BUNTING, WILLIAM H | 012-040 | 73,595 | 44,050 | 23,000 | 117,645 | \$ 1,582.46 |
| 1284 | BUNTING, WILLIAM H | 012-053 | 19,008 | | | 19,008 | \$ 317.81 |
| 1417 | BUNTING, WILLIAM H | 012-052 | 16,400 | | | 16,400 | \$ 274.21 |
| 1916 | BURDICK, ASHLEY | 013-056-ON | | 79,502 | 23,000 | 79,502 | \$ 944.71 |
| 144 | BURGE, ROBERT | 008-034 | 4,194 | | | 4,194 | \$ 70.12 |
| 258 | BURGE, ROBERT | 008-030 | 4,378 | | | 4,378 | \$ 73.20 |
| 371 | BURGE, ROBERT | 008-032 | 84,558 | | | 84,558 | \$ 1,413.81 |
| 653 | BURGE, ROBERT | 008-031 | 4,486 | | | 4,486 | \$ 75.01 |
| 1568 | BURGE, ROBERT | 008-037 | 8,142 | | | 8,142 | \$ 136.13 |
| 1405 | BURGE, ROBERT | 008-035 | 60,714 | 83,789 | | 144,503 | \$ 2,416.09 |
| 382 | BURGESS, JASON D & MICHELE A | 007-025-A | 35,250 | 149,531 | 23,000 | 184,781 | \$ 2,704.98 |
| 1554 | BURHOE, LESLIE & KOLLER, BERTIE B | 015-035 | 45,700 | 19,099 | | 64,799 | \$ 1,083.44 |
| 1007 | BURMAN, WILLIAM H | 024-006 | 30,978 | | | 30,978 | \$ 517.95 |
| 108 | BURNS, DANIEL T & DOROTHY L TRUSTEES | 026-034 | 37,970 | 183,490 | 23,000 | 221,460 | \$ 3,318.25 |
| | BURNS LIVING TRUST | | | | | | |
| 1364 | BURNS, DANIEL T & DOROTHY L TRUSTEES | 017-001 | 59,400 | 75,673 | | 135,073 | \$ 2,258.42 |
| | BURN LIVING TRUST | | | | | | |
| 1418 | BURNS, JOHN B & MARTHA J T | 016-012 | 60,250 | 173,531 | 23,000 | 233,781 | \$ 3,524.26 |
| 741 | BURTNER, JENNIFER C & VANESSA J TRUSTEES | 018-034 | 79,350 | 6,066 | | 85,416 | \$ 1,428.16 |
| | RIVERVIEW TRUST | | | | | | |
| 706 | BURTNER, JENNIFER CAROL | 018-027 | 18,380 | | | 18,380 | \$ 307.31 |
| 68 | BURTON, ANDREW & KIERSTEN | 010-003-A | 30,840 | 93,578 | 23,000 | 124,418 | \$ 1,695.71 |
| 1981 | BURTON, WILLIAM J | 012-062-1 | 37,965 | | | 37,965 | \$ 634.77 |
| 1434 | BUSHNELL, MICHAEL L | 005-012 | 20,600 | | | 20,600 | \$ 344.43 |
| 760 | CADWALLADER, JOHN R III | 027-001 | 32,040 | 83,259 | | 115,299 | \$ 1,927.80 |
| 1755 | CAMPBELL, DENNIST & ELIZABETH M | 011-032-1 | 37,250 | 145,088 | | 182,338 | \$ 3,048.69 |
| 749 | CAMPBELL, RICHARD W | 020-007-A | 30,720 | 45,691 | 23,000 | 76,411 | \$ 893.03 |
| 1111 | CAPEN, GLEN A | 007-066 | 30,000 | 69,100 | 23,000 | 99,100 | \$ 1,272.39 |
| 337 | CAPPER, APRIL MICHELLE | 013-035 | 30,000 | 95,616 | 23,000 | 125,616 | \$ 1,715.74 |
| 528 | CAPUTO, CORY | 009-004 | 33,650 | | | 33,650 | \$ 562.63 |
| 1553 | CAPUTO, CURRY T & LANI, ANDREA A | 009-004-B | 44,050 | 168,313 | 23,000 | 212,363 | \$ 3,166.15 |
| 1527 | CARLTON, STEVEN F & DIANNE M | 012-017-D | 33,000 | 71,647 | 23,000 | 104,647 | \$ 1,365.14 |
| 1176 | CARON, RICHARD A & MALINDA J | 018-035-A | 31,875 | 128,891 | 23,000 | 160,766 | \$ 2,303.45 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|--------------|------------|----------------|------------------|-------------|---------------|
| 1457 | CARRIGAN, CAROL L & JASON M | 012-015-C | 30,750 | 162,202 | 23,000 | 192,952 | \$ 2,841.60 |
| 1716 | CARTLIDGE, JACQUELINE M (CARON) | 020-010-A | 32,595 | 63,587 | 23,000 | 96,182 | \$ 1,223.60 |
| 1988 | CARVER, MICHAEL & HARVEY, KRISTIN B | 002-005-C | 20,750 | | | 20,750 | \$ 346.94 |
| 508 | CASWELL, MARY E | 018-041-A | 20,000 | | | 20,000 | \$ 334.40 |
| 1369 | CASWELL, MARY E | 018-041 | 37,170 | 66,080 | 23,000 | 103,250 | \$ 1,341.78 |
| 675 | CAYER, LIONEL J & JILL D | 019-029 | 30,645 | 136,107 | 23,000 | 166,752 | \$ 2,403.53 |
| 910 | CEDERLUND, GREG | 004-038 | 31,650 | | | 31,650 | \$ 529.19 |
| 1112 | CENTRAL MAINE POWER | 001-061 | 153,000 | | | 153,000 | \$ 2,558.16 |
| 586 | CENTRAL MAINE POWER | 019-032 | 73,200 | | | 73,200 | \$ 1,223.90 |
| 723 | CENTRAL MAINE POWER | 019-052 | 174,000 | | | 174,000 | \$ 2,909.28 |
| 102 | CENTRAL MAINE POWER | 018-005 | 56,640 | | | 56,640 | \$ 947.02 |
| 103 | CENTRAL MAINE POWER | 013-022 | 46,800 | | | 46,800 | \$ 782.50 |
| 126 | CENTRAL MAINE POWER | 004-005 | 147,000 | | | 147,000 | \$ 2,457.84 |
| 1347 | CENTRAL MAINE POWER | 007-008 | 123,000 | | | 123,000 | \$ 2,056.56 |
| 1312 | CENTRAL MAINE POWER | 016-018 | 5,400 | | | 5,400 | \$ 90.29 |
| 1283 | CENTRAL MAINE POWER | 019-008 | 76,200 | | | 76,200 | \$ 1,274.06 |
| 1256 | CENTRAL MAINE POWER | 012-048 | 372,000 | | | 372,000 | \$ 6,219.84 |
| 1517 | CENTRAL MAINE POWER | 001-061-ON | 12,331,710 | | | 12,331,710 | \$ 206,186.19 |
| 1602 | CENTRAL MAINE POWER | 007-007 | 63,000 | | | 63,000 | \$ 1,053.36 |
| 241 | CHADWICK, LAWRENCE JOHN JR & FOYE, THERESA A EST OF | 003-007 | 25,650 | | | 25,650 | \$ 428.87 |
| 1790 | CHADWICK, LYNN ANN | 003-003 | 26,450 | | | 26,450 | \$ 442.24 |
| 300 | CHAPMAN-MITCHELL, CHRISTI A | 019-046 | 31,050 | | | 31,050 | \$ 519.16 |
| 1724 | CHAREST, LAURIER F & DUBOIS, DIANE | 012-019-B | 32,850 | 31,776 | | 64,626 | \$ 1,080.55 |
| 1740 | CHASE, ABRAHAM D | 013-015 | 1,305 | | | 1,305 | \$ 21.82 |
| 1546 | CHASE, C PATRICK & ROBIN | 010-014 | 55,870 | 139,958 | 23,000 | 195,828 | \$ 2,889.68 |
| 1289 | CHASE, C PATRICK | 013-002 | 11,405 | | | 11,405 | \$ 190.69 |
| 727 | CHASE, C PATRICK | 012-058 | 1,940 | | | 1,940 | \$ 32.44 |
| 1137 | CHASE, CHARLES P | 017-057-A | 40,650 | 147,260 | | 187,910 | \$ 3,141.86 |
| 1694 | CHASE, DAVID A & BETTY J | 007-033 | 50,797 | 129,630 | | 180,427 | \$ 3,016.74 |
| 1402 | CHASE, FAYE P | 007-046 | 10,250 | | | 10,250 | \$ 171.38 |
| 1121 | CHASE, FAYE P | 007-045 | 34,200 | 102,768 | 28,520 | 136,968 | \$ 1,813.25 |
| 1537 | CHASE, JACOB C | 004-030 | 42,650 | 1,933 | | 44,583 | \$ 745.43 |
| 930 | CHASE, MATTHEW J | 026-015-A | 31,500 | 110,558 | 23,000 | 142,058 | \$ 1,990.65 |
| 289 | CHASE, PETER E | 013-041 | 1,500 | | | 1,500 | \$ 25.08 |
| 518 | CHASE, RAYMOND F | 004-039 | 37,562 | | | 37,562 | \$ 628.04 |
| 120 | CHASE, RAYMOND F | 004-044-C | 35,750 | | | 35,750 | \$ 597.74 |
| 928 | CHASE, RAYMOND F | 004-043 | 12,300 | | | 12,300 | \$ 205.66 |
| 274 | CHASE, RICHARD R | 004-031 | 86,250 | 80,608 | 28,520 | 166,858 | \$ 2,313.01 |
| 393 | CHASE, ROBERTA | 007-077 | 77,750 | 177,096 | 23,000 | 254,846 | \$ 3,876.47 |
| 407 | CHASE, ROBERTA | 004-035 | 13,020 | | | 13,020 | \$ 217.69 |
| 832 | CHASE, ROBERTA | 004-044 | 104,250 | | | 104,250 | \$ 1,743.06 |
| 1522 | CHASE, ROBERTA | 004-033 | 4,800 | | | 4,800 | \$ 80.26 |
| 1390 | CHASE, ROBERTA | 004-034 | 4,800 | | | 4,800 | \$ 80.26 |
| 1797 | CHASE, ROBIN L & PATRICK C | 013-002-A | 30,330 | 23,204 | | 53,534 | \$ 895.09 |
| 935 | CHASE, TIMOTHY L | 017-057 | 32,310 | 75,588 | 28,520 | 107,898 | \$ 1,327.20 |
| 1076 | CHELLIS, JONATHAN WENDELL & ELIZABETH FRANCES | 011-020-B | 39,818 | 173,283 | 23,000 | 213,101 | \$ 3,178.49 |
| 1105 | CHIAPPINI, WALTER R & STANLEY, VIRGINIA | 015-018-A | 32,010 | 100,211 | | 132,221 | \$ 2,210.74 |
| 372 | CHIAPPINI, WALTER R & STANLEY, VIRGINIA L | 004-006 | 124,447 | 104,019 | | 228,466 | \$ 3,819.95 |
| 1723 | CHIAPPINI, WALTER R | 004-006-ON-2 | | 169,560 | 23,000 | 169,560 | \$ 2,450.48 |
| 1737 | CHIARELL, JERALD J & JULIE O | 012-065-A | 36,250 | 170,519 | 28,520 | 206,769 | \$ 2,980.32 |
| 1738 | CHIARELL, JERALD J | 012-065-B | 26,354 | | | 26,354 | \$ 440.64 |
| 1484 | CHIARELL, JULIE O | 012-065 | 24,500 | | | 24,500 | \$ 409.64 |
| 1205 | CHILDERS PROPERTIES LLC | 022-012 | 20,000 | 83,804 | | 103,804 | \$ 1,735.60 |
| 759 | CHOATE, DIANA L | 022-023 | 30,000 | 83,982 | 23,000 | 113,982 | \$ 1,521.22 |
| 1725 | CHRYSLER, ALLAN D JR & JULIANA H | 018-037-D | 31,590 | 81,334 | | 112,924 | \$ 1,888.09 |
| 1783 | CIFRINO, EMMA A & WRIGHT, AMORY B CIFRINO TRUSTEES FOREST EDGE FARM TRUST | 002-022 | 40,850 | 121,203 | 23,000 | 162,053 | \$ 2,324.97 |
| 1682 | CLARK, ALAN GEORGE & LINDA JANE TRUSTEES CLARK, ALAN GEORGE & LINDA JANE LIVING TRUST | 019-012-C | 30,030 | 112,481 | | 142,511 | \$ 2,382.78 |
| 95 | CLARK, DANA E | 024-007-A | 31,500 | 15,628 | | 47,128 | \$ 787.98 |
| 388 | CLARK, DAVID S & SHARON L | 021-019 | 30,000 | 115,968 | 23,000 | 145,968 | \$ 2,056.02 |
| 1835 | CLARK, DAVID S | 020-010-C | 48,105 | | | 48,105 | \$ 804.32 |
| 1528 | CLARK, DAVID S & SHARON L | 012-028-A | 30,240 | 23,565 | | 53,805 | \$ 899.62 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|--------------|------------|----------------|------------------|-------------|-------------|
| 387 | CLARK, SHARON L | 017-056 | 46,050 | 105,990 | | 152,040 | \$ 2,542.11 |
| 217 | CLARK, SHARON L | 026-024 | 33,255 | 68,283 | | 101,538 | \$ 1,697.72 |
| 1158 | CLARK, SHARON L | 016-047 | 53,013 | | | 53,013 | \$ 886.38 |
| 1184 | CLARK'S ENTERPRISES LLC | 005-021-A | 35,322 | 136,679 | | 172,001 | \$ 2,875.86 |
| 1172 | CLARY LAKE REALTY TRUST & PRESCOTT, LARRY E & SANDRA G TRUSTEES | 029-004 | 35,000 | 90,360 | | 125,360 | \$ 2,096.02 |
| 69 | CLEAVES, BRIAN G & RHONDA R | 020-014-A | 33,750 | 107,306 | 28,520 | 141,056 | \$ 1,881.60 |
| 891 | CLEAVES, RHONDA R | 020-014 | 37,630 | 6,981 | | 44,611 | \$ 745.90 |
| 578 | CLEAVES, RHONDA R | 019-043 | 50,500 | 59,004 | | 109,504 | \$ 1,830.91 |
| 1482 | CLOUTIER, ROSARIO G JR & LINDA | 013-030 | 30,000 | 97,996 | 23,000 | 127,996 | \$ 1,755.53 |
| 813 | COATES, KELLIE A & CHRISTOPHER A | 020-011-B | 38,750 | 110,577 | 23,000 | 149,327 | \$ 2,112.19 |
| 1199 | COCO, ANTHONY & SABRINA | 010-007 | 30,000 | 15,206 | | 45,206 | \$ 755.84 |
| 1294 | COCO, ANTHONY & SABRINA | 010-008-B | 30,750 | 159,445 | | 190,195 | \$ 3,180.06 |
| 1333 | COCO, ANTHONY F & SABRINA D | 010-023 | 40,250 | 55,773 | | 96,023 | \$ 1,605.50 |
| 769 | COCO, ANTHONY F & SABRINA D | 010-022-B | 40,666 | 103,017 | | 143,683 | \$ 2,402.38 |
| 391 | COLBY, CAROLYN J | 021-013 | 375 | | | 375 | \$ 6.27 |
| 1875 | COLBY, MEAGAN M | 020-049-A-ON | | 54,424 | | 54,424 | \$ 909.97 |
| 1548 | COLE, CHARLES DOUGLAS | 024-004-B | 46,275 | 32,223 | 23,000 | 78,498 | \$ 927.93 |
| 87 | COLLADO, ANTONIO & ANNA | 001-023 | 42,722 | 137,142 | 23,000 | 179,864 | \$ 2,622.77 |
| 592 | COLPITT, CHRISTINE M | 009-009-B | 7,500 | | | 7,500 | \$ 125.40 |
| 646 | COLPITT, THOMAS JR & CHRISTINE | 009-008 | 38,130 | 135,314 | 23,000 | 173,444 | \$ 2,515.42 |
| 1583 | COLSON, MICHELE L | 019-007 | 34,050 | | | 34,050 | \$ 569.32 |
| 423 | CONDON, JON M | 010-050-A | 30,000 | 181,695 | 23,000 | 211,695 | \$ 3,154.98 |
| 218 | CONLEY, GAIL P & STEPHEN | 010-040 | 54,370 | 132,629 | 23,000 | 186,999 | \$ 2,742.06 |
| 1259 | CONLEY, GAIL P & STEPHEN | 010-048 | 22,550 | | | 22,550 | \$ 377.04 |
| 1403 | CONLEY, GAIL P & STEPHEN | 013-076 | 11,011 | | | 11,011 | \$ 184.10 |
| 1407 | CONLEY, GAIL P & STEPHEN | 011-005 | 9,185 | | | 9,185 | \$ 153.57 |
| 273 | CONRAD, RICHARD & ELIZABETH | 007-069 | 30,150 | | | 30,150 | \$ 504.11 |
| 729 | CONRAD, RICHARD & ELIZABETH | 007-068 | 66,750 | 97,350 | | 164,100 | \$ 2,743.75 |
| 1676 | CONSOLIDATED COMMUNICATIONS | 024-007-ON | | 58,311 | | 58,311 | \$ 974.96 |
| 1234 | COOLEY, ARTHUR B & CAROL | 025-003 | 30,000 | 94,977 | 28,520 | 124,977 | \$ 1,612.76 |
| 351 | COOLEY, ARTHUR B & CAROL B | 025-003-A | 255 | | | 255 | \$ 4.26 |
| 552 | COOMBS, JAMES & HILL-COOMBS, HOLLY | 015-017 | 480 | | | 480 | \$ 8.03 |
| 615 | COONS, JEFFERY L | 018-036 | 32,290 | | | 32,290 | \$ 539.89 |
| 187 | COONS, KERRY LYNN ESTATE OF & COONS DAVID W PR | 020-025 | 27,910 | | | 27,910 | \$ 466.66 |
| 182 | COOPER, GARY E & GAGNE, LINDA B TRUSTEE | 018-001-A | 39,200 | | | 39,200 | \$ 655.42 |
| 444 | COOPER, MITCHELL | 013-073-ON | | 8,653 | | 8,653 | \$ 144.68 |
| 889 | COOPER-HASKELL, DAWNA JEAN | 017-047 | 57,007 | 113,069 | 23,000 | 170,076 | \$ 2,459.11 |
| 112 | CORBIN, BRADLEY & ELIZABETH | 018-013-B | 8,036 | | | 8,036 | \$ 134.36 |
| 1371 | CORBIN, BRADLEY F & ELIZABETH J | 018-013 | 29,714 | | | 29,714 | \$ 496.82 |
| 1937 | CORBIN, SCOTT A & NELIA E | 018-013-D | 21,770 | | | 21,770 | \$ 363.99 |
| 698 | CORUM, MICHAEL J JR | 007-001 | 37,650 | 74,223 | 23,000 | 111,873 | \$ 1,485.96 |
| 1169 | COTE, DAVID & HOLLY A | 016-021-A | 33,900 | 101,990 | 23,000 | 135,890 | \$ 1,887.52 |
| 378 | COTE, DAVID & HOLLY | 016-021 | 36,370 | | | 36,370 | \$ 608.11 |
| 720 | COTE, MICHAEL J & KYRSTIN M | 019-024-A | 1,785 | | | 1,785 | \$ 29.85 |
| 1963 | COTE, WENDY L & WARREN J | 008-009-001 | 29,810 | | | 29,810 | \$ 498.42 |
| 1045 | COUNTRY MANOR ASSOCIATES | 022-013 | 76,562 | 514,462 | | 591,024 | \$ 9,881.92 |
| 673 | COUTTS BROTHERS INC | 019-001 | 20,300 | | | 20,300 | \$ 339.42 |
| 1705 | COUTTS BROTHERS INC | 018-030 | 221,250 | | | 221,250 | \$ 3,699.30 |
| 539 | COUTTS, CODY & PAMELA | 015-050 | 30,750 | 21,698 | | 52,448 | \$ 876.93 |
| 913 | COWLES, STEVEN & JULIE | 017-055-A | 91,750 | 202,165 | 23,000 | 293,915 | \$ 4,529.70 |
| 1679 | CREAMER, MARK A & KIMBERLY L | 007-034-A | 30,720 | 91,503 | 23,000 | 122,223 | \$ 1,659.01 |
| 641 | CRISSMAN, JAMES H & LOUISA M TRUSTEES | 007-074 | 48,250 | 161,108 | | 209,358 | \$ 3,500.47 |
| | CRISSMAN, JAMES H 2009 TRUST & CRISSMAN, LOUISA M TRUST | | | | | | |
| 467 | CROCKER, DEANNE A | 013-025 | 38,114 | 123,733 | 23,000 | 161,847 | \$ 2,321.52 |
| 219 | CROCKER, RICHARD A SR & SHERRI | 013-031 | 25,650 | | | 25,650 | \$ 428.87 |
| 1949 | CROMWELL, JACKSON & HARTILL, ELISE C | 008-041-A | 25,250 | | | 25,250 | \$ 422.18 |
| 1404 | CROMWELL, RYAN CHRISTOPHER & BUMA, JAMIE MICHELA | 006-021-A | 37,712 | 153,849 | | 191,561 | \$ 3,202.90 |
| 890 | CRONKHITE, BEVERLY E & RICKY A | 017-003 | 41,610 | 123,757 | | 165,367 | \$ 2,764.94 |
| 1798 | CRONKHITE, JUSTIN & COURTNEY | 002-006-A | 35,210 | | | 35,210 | \$ 588.71 |
| 1800 | CRONKHITE, JUSTIN D & COURTNEY A | 002-011-A | 41,280 | | | 41,280 | \$ 690.20 |
| 1436 | CROOKER REALTY EQUIPMENT LLC | 001-034 | 87,750 | | | 87,750 | \$ 1,467.18 |
| 917 | CROOKER REALTY EQUIPMENT LLC | 001-007 | 405,000 | | | 405,000 | \$ 6,771.60 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|------------|------------|----------------|------------------|-------------|-------------|
| 1014 | CROOKER REALTY EQUIPMENT LLC | 001-006 | 61,500 | | | 61,500 | \$ 1,028.28 |
| 1020 | CROOKER REALTY EQUIPMENT LLC | 001-035 | 532,500 | | | 532,500 | \$ 8,903.40 |
| 1163 | CROOKER REALTY EQUIPMENT LLC | 001-004 | 6,600 | | | 6,600 | \$ 110.35 |
| 359 | CROOKER REALTY EQUIPMENT LLC | 001-019 | 264,675 | | | 264,675 | \$ 4,425.37 |
| 177 | CROOKER REALTY EQUIPMENT LLC | 001-035-A | 171,000 | | | 171,000 | \$ 2,859.12 |
| 156 | CROOKER REALTY EQUIPMENT LLC | 001-005 | 72,750 | | | 72,750 | \$ 1,216.38 |
| 663 | CROSBY, JOHN R | 017-035 | 35,650 | 132,786 | | 168,436 | \$ 2,816.25 |
| 612 | CROXFORD, SHARON V & ENOS, ROBERT | 020-024 | 31,950 | 78,901 | 23,000 | 110,851 | \$ 1,468.87 |
| 1345 | CRUMMETT, THURLOW E & STUTZER, KAREN S | 028-007 | 35,000 | 115,500 | | 150,500 | \$ 2,516.36 |
| 1563 | CUMMINGS, RICHARD L JR | 019-022-A | 31,170 | 6,553 | | 37,723 | \$ 630.73 |
| 795 | CUMMINGS, RICHARD L JR | 019-022 | 44,794 | 4,895 | | 49,689 | \$ 830.80 |
| 1153 | CUMMINGS, RICHARD L JR | 019-022-B | 10,039 | | | 10,039 | \$ 167.85 |
| 243 | CUMMINGS, RICHARD L JR | 019-014 | 68,680 | 173,260 | 23,000 | 241,940 | \$ 3,660.68 |
| 1632 | CUMMINGS, TODD & GRETA M | 027-007 | 30,600 | 166,208 | 23,000 | 196,808 | \$ 2,906.07 |
| 1380 | CUNNINGHAM, CHAD | 017-038-A | 30,000 | 13,037 | 23,000 | 43,037 | \$ 335.02 |
| 1032 | CUNNINGHAM, CLIFTON L JR ESTATE OF | 010-049-A | 11,500 | | | 11,500 | \$ 192.28 |
| | CUNNINGHAM, JOANNE N PER REP | | | | | | |
| 1251 | CUNNINGHAM, LILLIAN M | 020-049 | 47,250 | 89,527 | 23,000 | 136,777 | \$ 1,902.35 |
| 587 | CUNNINGHAM, PERCY JR TRUSTEE | 015-023 | 49,990 | | | 49,990 | \$ 835.83 |
| | CUNNINGHAM, PERCY JR TRUST | | | | | | |
| 1501 | CURRAN, JOSEPH F & STACIE M | 007-001-A | 30,750 | 154,935 | 23,000 | 185,685 | \$ 2,720.09 |
| 954 | CURRAN, SAVANNAH J & REED, WYATT | 003-009-B | 36,690 | 95,733 | | 132,423 | \$ 2,214.11 |
| 1166 | CURTIS, CAROLYN E & DEVLIN, PAUL J | 028-005 | 35,000 | 40,851 | | 75,851 | \$ 1,268.23 |
| 1732 | CUSHING, GEORGE D | 007-056-A | 34,560 | 201,933 | 23,000 | 236,493 | \$ 3,569.60 |
| 1451 | CUSHING, JONATHAN J | 010-022 | 46,474 | 139,663 | 23,000 | 186,137 | \$ 2,727.65 |
| 1412 | CUSHING, RUTH | 009-018 | 19,500 | | | 19,500 | \$ 326.04 |
| 51 | CUSHING, RUTH ELLEN | 010-008-A | 33,315 | 41,501 | 23,000 | 74,816 | \$ 866.36 |
| 1303 | CUSHING, RUTHELLEN | 010-008-G | 44,500 | | | 44,500 | \$ 744.04 |
| 728 | CUTHBERTSON, LEE & VICTORIA R | 020-023 | 40,250 | | | 40,250 | \$ 672.98 |
| 1197 | CUTHBERTSON, MICHAEL W & PAULA A | 020-002-A | 30,750 | 193,860 | 23,000 | 224,610 | \$ 3,370.92 |
| 1044 | CUTHBERTSON, MICHAEL W & PAULA A | 021-006 | 34,125 | 582,724 | | 616,849 | \$10,313.72 |
| 97 | CUTHBERTSON, MICHAEL W & PAULA A | 021-007-A | 37,346 | 36,050 | | 73,396 | \$ 1,227.18 |
| 1042 | CUTHBERTSON, TIMOTHY & JO A | 020-002 | 48,410 | 132,950 | 23,000 | 181,360 | \$ 2,647.78 |
| 308 | CUTHBERTSON, TIMOTHY W & JO A | 020-003 | 22,132 | | | 22,132 | \$ 370.05 |
| 1316 | CYRUS, CATHERINE V, SAMUEL THAYER CYRUS, WILLIAM D & MATTHEW JOHN CYRUS TRUSTEES | 001-046 | 56,800 | 78,813 | | 135,613 | \$ 2,267.45 |
| | SWEET FERN LANE REAL ESTATE TRUST, ZEEB, HOLLY | | | | | | |
| 1362 | D F PARTNERSHIP | 017-042 | 61,750 | | | 61,750 | \$ 1,032.46 |
| 588 | D F PARTNERSHIP | 017-024 | 27,690 | | | 27,690 | \$ 462.98 |
| 921 | DALEY, PHYLLIS A | 009-024 | 87,250 | 93,252 | 23,000 | 180,502 | \$ 2,633.43 |
| 283 | DALKE, WILLIAM & SYLVIA | 002-021-A | 35,330 | 105,004 | 23,000 | 140,334 | \$ 1,961.82 |
| 1811 | DALKE, WILLIAM F III & SYLVIA S | 002-011-B | 20,150 | | | 20,150 | \$ 336.91 |
| 726 | DANCER, BETHANY A | 003-018 | 30,000 | 23,879 | 23,000 | 53,879 | \$ 516.30 |
| 298 | DANCER, HELLEN BRAUN ESTATE OF | 007-014 | 56,090 | 118,471 | | 174,561 | \$ 2,918.66 |
| | BOURQUE, LOIS D PER REP | | | | | | |
| 1629 | DANCER, HELLEN BRAUN ESTATE OF | 030-011 | 26,690 | | | 26,690 | \$ 446.26 |
| | BOURQUE, LOIS D PER REP | | | | | | |
| 373 | DANCER, LOUISE P | 003-017 | 42,210 | 18,049 | 28,520 | 60,259 | \$ 530.68 |
| 1140 | DANIELS, DALE | 004-046-ON | | 6,230 | 6,230 | 6,230 | \$ - |
| 699 | DANIELS, GRACE L & JOHN M | 004-046 | 50,420 | 36,372 | 23,000 | 86,792 | \$ 1,066.60 |
| 916 | DARVEAU, DARLIN M & RITA L | 018-020-F | 30,000 | 142,659 | | 172,659 | \$ 2,886.86 |
| 1012 | DAUPHIN, DONALD E TRUSTEE | 008-008 | 49,200 | 14,106 | | 63,306 | \$ 1,058.48 |
| | DAUPHIN FAMILY REAL ESTATE TRUST | | | | | | |
| 811 | DAUPHIN, KATHY E & HAROLD E | 008-020 | 62,980 | 32,201 | | 95,181 | \$ 1,591.43 |
| 336 | DAUPHIN, KATHY E & HAROLD E | 013-066 | 42,410 | 139,558 | 28,520 | 181,968 | \$ 2,565.65 |
| 397 | DAUPHIN, KATHY E & HAROLD E | 011-018 | 31,570 | | | 31,570 | \$ 527.85 |
| 415 | DAUPHIN, KATHY E & HAROLD E | 011-026 | 26,130 | | | 26,130 | \$ 436.89 |
| 690 | DAVIS, ARTHUR K & SHIRLEY M | 006-018 | 8,380 | | | 8,380 | \$ 140.11 |
| 637 | DAVIS, MATTHEW A | 010-019 | 30,630 | 15,614 | | 46,244 | \$ 773.20 |
| 1618 | DAXLAND, KARL GUSTAV & MARY LOU JENDRY TRUSTEES | 005-001 | 59,565 | 92,375 | | 151,940 | \$ 2,540.44 |
| | DAXLAND-DRIFT ROAD REALTY TRUST | | | | | | |
| 574 | DE LISLE, ROBERT C TRUSTEE | 005-008 | 45,850 | 116,608 | 23,000 | 162,458 | \$ 2,331.74 |
| | DE LISLE, ROBERT C REVOCABLE TRUST | | | | | | |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|----------------|------------|----------------|------------------|-------------|-------------|
| 472 | DE LISLE, ROBERT C TRUSTEE | 005-018-A | 20,300 | | | 20,300 | \$ 339.42 |
| | DE LISLE, ROBERT C REVOCABLE TRUST | | | | | | |
| 1968 | DEARBORN, CHRISTOPHER L & HALL, COURTNI E | 013-018-1 | 25,570 | 14,833 | | 40,403 | \$ 675.54 |
| 1148 | DEATON, HERBERT K II | 009-006-A | 32,250 | 160,084 | 28,520 | 192,334 | \$ 2,738.97 |
| 1021 | DEBLOIS, MARIAH & MORIN, JOSHUA | 012-027-B | 31,620 | 101,902 | 23,000 | 133,522 | \$ 1,847.93 |
| 590 | DELANO, LUKE A | 019-053 | 41,150 | | | 41,150 | \$ 688.03 |
| 793 | DELANO, LUKE A | 019-053-A | 52,290 | 99,280 | 23,000 | 151,570 | \$ 2,149.69 |
| 239 | DELANO, LUKE A | 016-039-ON | | 5,197 | | 5,197 | \$ 86.89 |
| 416 | DELANO, OSBORN M (LIFE ESTATE) & DELANO, LUKE | 016-039 | 113,050 | 75,079 | | 188,129 | \$ 3,145.52 |
| 1011 | DELANO, OSBORN M HEIRS | 019-051 | 9,820 | | | 9,820 | \$ 164.19 |
| 744 | DELISLE, CHRISTOPHER & TARA | 011-016 | 15,500 | | | 15,500 | \$ 259.16 |
| 649 | DELISLE, CHRISTOPHER & TARA | 011-001 | 43,750 | | | 43,750 | \$ 731.50 |
| 556 | DELISLE, CHRISTOPHER M & TARA R | 010-065-A | 31,875 | 185,327 | 23,000 | 217,202 | \$ 3,247.06 |
| 1672 | DELOREY, DAVID R | 020-005-E | 32,670 | 84,627 | 28,520 | 117,297 | \$ 1,484.35 |
| 1119 | DELVECCHIO, JOHN R & BARBARA W | 004-016 | 52,900 | 153,380 | 23,000 | 206,280 | \$ 3,064.44 |
| 333 | DEMERCHANT, JEAN E & HALEY, BETTY-JEAN | 012-038-A | 34,800 | 104,874 | 23,000 | 139,674 | \$ 1,950.79 |
| 458 | DEMERCHANT, KATHLEEN E | 012-038-C | 23,825 | | | 23,825 | \$ 398.35 |
| 148 | DEMERS FAMILY TRUST | 015-047 | 31,970 | | | 31,970 | \$ 534.54 |
| 920 | DEMERS, RONALD J & SUSAN | 022-014 | 26,500 | 25,175 | 28,520 | 51,675 | \$ 387.15 |
| 958 | DENHAM, ARTHUR & ELAINE | 004-048 | 32,550 | 58,697 | 28,520 | 91,247 | \$ 1,048.80 |
| 223 | DENHAM, ROY | 031-001 | 33,250 | | | 33,250 | \$ 555.94 |
| 1391 | DENHAM, ROY | 004-018 | 54,842 | 116,888 | 23,000 | 171,730 | \$ 2,486.77 |
| 1475 | DERECKTOR, ELIZABETH & BROWN, PETER | 002-011 | 14,022 | | | 14,022 | \$ 234.45 |
| 78 | DERECKTOR, ELIZABETH & BROWN, PETER | 002-006 | 47,684 | 76,222 | 23,000 | 123,906 | \$ 1,687.15 |
| 1534 | DESPARD, DANIEL R & LYDIA J | 016-044-A | 36,098 | 140,850 | 23,000 | 176,948 | \$ 2,574.01 |
| 1377 | DETRAGLIA, KATEY FORD & FRANK A TRUSTEES | 007-060 | 55,682 | | | 55,682 | \$ 931.00 |
| | DETRAGLIA, KATEY FORD FAMILY TRUST | | | | | | |
| 1261 | DIGIACOMO, GABRIEL | 008-015 | 62,330 | 1,016 | | 63,346 | \$ 1,059.15 |
| 1240 | DIKET, LINWOOD T | 010-017-F | 44,762 | 81,216 | 23,000 | 125,978 | \$ 1,721.79 |
| 1127 | DINSMORE, RAYMOND J JR | 020-004-C | 26,426 | | | 26,426 | \$ 441.84 |
| 533 | DIXON, GWYN B | 017-015 | 35,025 | 146,348 | 28,520 | 181,373 | \$ 2,555.70 |
| 1579 | DIXON, SEAN MATTHEW & CHRISTINA M | 020-033-B | 30,570 | 87,645 | 23,000 | 118,215 | \$ 1,591.99 |
| 1954 | DIXON, TODD D | 017-015-001 | 76,700 | | | 76,700 | \$ 1,282.42 |
| 1095 | DMITRIEFF, JASON | 019-045 | 45,850 | 79,093 | 23,000 | 124,943 | \$ 1,704.49 |
| 970 | DOAK, DAWN M & TOBY A | 018-020-E | 30,750 | 60,051 | 23,000 | 90,801 | \$ 1,133.63 |
| 437 | DOE, MARK L & TARA A | 028-001 | 40,000 | 114,532 | | 154,532 | \$ 2,583.78 |
| 968 | DOE, MARK L & TARA A | 014-019 | 86,885 | | | 86,885 | \$ 1,452.72 |
| 1201 | DONAHUE, CHARLENE P & MASON, BRIAN S | 020-030 | 45,970 | 112,710 | 23,000 | 158,680 | \$ 2,268.57 |
| 500 | DONAHUE, CHARLENE P & MASON, BRIAN S | 020-044 | 28,450 | | | 28,450 | \$ 475.68 |
| 522 | DOHOVAN, WILLIAM J & JANET C | 015-032 | 37,570 | 137,560 | 23,000 | 175,130 | \$ 2,543.61 |
| 1844 | DOOLEY, EDWARD A & TRUMAN-DOOLEY, VICTORIA | 012-009-A | 22,085 | | | 22,085 | \$ 369.26 |
| 761 | DOWDY, PHILLIP J & JENNIFER L | 020-042 | 36,530 | 139,142 | 23,000 | 175,672 | \$ 2,552.68 |
| 620 | DOWLING, JAMES A & FLORENCE I HEIRS OF | 020-048 | 30,150 | 26,089 | | 56,239 | \$ 940.32 |
| 1338 | DOWLING, JESSICA L | 013-013 | 33,420 | 115,207 | | 148,627 | \$ 2,485.04 |
| 511 | DOWNS, ROGER | 015-049 | 95,250 | 234,287 | 23,000 | 329,537 | \$ 5,125.30 |
| 1867 | DOWNS, ROGER C SR | 012-024-E | 21,500 | | | 21,500 | \$ 359.48 |
| 1215 | DOYON, CHRISTOPHER | 001-058-D | 30,300 | 74,581 | | 104,881 | \$ 1,753.61 |
| 780 | DOYON, MARC & BABY GLEN | 016-040-F | 33,660 | 157,970 | 23,000 | 191,630 | \$ 2,819.49 |
| 849 | DOYON, MARC & BABY GLEN | 016-040-E | 20,720 | | | 20,720 | \$ 346.44 |
| 955 | DROLET, ROGER M & BETHANY L | 021-007 | 49,317 | 173,898 | 23,000 | 223,215 | \$ 3,347.59 |
| 998 | DUBE, DYLAN M | 011-010 | 37,442 | 92,880 | | 130,322 | \$ 2,178.98 |
| 659 | DUBE, GERARD M & SANDRA A | 016-011 | 48,480 | 119,032 | 23,000 | 167,512 | \$ 2,416.24 |
| 1416 | DUBE, KAREN M & MICHAEL R | 018-014-A | 31,200 | 17,006 | | 48,206 | \$ 806.00 |
| 743 | DUBORD, NICHOLAS H & HEATHER A | 022-020 | 30,000 | 79,364 | 23,000 | 109,364 | \$ 1,444.01 |
| 1729 | DULAC, DAWN & GILLES | 016-013-H | 43,466 | 189,257 | 23,000 | 232,723 | \$ 3,506.57 |
| 1286 | DULAC, DAWN & RICHARDS, LEE E TRUSTEES | 016-013 | 33,075 | 31,394 | 23,000 | 64,469 | \$ 693.36 |
| | RICHARDS, VIOLET H IRREVOCABLE TRUST FOR DAWN DULAC & LEE H RICHARDS | | | | | | |
| 593 | DUMAS, RONALD | 018-030-A-3-ON | | 14,858 | | 14,858 | \$ 248.43 |
| 227 | DUMAS, STEVEN A | 018-030-A-4 | 20,780 | | | 20,780 | \$ 347.44 |
| 38 | DUMAS, STEVEN A | 018-030-A-3 | 53,165 | 133,836 | | 187,001 | \$ 3,126.66 |
| 1692 | DUMAS, WILLIAM A | 018-030-A-2 | 30,750 | 16,977 | 23,000 | 47,727 | \$ 413.44 |
| 1221 | DUMONT, SHAWN W | 030-013 | 30,345 | 25,765 | | 56,110 | \$ 938.16 |
| 389 | DUNCAN, FREDERICK J & NANCY J | 017-043-A | 18,570 | 22,390 | | 40,960 | \$ 684.85 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|------------|------------|----------------|------------------|-------------|-------------|
| 433 | DUNCAN, HELENE E FAMILY REVOCABLE LIVING TRUST OF 20 | 027-002 | 36,154 | 109,176 | 28,520 | 145,330 | \$ 1,953.06 |
| | DUNCAN, HELENE E TRUSTEE | | | | | | |
| 1272 | DUNCAN, HELENE E FAMILY REVOCABLE LIVING TRUST OF 20 | 017-043 | 100,010 | | | 100,010 | \$ 1,672.17 |
| | DUNCAN, HELENE E TRUSTEE | | | | | | |
| 249 | DUNN, ANDREW E & THOMAS F TRUSTEES | 016-041 | 130,010 | 190,118 | | 320,128 | \$ 5,352.54 |
| | DUNN, AVERY E IRREVOCABLE TRUST | | | | | | |
| 468 | DUNN, GERARD J & MARY E | 012-033-C | 30,375 | 126,659 | 23,000 | 157,034 | \$ 2,241.05 |
| 213 | DURRELL, GENE & TRACY | 006-011-A | 13,100 | | | 13,100 | \$ 219.03 |
| 1684 | DURRELL, GENE A & TRACY | 006-021-2 | 35,490 | 201,181 | 23,000 | 236,671 | \$ 3,572.58 |
| 1124 | DYER, ISAAC W III & ISAAC C & DYER, ERIC W | 003-011 | 72,850 | 178,062 | | 250,912 | \$ 4,195.25 |
| 657 | EASTMAN, GEORGE M JR & LYNETTE R | 003-002 | 13,100 | | | 13,100 | \$ 219.03 |
| 1100 | EDGAR-LARRABEE, MARY L & LWRRABEE, WARREN F | 016-006-A | 33,750 | 101,520 | 23,000 | 135,270 | \$ 1,877.15 |
| 1361 | EDGECOMB, VICTOR A & ANN D | 017-029 | 30,000 | 48,497 | | 78,497 | \$ 1,312.47 |
| 1073 | EDWARDS, MICHAEL P & CARMEN C | 020-010 | 30,315 | 107,580 | 23,000 | 137,895 | \$ 1,921.04 |
| 282 | EKHOLM, ERIK & JUDITH | 010-029 | 48,130 | 140,763 | 23,000 | 188,893 | \$ 2,773.73 |
| 1096 | EKHOLM, SUSANNA M | 010-029-A | 41,450 | 1,412 | | 42,862 | \$ 716.65 |
| 1581 | ELDER, JEROD M & JULIANNA L | 013-032 | 32,100 | 94,494 | 23,000 | 126,594 | \$ 1,732.09 |
| 257 | ELLIOTT, CARROLL MARSON & JUDITH | 014-006-C | 30,855 | 12,321 | 28,520 | 43,176 | \$ 245.05 |
| 904 | ELLIOTT, DAVID C | 016-053 | 43,690 | 181,471 | 23,000 | 225,161 | \$ 3,380.13 |
| 824 | ELLIOTT, DAVID C | 013-038 | 60,525 | | | 60,525 | \$ 1,011.98 |
| 550 | ELLIS, TRACY A | 013-063 | 32,970 | | | 32,970 | \$ 551.26 |
| 1651 | ELLIS, TRACY A | 013-073 | 94,241 | 71,886 | | 166,127 | \$ 2,777.64 |
| 1515 | ELVIN, CHARLES W & CHARLENE M | 011-020-A | 37,042 | | | 37,042 | \$ 619.34 |
| 1017 | ELVIN, CHARLES W & CHARLENE M | 011-041 | 46,450 | 125,936 | 23,000 | 172,386 | \$ 2,497.73 |
| 1049 | ELVIN, CHARLES W & CHARLENE M | 011-042 | 31,626 | | | 31,626 | \$ 528.79 |
| 801 | ELWELL, MICHAEL H | 006-002-A | 36,218 | 146,502 | 23,000 | 182,720 | \$ 2,670.52 |
| 104 | ELWELL, STEVEN C & JOY H | 012-028-B | 37,354 | 183,642 | 23,000 | 220,996 | \$ 3,310.49 |
| 292 | EMERY, MICHAEL & JEANNINE | 027-014 | 30,750 | 137,934 | 23,000 | 168,684 | \$ 2,435.84 |
| 1441 | ENGSTROM, KRAIG E SR, PAULA J & KRAIG E JR | 020-048-A | 30,000 | 55,927 | 23,000 | 85,927 | \$ 1,052.14 |
| 1756 | ENGSTROM, KRAIG JR | 011-032-3 | 26,370 | | | 26,370 | \$ 440.91 |
| 86 | ERICKSON, CASSANDRA JANE BARRETT (COUTTS) | 001-029 | 30,000 | 26,202 | 23,000 | 56,202 | \$ 555.14 |
| 639 | EUGLEY, JILL | 015-007-A | 32,160 | 106,897 | 23,000 | 139,057 | \$ 1,940.47 |
| 927 | FAIRSERVICE, MICHAEL O | 006-001 | 70,250 | 7,076 | | 77,326 | \$ 1,292.89 |
| 1321 | FAIRSERVICE, MICHAEL O JR | 003-019 | 30,840 | 168,250 | | 199,090 | \$ 3,328.78 |
| 1003 | FARMER, KAREN S TRUST & FARMER, KAREN S TRUSTEE | 016-052 | 43,850 | 185,343 | | 229,193 | \$ 3,832.11 |
| 1717 | FARRELL, JOHN J | 020-029-A | 31,245 | 57,525 | | 88,770 | \$ 1,484.23 |
| 1324 | FARRIS, GREGORY | 013-034 | 33,600 | 188,446 | 23,000 | 222,046 | \$ 3,328.05 |
| 131 | FECAROTTA, JOSEPH M & PATRICIA E | 019-004 | 108,750 | 95,259 | | 204,009 | \$ 3,411.03 |
| 496 | FEENEY, THOMAS M | 012-029-D | 20,615 | | | 20,615 | \$ 344.68 |
| 1125 | FEENEY, THOMAS M | 012-029-A | 30,000 | 157,625 | 23,000 | 187,625 | \$ 2,752.53 |
| 1991 | FENDERSON, ADAM | 007-041-A | 31,218 | | | 31,218 | \$ 521.96 |
| 733 | FENDERSON, MARK | 007-042 | 49,701 | 25,108 | | 74,809 | \$ 1,250.81 |
| 1056 | FENDERSON, MARK | 007-041 | 31,234 | | | 31,234 | \$ 522.23 |
| 1571 | FERGUSON, ELAINE | 019-024 | 40,458 | 61,867 | 23,000 | 102,325 | \$ 1,326.31 |
| 831 | FERGUSON, GEORGE S & MARGARET ANNE | 029-001-A | 40,000 | 98,728 | 23,000 | 138,728 | \$ 1,934.97 |
| 115 | FERGUSON, SARA J & GEORGE | 029-001 | 43,000 | 12,838 | | 55,838 | \$ 933.61 |
| 1574 | FERGUSON, SARA J | 014-022-A | 31,650 | 151,615 | 23,000 | 183,265 | \$ 2,679.63 |
| 782 | FERGUSON, SARA J, GEORGE, ELIZABETH & COLIN | 014-022 | 33,487 | | | 33,487 | \$ 559.90 |
| 855 | FEYLER, DWAYNE & LORRAINE | 026-002-A | 30,900 | 62,355 | 23,000 | 93,255 | \$ 1,174.66 |
| 686 | FEYLER, JENNIE | 026-002 | 33,750 | 18,237 | 28,520 | 51,987 | \$ 392.37 |
| 1813 | FIELDINGS OIL AND PROPANE INC | 026-003-ON | | 137,118 | | 137,118 | \$ 2,292.61 |
| 558 | FIELDINGS OIL CO INC | 026-003 | 30,000 | 178,138 | | 208,138 | \$ 3,480.07 |
| 30 | FITZ-PATRICK, JAMES E & CAROLYN M | 012-013 | 37,680 | 125,452 | 23,000 | 163,132 | \$ 2,343.01 |
| 41 | FLAGG, JOHN B | 030-012-B | 31,875 | 143,602 | | 175,477 | \$ 2,933.98 |
| 781 | FLANAGAN, LEWIS | 001-062 | 25,250 | | | 25,250 | \$ 422.18 |
| 305 | FLANAGAN, MARGARET A MICHAEL E | 020-047 | 39,090 | 154,025 | 23,000 | 193,115 | \$ 2,844.32 |
| 1035 | FLANNERY, CHAD L & LOREAL | 014-003-A | 31,200 | 186,395 | 28,520 | 217,595 | \$ 3,161.33 |
| 1982 | FLEMING, HOLLIE | 020-001-B | 21,500 | | | 21,500 | \$ 359.48 |
| 648 | FLOGE, MATTHEW C & SHERI A | 014-015 | 64,140 | 85,005 | 23,000 | 149,145 | \$ 2,109.14 |
| 1917 | FLYNN, ISABEL PAULETTE | 018-021-B | 25,250 | | | 25,250 | \$ 422.18 |
| 306 | FORD, JOSEPH K | 007-047 | 22,100 | | | 22,100 | \$ 369.51 |
| 613 | FORD, MARY LOUISE | 012-004 | 31,050 | 66,414 | 23,000 | 97,464 | \$ 1,245.04 |
| 216 | FORDHAM, NICOLE E & ROBERTS, JOHN E | 031-017 | 35,000 | 94,232 | | 129,232 | \$ 2,160.76 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-------------|------------|----------------|------------------|-------------|-------------|
| 445 | FOSTER JR, HARTFORD L & SUSAN | 013-071 | 27,050 | | | 27,050 | \$ 452.28 |
| 1097 | FOSTER JR, HARTFORD L & SUSAN | 013-065 | 51,770 | 220,375 | 23,000 | 272,145 | \$ 4,165.70 |
| 1060 | FOSTER, ROBERT F & ALBERTA | 004-017 | 31,450 | | | 31,450 | \$ 525.84 |
| 1824 | FOURNIER, ROBERT & SHARON | 004-018-C | 30,826 | 42,609 | | 73,435 | \$ 1,227.83 |
| 944 | FOWLES, ROGER A | 014-006-E | 36,626 | 10,573 | | 47,199 | \$ 789.17 |
| 204 | FOX, TORRANCE | 016-031 | 30,975 | 66,640 | 23,000 | 97,615 | \$ 1,247.56 |
| 1118 | FRANCIS, CHRISTOPHER J | 011-012 | 56,936 | 100,712 | 23,000 | 157,648 | \$ 2,251.31 |
| 584 | FRANDSEN, BRUCE M & RATCLIFF, HEATHER | 015-042 | 30,300 | 106,395 | 23,000 | 136,695 | \$ 1,900.98 |
| 1477 | FRANDSEN, DOROTHY M | 007-011 | 44,850 | 83,266 | 23,000 | 128,116 | \$ 1,757.54 |
| 617 | FRANKLIN, ROGER M & CAROL A | 012-049-B | 33,000 | 94,979 | 23,000 | 127,979 | \$ 1,755.25 |
| 1683 | FRASCONI, TERRI A | 006-021-1 | 35,650 | 73,541 | 23,000 | 109,191 | \$ 1,441.11 |
| 973 | FREEMAN, CATHY N | 012-064-A | 41,410 | 215,698 | 23,000 | 257,108 | \$ 3,914.29 |
| 938 | FREEMAN, EDWARD & JOYCE | 012-039-A | 29,410 | | | 29,410 | \$ 491.74 |
| 1559 | FREEMAN, EDWARD & JOYCE | 012-009 | 71,750 | 116,796 | 28,520 | 188,546 | \$ 2,675.63 |
| 48 | FREEMAN, KENNETH & DOROTHY | 012-010 | 31,260 | 75,475 | 23,000 | 106,735 | \$ 1,400.05 |
| 1850 | FREEMAN, STEVE A | 012-009-B | 30,765 | 71,876 | 23,000 | 102,641 | \$ 1,331.60 |
| 1909 | FRENCH, JANE | 018-037-01 | 32,850 | | | 32,850 | \$ 549.25 |
| 61 | FRIEL, DENNIS E & CHARLOTTE J | 021-017 | 45,000 | 110,500 | 23,000 | 155,500 | \$ 2,215.40 |
| 1069 | FROELICH, PETER E | 006-005 | 59,600 | 157,394 | 23,000 | 216,994 | \$ 3,243.58 |
| 1425 | FURROW, JOSEPH J & ANGELA | 019-011-A | 30,000 | 41,812 | 23,000 | 71,812 | \$ 816.14 |
| 1607 | G & D GRAVEL LLC | 016-029 | 36,930 | 84,183 | | 121,113 | \$ 2,025.01 |
| 757 | G & D GRAVEL LLC | 016-029-A | 31,650 | 45,384 | | 77,034 | \$ 1,288.01 |
| 1450 | G A DOUGHTY CONSTRUCTION CO INC | 018-020-B | 30,750 | 106,498 | | 137,248 | \$ 2,294.79 |
| 1615 | GAGE, DAVID R & EPSTEIN, JUDITH L | 013-068 | 52,250 | 106,694 | | 158,944 | \$ 2,657.54 |
| 457 | GAGNE, CHRISTINE J | 020-033-C | 30,750 | 174,471 | 23,000 | 205,221 | \$ 3,046.74 |
| 141 | GAGNE, TIMOTHY J & SOLOMON, LILA H | 020-021 | 57,060 | 204,204 | | 261,264 | \$ 4,368.33 |
| 897 | GAGNON ROLAND J & THERESA | 017-045-A | 35,450 | 97,706 | 23,000 | 133,156 | \$ 1,841.81 |
| 1188 | GALLAGHER, DAVID W ESTATE OF | 020-049-E | 30,975 | 57,825 | | 88,800 | \$ 1,484.74 |
| | COOPER, WENDY S & GALLAGHER, JENNIFER N PER REPS | | | | | | |
| 259 | GALLAGHER, EARL | 020-049-H | 23,420 | | | 23,420 | \$ 391.58 |
| 822 | GALLAGHER, SHAWN R & BANCROFT, ELIZABETH | 007-050-B | 37,625 | 133,154 | 23,000 | 170,779 | \$ 2,470.86 |
| 555 | GALLANT, DENNIS | 026-009 | 30,000 | 81,775 | 23,000 | 111,775 | \$ 1,484.32 |
| 1018 | GALLUP, C WESTCOTT III & SUSAN M | 001-058 | 37,370 | | | 37,370 | \$ 624.83 |
| 231 | GALLUP, C WESTCOTT III & SUSAN M | 001-057-004 | 42,370 | 206,733 | 23,000 | 249,103 | \$ 3,780.44 |
| 479 | GALVANI, THOMAS J & FRANCES H & DECARVALHO, JULIKAY | 026-022 | 20,000 | | | 20,000 | \$ 334.40 |
| 1396 | GALVANI, THOMAS J & FRANCES H & DECARVALHO, JULIKAY | 026-021 | 30,000 | 48,807 | 28,520 | 78,807 | \$ 840.80 |
| 1757 | GALVIN, EDWARD D REVOCABLE TRUST | 001-040-D | 65,240 | | | 65,240 | \$ 1,090.81 |
| | GALVIN, EDWARD D TRUSTEE | | | | | | |
| 1297 | GARAGE MAHAL LLC | 026-019 | 20,000 | 2,661 | | 22,661 | \$ 378.89 |
| 435 | GARCIA, SUZANNE H | 007-034 | 39,506 | 93,541 | 23,000 | 133,047 | \$ 1,839.99 |
| 1222 | GARDNER-BEST, CHRISTINE E | 010-024 | 48,250 | 135,327 | 23,000 | 183,577 | \$ 2,684.85 |
| 1706 | GARTHOFF, JERRY & KELLEY | 012-026-B | 31,200 | 171,458 | 23,000 | 202,658 | \$ 3,003.88 |
| 402 | GAUVIN, WILLIAM R & FRANCES A | 024-010 | 36,290 | 52,367 | 23,000 | 88,657 | \$ 1,097.79 |
| 509 | GAUVIN, WILLIAM R & FRANCES A | 021-012 | 30,000 | | | 30,000 | \$ 501.60 |
| 682 | GENOVESE, NICHOLAS & ALLISON | 017-008-B | 31,210 | | | 31,210 | \$ 521.83 |
| 1141 | GEORGES, PHILIP | 020-049-1 | 30,675 | 8,939 | 23,000 | 39,614 | \$ 277.79 |
| 290 | GERARDI, CHRISTOPHER R & VICKIE | 005-019 | 79,750 | 54,725 | 23,000 | 134,475 | \$ 1,863.86 |
| 1637 | GERARDI, CHRISTOPHER R & VICKIE A | 005-020 | 34,050 | 47,598 | | 81,648 | \$ 1,365.15 |
| 1193 | GERRARD, DANAL & ROBIN | 016-009 | 30,900 | 61,187 | 23,000 | 92,087 | \$ 1,155.13 |
| 4 | GIBSON, ROBERT J III | 013-070 | 32,250 | 93,342 | | 125,592 | \$ 2,099.90 |
| 1628 | GIBSON-GRIFFIN, BRIGID | 007-024 | 30,000 | 146,452 | 23,000 | 176,452 | \$ 2,565.72 |
| 1595 | GILBERT, CHAD E | 016-020 | 30,120 | 79,312 | 23,000 | 109,432 | \$ 1,445.14 |
| 1575 | GILBERT-BRUNELLE, DIANN | 012-014 | 33,000 | 54,528 | 23,000 | 87,528 | \$ 1,078.91 |
| 1708 | GILHOOLEY, EDWARD G | 008-002-A | 51,618 | 163,884 | 23,000 | 215,502 | \$ 3,218.63 |
| 275 | GILMAN, DONNA M & YBARRA, PAULA J | 007-003 | 32,250 | 27,388 | 28,520 | 59,638 | \$ 520.29 |
| 66 | GIOIA, JAMES | 007-050 | 27,385 | | | 27,385 | \$ 457.88 |
| 1471 | GIRARDIN, NICHOLAS A | 018-037-C | 30,450 | 132,305 | | 162,755 | \$ 2,721.26 |
| 1539 | GIUFFRIDA, STEPHEN | 030-001 | 33,450 | 65,533 | 23,000 | 98,983 | \$ 1,270.44 |
| 1959 | GIUFFRIDA, STEPHEN | 030-1-1 | 3,000 | | | 3,000 | \$ 50.16 |
| 859 | GLIDDEN, KERMIT D & LAURIE A | 025-007 | 30,000 | 63,332 | 23,000 | 93,332 | \$ 1,175.95 |
| 1305 | GLIDDEN, LYNN ELEANOR | 020-014-B | 31,950 | 117,680 | 23,000 | 149,630 | \$ 2,117.25 |
| 101 | GLIDDEN, NEWELL R E HEIRS OF | 025-005 | 615 | | | 615 | \$ 10.28 |
| 477 | GLIDDEN, NEWELL R E HEIRS OF | 025-004 | 210 | | | 210 | \$ 3.51 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|-------------|------------|----------------|------------------|-------------|-------------|
| 650 | GLOVER, DENISE & AVANTAGGIO, GLEN | 006-013 | 40,850 | 44,783 | | 85,633 | \$ 1,431.78 |
| 429 | GOGGIN, WILLIAM F | 020-034 | 37,962 | 125,400 | 23,000 | 163,362 | \$ 2,346.85 |
| 625 | GOLDBERG, ELEANOR J | 028-009 | 43,345 | 93,237 | | 136,582 | \$ 2,283.65 |
| 1252 | GOLDEN, LINDA F | 017-040 | 30,825 | 69,052 | 23,000 | 99,877 | \$ 1,285.38 |
| 498 | GOMES, MATTHEW D & LESLIE | 020-045-B | 33,000 | 150,817 | 23,000 | 183,817 | \$ 2,688.86 |
| 311 | GOMEZ, HOLLY G (TAYLOR) | 012-032 | 30,000 | 77,324 | 23,000 | 107,324 | \$ 1,409.90 |
| 1173 | GOODRIDGE, MARK R & SUSAN | 021-016 | 30,000 | 84,211 | 28,520 | 114,211 | \$ 1,432.75 |
| 1690 | GORRILL, STEPHEN W & LOUISA R | 005-032-D | 36,850 | 125,907 | 23,000 | 162,757 | \$ 2,336.74 |
| 507 | GOTTLIEB, MARTHA J | 007-076 | 41,370 | 71,830 | 23,000 | 113,200 | \$ 1,508.14 |
| 778 | GOTTLIEB, NOAH D & ELIZABETH R | 007-070 | 20,750 | 1,552 | | 22,302 | \$ 372.89 |
| 825 | GOULD, ARTHUR J SR, CLARA & ARTHUR J JR | 026-030 | 30,000 | 61,092 | 23,000 | 91,092 | \$ 1,138.50 |
| 645 | GOULD, DENNIS A & DEBRA J | 007-059 | 30,300 | 174,023 | 23,000 | 204,323 | \$ 3,031.72 |
| 49 | GOULD, DONALD & FRANCES | 017-051 | 32,700 | 99,218 | 32,200 | 131,918 | \$ 1,667.28 |
| 1154 | GOULD, LUCAS D | 001-040-B | 30,150 | 110,386 | | 140,536 | \$ 2,349.76 |
| 837 | GRADY, BETTY A | 007-072 | 36,050 | 87,491 | | 123,541 | \$ 2,065.61 |
| 221 | GRADY, BETTY A | 007-075 | 26,850 | | | 26,850 | \$ 448.93 |
| 1346 | GRADY, DANIEL M | 016-047-A | 32,550 | 77,849 | 23,000 | 110,399 | \$ 1,461.31 |
| 1549 | GRADY, DANIEL M | 016-047-B | 9,004 | | | 9,004 | \$ 150.55 |
| 1366 | GRADY, DARRYL & JEANNE | 014-007-A | 38,258 | 10,715 | 23,000 | 48,973 | \$ 434.27 |
| 1566 | GRADY, DARRYL & JEANNE & ZEHRING, KATHIE G | 014-007 | 35,642 | | | 35,642 | \$ 595.93 |
| 492 | GRADY, JAMISON A | 008-005-A | 47,250 | 131,970 | 23,000 | 179,220 | \$ 2,612.00 |
| 169 | GRADY, JENNIFER H & STEVEN J | 008-008-A | 31,500 | 45,290 | | 76,790 | \$ 1,283.93 |
| 751 | GRADY, JORDAN C & MERYL A | 008-010 | 32,250 | 141,485 | 23,000 | 173,735 | \$ 2,520.29 |
| 1640 | GRADY, STEVEN & JENNIFER | 007-072-A | 64,729 | 185,419 | 23,000 | 250,148 | \$ 3,797.91 |
| 1904 | GRADY, STEVEN J | 004-044-F | 33,250 | | | 33,250 | \$ 555.94 |
| 1520 | GRADY, STEVEN J | 008-016 | 110,600 | | | 110,600 | \$ 1,849.23 |
| 662 | GRADY, STEVEN J & JENNIFER E | 011-023 | 40,760 | 1,200 | | 41,960 | \$ 701.57 |
| 1114 | GRADY, STEVEN J | 006-011 | 74,500 | | | 74,500 | \$ 1,245.64 |
| 88 | GRADY, STEVEN J | 011-028 | 45,050 | 5,868 | | 50,918 | \$ 851.35 |
| 1985 | GRADY, THOMAS A & QUIRION, LINDSEY A | 016-047-E | 35,882 | 73,499 | | 109,381 | \$ 1,828.85 |
| 83 | GRASS, JOSHUA A & BLOOD, KASEY E | 016-040-D | 30,975 | 158,075 | 28,520 | 189,050 | \$ 2,684.06 |
| 1242 | GRAZIOSO, ABBY L & GREG E | 015-018-C | 35,266 | 81,089 | 23,000 | 116,355 | \$ 1,560.90 |
| 1315 | GRAZIOSO, DEE ANN L | 017-044-A | 33,150 | | | 33,150 | \$ 554.27 |
| 1505 | GRAZIOSO, GLENN & SUSAN | 019-021-ON | | 10,345 | 10,345 | 10,345 | \$ - |
| 1271 | GREEN, DAVID W | 012-029-C | 30,000 | 164,372 | 23,000 | 194,372 | \$ 2,865.34 |
| 34 | GREEN, ROBERT D II & WILLIAM H & MCDONOUGH, MARY LEE | 011-035 | 32,450 | | | 32,450 | \$ 542.56 |
| 368 | GREGOIRE, BETH M | 030-013-A | 31,815 | 49,312 | 23,000 | 81,127 | \$ 971.88 |
| 1010 | GREGORY, ALAN & WENDY L | 004-044-D | 36,690 | 78,857 | 23,000 | 115,547 | \$ 1,547.39 |
| 1028 | GREINER, JEFFREY S & KRISTA LEA | 012-029-I | 30,120 | 146,578 | 23,000 | 176,698 | \$ 2,569.83 |
| 1851 | GRIFFIN, BRYAN & HOLLY | 018-032-A | 25,750 | 1,926 | | 27,676 | \$ 462.74 |
| 252 | GRIFFIN, BRYAN J & HOLLY D | 018-031 | 47,770 | 166,910 | 23,000 | 214,680 | \$ 3,204.89 |
| 936 | GRIFFIN, JAMES L | 022-009 | 35,000 | 56,574 | 23,000 | 91,574 | \$ 1,146.56 |
| 1605 | GRIFFIN, THERESA A | 012-024 | 66,800 | 153,866 | | 220,666 | \$ 3,689.54 |
| 1905 | GRIMMEL, MARK | 004-036-001 | 28,450 | | | 28,450 | \$ 475.68 |
| 1270 | GRIMMEL, MARK | 004-036 | 28,450 | 3,500 | | 31,950 | \$ 534.20 |
| 1232 | GRIMMEL, MARK | 004-044-B | 76,750 | | | 76,750 | \$ 1,283.26 |
| 1190 | GRIMMEL, MARK | 004-037 | 16,250 | | | 16,250 | \$ 271.70 |
| 666 | GRIMMEL, MARK | 004-039-A | 33,250 | | | 33,250 | \$ 555.94 |
| 880 | GROSSI, CRAIG ROBERT | 012-047 | 44,658 | 246,030 | 23,000 | 290,688 | \$ 4,475.74 |
| 835 | GROTTON, EVELINA J & MICHAEL S | 022-022 | 37,775 | 14,211 | | 51,986 | \$ 869.21 |
| 599 | GROVER, NANCY A | 012-007 | 1,035 | | | 1,035 | \$ 17.31 |
| 953 | GROVER, NANCY A | 012-008 | 660 | | | 660 | \$ 11.04 |
| 594 | GUENARD, JOSHUA A & KAYLA M | 008-009 | 40,450 | 97,068 | 23,000 | 137,518 | \$ 1,914.74 |
| 1576 | GURNEY, JEFFREY T & LAURA M | 001-030 | 42,370 | 89,083 | 23,000 | 131,453 | \$ 1,813.33 |
| 683 | HADDAD, THOMAS & LEILA | 010-017-B | 41,450 | 20,907 | 28,520 | 62,357 | \$ 565.75 |
| 544 | HAINES, DONNA & JONES, PHILIP H | 006-014 | 68,750 | 3,771 | | 72,521 | \$ 1,212.55 |
| 228 | HAINKE, HAROLD J & TASH, SHERRY | 014-014 | 33,250 | | | 33,250 | \$ 555.94 |
| 1134 | HAINKE, HAROLD J JR & TASH, SHERRY | 013-069-001 | 34,500 | 126,399 | 23,000 | 160,899 | \$ 2,305.67 |
| 1565 | HAINKE, HAROLD J JR & TASH, SHERRY | 013-069-B | 25,538 | | | 25,538 | \$ 427.00 |
| 763 | HALL, ANDREW HEIRS & DUNCAN, NANCY PER REP | 019-005 | 10,700 | | | 10,700 | \$ 178.90 |
| 12 | HALL, EDWARD J | 010-010 | 53,100 | 9,846 | | 62,946 | \$ 1,052.46 |
| 160 | HALL, GEORGE W IV | 006-015 | 30,290 | | | 30,290 | \$ 506.45 |
| 693 | HALL, GEORGE W IV | 007-032 | 41,370 | 26,396 | | 67,766 | \$ 1,133.05 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|---|------|-----------|------------|----------------|------------------|-------------|-------------|
| 1921 HALL, GEORGE W IV & MARY ANN | | 007-018-F | 34,106 | | | 34,106 | \$ 570.25 |
| 1923 HALL, GEORGE W IV & MARY ANN | | 007-036-1 | 34,250 | | | 34,250 | \$ 572.66 |
| 1562 HALL, GEORGE W JR & GEORGE W | | 006-008 | 35,394 | | | 35,394 | \$ 591.79 |
| 717 HALL, GEORGE W JR & PIACOPOLOS, HAROLD | | 030-015 | 120 | | | 120 | \$ 2.01 |
| 999 HALL, GEORGE W JR & MARYANN | | 007-037-A | 39,335 | 172,968 | 23,000 | 212,303 | \$ 3,165.15 |
| 525 HALL, GEORGE W JR & PIACOPOLOS, HAROLD | | 007-012 | 64,750 | | | 64,750 | \$ 1,082.62 |
| 432 HALL, GEORGE W JR | | 006-011-B | 35,650 | | | 35,650 | \$ 596.07 |
| 1924 HALL, GEORGE WILLIAM IV & BUMPS, DIANNE & HALL-KARASS, SUSAN | | 007-018-G | 27,762 | | | 27,762 | \$ 464.18 |
| 473 HAMILTON, CHRISTOPHER C & PATRICIA M | | 005-025 | 52,125 | 87,737 | 23,000 | 139,862 | \$ 1,953.93 |
| 858 HAMILTON, CHRISTOPHER C & PATRICIA M | | 005-024 | 24,650 | 3,595 | | 28,245 | \$ 472.26 |
| 684 HANLEY, MARK S & JEWEL R | | 001-008 | 92,250 | | | 92,250 | \$ 1,542.42 |
| 1479 HANNA, LAURA VERONICA | | 003-004 | 41,150 | | | 41,150 | \$ 688.03 |
| 1099 HANSEN, CLAY W & SCHWARZ, SHEILA R | | 012-034 | 32,085 | 167,780 | 23,000 | 199,865 | \$ 2,957.18 |
| 912 HANSON, WALTER KING II | | 020-036 | 22,850 | 1,061 | | 23,911 | \$ 399.79 |
| 853 HANSON, WALTER KING II | | 020-035-A | 31,230 | 70,322 | 23,000 | 101,552 | \$ 1,313.39 |
| 818 HARDMAN, DAVID | | 004-001-A | 30,195 | 141,997 | 23,000 | 172,192 | \$ 2,494.49 |
| 502 HARDMAN, DAVID | | 004-002-A | 20,000 | 25,162 | | 45,162 | \$ 755.11 |
| 884 HARKINS, ADAM E & AMY L H | | 028-002-A | 30,000 | 53,170 | | 83,170 | \$ 1,390.60 |
| 1237 HARMON, BENJAMIN T | | 013-069 | 45,554 | 42,983 | 23,000 | 88,537 | \$ 1,095.78 |
| 193 HARMON, ELIZABETH CHASE | | 007-065 | 43,490 | 117,076 | 23,000 | 160,566 | \$ 2,300.10 |
| 207 HARRISON, CASEY M | | 001-038-C | 35,810 | 71,860 | 23,000 | 107,670 | \$ 1,415.68 |
| 310 HART, GREGORY M & LISA J | | 007-009 | 37,962 | 266,257 | 28,520 | 304,219 | \$ 4,609.69 |
| 1224 HART, GREGORY M & LISA J | | 007-010-A | 22,250 | | | 22,250 | \$ 372.02 |
| 178 HART, LISA M TRUSTEE & PUFFER LINCOLN REALTY TRUST | | 012-027-A | 39,970 | 102,304 | 23,000 | 142,274 | \$ 1,994.26 |
| 1186 HARTMAN, HERBERT W & LUCY MARTIN | | 007-039 | 35,600 | 109,098 | 23,000 | 144,698 | \$ 2,034.79 |
| 513 HARTNETT, LISA L | | 015-043 | 30,600 | 94,008 | | 124,608 | \$ 2,083.45 |
| 510 HARVEY, ROBERT C | | 018-013-A | 31,500 | 19,412 | 23,000 | 50,912 | \$ 466.69 |
| 767 HARVILLE, THOMAS W HEIRS OF | | 021-005 | 30,750 | 50,184 | | 80,934 | \$ 1,353.22 |
| 1745 HATCH, JAMES & JENNINGS, PATRICIA | | 009-017-B | 27,010 | | | 27,010 | \$ 451.61 |
| 1429 HATCH, JAMES B & JENNINGS, PATRICIA A | | 009-034 | 1,575 | | | 1,575 | \$ 26.33 |
| 446 HATCH, KENNETH L III | | 007-013 | 4,500 | | | 4,500 | \$ 75.24 |
| 1341 HATCH, KENNETH L III | | 030-012 | 40,490 | 139,272 | 23,000 | 179,762 | \$ 2,621.06 |
| 146 HAUGEN, WILLIAM P & CARLSON, DAWN T | | 010-056-A | 35,810 | 130,295 | | 166,105 | \$ 2,777.28 |
| 834 HAVEN, GREGORY W | | 005-007 | 30,000 | 127,133 | | 157,133 | \$ 2,627.26 |
| 245 HAY, LISA M & CARTER, CHRISTINE K | | 012-059 | 37,900 | | | 37,900 | \$ 633.69 |
| 340 HAYDEN, DAVID & BARBARA | | 013-051 | 33,450 | 111,532 | 23,000 | 144,982 | \$ 2,039.54 |
| 696 HAYDEN, SCOTT D | | 011-017 | 34,800 | 265,657 | 23,000 | 300,457 | \$ 4,639.08 |
| 1459 HAYDEN, SCOTT D | | 011-017-A | 52,629 | | | 52,629 | \$ 879.96 |
| 903 HAYWARD, RICHARD S & DARLENE A | | 015-041 | 30,570 | 48,860 | | 79,430 | \$ 1,328.07 |
| 670 HEALD, JENNA L | | 001-060 | 20,000 | | | 20,000 | \$ 334.40 |
| 995 HEATH, HAROLD R JR & CYNTHIA MARIE | | 014-010 | 30,000 | 63,610 | 23,000 | 93,610 | \$ 1,180.60 |
| 246 HEATH, JOSEPH R HEIRS | | 011-003 | 43,100 | | | 43,100 | \$ 720.63 |
| 1211 HEATH, RICHARD H & OESTERLIN-HEATH, BARBARA | | 005-003 | 49,050 | 92,210 | | 141,260 | \$ 2,361.87 |
| 428 HEATON-JONES, JENNIFER A | | 007-010 | 30,850 | | | 30,850 | \$ 515.81 |
| 448 HELM, GREG A | | 004-045 | 37,226 | 123,196 | 23,000 | 160,422 | \$ 2,297.70 |
| 1447 HENDERSON, KRISTIAN P & MACOMBER, GRACE P | | 017-005 | 31,005 | 87,707 | | 118,712 | \$ 1,984.86 |
| 1444 HENDRIX, HENRY J II & PENNY K | | 008-028 | 43,336 | | | 43,336 | \$ 724.58 |
| 1015 HENDRIX, HENRY J II & PENNY | | 008-029 | 37,250 | 18,224 | | 55,474 | \$ 927.53 |
| 1036 HENDRIX, HENRY J II & PENNY K | | 007-051 | 33,530 | | | 33,530 | \$ 560.62 |
| 40 HENDRIX, HENRY JEROME II & PENNY K | | 008-027 | 29,250 | | | 29,250 | \$ 489.06 |
| 159 HENDRIX, PENNY & HENRY | | 008-026 | 22,750 | | | 22,750 | \$ 380.38 |
| 13 HENDSBEE, GEORGE JR & BONNIE RAE | | 020-041 | 68,840 | 14,741 | | 83,581 | \$ 1,397.47 |
| 1185 HENDSBEE, GEORGE JR & BONNIE RAE | | 020-033 | 62,741 | 120,181 | 23,000 | 182,922 | \$ 2,673.90 |
| 624 HENKIN, STEPHEN | | 019-017 | 34,950 | 41,368 | | 76,318 | \$ 1,276.04 |
| 111 HENKIN, STEPHEN | | 019-016 | 22,700 | | | 22,700 | \$ 379.54 |
| 1507 HENKIN, STEPHEN | | 019-015 | 24,505 | | | 24,505 | \$ 409.72 |
| 180 HENLEY, JAMES E | | 016-043-C | 33,945 | 68,062 | 23,000 | 102,007 | \$ 1,321.00 |
| 635 HENRY, REMEMBRANCE & DOYLE, ELIZABETH | | 017-048 | 31,950 | 139,711 | 23,000 | 171,661 | \$ 2,485.61 |
| 1616 HERSOM, JACQUELYN N | | 013-029 | 30,000 | 70,293 | | 100,293 | \$ 1,676.90 |
| 1544 HICKEY, CAROLE | | 018-036-C | 30,750 | 117,549 | 23,000 | 148,299 | \$ 2,095.00 |
| 571 HILLMAN, CHERYL A & JEFFREY A | | 002-005-A | 30,750 | 117,545 | 23,000 | 148,295 | \$ 2,094.93 |
| 142 HILLSTROM, DAVID S & GAIL A | | 028-002 | 35,000 | 53,355 | | 88,355 | \$ 1,477.30 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-----------|------------|----------------|------------------|-------------|-------------|
| 742 | HINES, JAMES W & MORROW, GRETCHEN L | 020-011-C | 36,200 | 207,185 | 23,000 | 243,385 | \$ 3,684.84 |
| 1133 | HOAR, GARY L & JELLISON, ELANA | 015-025 | 43,170 | 37,476 | | 80,646 | \$ 1,348.40 |
| 348 | HOAR, GARY L & JELLISON, ELANA | 015-026 | 42,370 | 168,241 | 23,000 | 210,611 | \$ 3,136.86 |
| 1310 | HODGKINS, GREGORY D | 001-036 | 30,450 | 8,383 | 23,000 | 38,833 | \$ 264.73 |
| 1656 | HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL | 001-053 | 15,020 | | | 15,020 | \$ 251.13 |
| 497 | HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL | 001-055 | 22,550 | | | 22,550 | \$ 377.04 |
| 99 | HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL | 001-052 | 33,450 | 134,629 | 23,000 | 168,079 | \$ 2,425.72 |
| 870 | HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL | 001-054 | 14,468 | | | 14,468 | \$ 241.90 |
| 1578 | HODSDON, CHARLES & LOLITA | 014-001-C | 31,275 | 90,015 | | 121,290 | \$ 2,027.97 |
| 1116 | HOFFMAN, JONATHAN & JULIANA TRUSTEES | 014-021 | 11,484 | | | 11,484 | \$ 192.01 |
| | TRIBBY-PERCY IRREVOCABLE TRUST | | | | | | |
| 383 | HOLLOWAY, LUCAS | 019-002 | 50,500 | 110,477 | | 160,977 | \$ 2,691.54 |
| 1577 | HOLM, HILARY H TRUSTEE & HOLM, HILARY | 006-012-A | 23,750 | | | 23,750 | \$ 397.10 |
| 194 | HOLM, KENNETH D & HILARY | 006-007 | 90,185 | 215,221 | 23,000 | 305,406 | \$ 4,721.83 |
| 531 | HOLM, KENNETH D | 006-009 | 12,236 | | | 12,236 | \$ 204.59 |
| 1053 | HOLM, KENNETH D | 007-019 | 1,950 | | | 1,950 | \$ 32.60 |
| 1614 | HOLM, KENNETH DEAN & HILARY HUBER | 007-005 | 65,000 | | | 65,000 | \$ 1,086.80 |
| 330 | HOLMES, DIANNA M | 017-018-C | 30,780 | 79,897 | 23,000 | 110,677 | \$ 1,465.96 |
| 583 | HOPKINS, CLIFTON | 015-029 | 49,600 | | | 49,600 | \$ 829.31 |
| 606 | HOPKINS, CLIFTON E & JULIE L | 018-047 | 30,000 | 17,839 | | 47,839 | \$ 799.87 |
| 464 | HOPPE, DIANE B | 010-028-A | 44,250 | 109,955 | 23,000 | 154,205 | \$ 2,193.75 |
| 250 | HOSTETTLER, DENNIS N & AMEILIA L | 010-032 | 70,450 | 147,675 | 23,000 | 218,125 | \$ 3,262.49 |
| 1244 | HOSTETTLER, DENNIS N & AMEILIA L | 010-058 | 13,100 | | | 13,100 | \$ 219.03 |
| 1973 | HOSTETTLER, NOAH D & AMANDA A | 016-007-2 | 58,750 | 35,330 | | 94,080 | \$ 1,573.02 |
| 946 | HOUGHTON, GEOFFREY | 002-009 | 35,079 | | | 35,079 | \$ 586.52 |
| 92 | HOUGHTON, GEOFFREY P & JAMIE | 002-009-A | 53,600 | 97,873 | 23,000 | 151,473 | \$ 2,148.07 |
| 236 | HOWARD, MURRAY A & CLARISSA R | 012-029-F | 20,045 | | | 20,045 | \$ 335.15 |
| 319 | HOWARD, MURRAY A & CLARISSA R | 012-029 | 32,410 | | | 32,410 | \$ 541.90 |
| 1398 | HOWARD, MURRAY A & CLARISSA R | 012-029-G | 30,330 | 262,229 | 23,000 | 292,559 | \$ 4,507.03 |
| 85 | HOWE, EDWARD E & MACDOUGALL, JESSIE MAE | 014-028 | 52,450 | 106,131 | 23,000 | 158,581 | \$ 2,266.91 |
| 1212 | HOWELL, BRYAN KEITH | 019-025 | 32,770 | | | 32,770 | \$ 547.91 |
| 1488 | HOWELL, RICHARD & SHARI | 013-056-A | 30,000 | 102,001 | 23,000 | 132,001 | \$ 1,822.50 |
| 685 | HOWELL, RICHARD W | 013-056 | 96,100 | 123,917 | | 200,017 | \$ 3,678.68 |
| 1068 | HOWES, MARK & KATRIN & ACOSTA, MARIA D C | 018-042 | 34,516 | 102,325 | 23,000 | 136,841 | \$ 1,903.42 |
| 1302 | HUANG, CARMEN EMILY | 017-050 | 30,000 | 64,395 | | 94,395 | \$ 1,578.28 |
| 611 | HUANG, XINQIAO | 018-003 | 150 | | | 150 | \$ 2.51 |
| 951 | HUBERT, JANE | 001-024 | 840 | | | 840 | \$ 14.04 |
| 561 | HUBERT, JANE H | 001-025 | 13,900 | | | 13,900 | \$ 232.41 |
| 1486 | HUFF, ALICIA & TIMOTHY | 019-012-B | 41,010 | 196,349 | 23,000 | 237,359 | \$ 3,584.08 |
| 667 | HUNTLEY, BRIAN D | 024-008 | 20,000 | 2,324 | | 22,324 | \$ 373.26 |
| 691 | HUNTLEY, BRIAN D | 022-040 | 21,450 | | | 21,450 | \$ 358.64 |
| 718 | HUNTLEY, BRIAN D | 022-032 | 7,600 | | | 7,600 | \$ 127.07 |
| 1161 | HUTCHINS, DONALD E II & LEONETTE | 007-055 | 32,280 | 116,869 | 23,000 | 149,149 | \$ 2,109.21 |
| 425 | HUTCHINSON, SANFORD L & ALICE | 013-039 | 56,800 | 88,883 | 23,000 | 145,683 | \$ 2,051.26 |
| 1265 | HUTTER, FRANCIS W | 014-008 | 51,605 | 16,984 | 23,000 | 68,589 | \$ 762.25 |
| 195 | IHW REAL ESTATE LLC | 022-004 | 30,105 | 27,957 | | 58,062 | \$ 970.80 |
| 997 | JACKSON, DANIEL R | 010-064-A | 30,840 | 156,589 | 23,000 | 187,429 | \$ 2,749.25 |
| 1332 | JACKSON, DAVID & ROSE | 010-061 | 78,250 | 127,000 | | 205,250 | \$ 3,431.78 |
| 1452 | JACKSON, DAVID W | 010-065 | 56,263 | | | 56,263 | \$ 940.72 |
| 892 | JACKSON, DAVID W | 010-063 | 9,900 | | | 9,900 | \$ 165.53 |
| 805 | JACKSON, DAVID W | 010-064 | 44,411 | 13,855 | | 58,266 | \$ 974.21 |
| 475 | JACKSON, DAVID W | 030-003 | 30,000 | 10,550 | | 40,550 | \$ 678.00 |
| 950 | JACKSON, GLENDON | 010-060 | 36,290 | 18,704 | | 54,994 | \$ 919.50 |
| 1027 | JACKSON, GLENDON | 010-062 | 32,930 | | | 32,930 | \$ 550.59 |
| 1781 | JACKSON, JOHN H III & KATHLEEN C | 018-038 | 35,250 | 85,152 | 23,000 | 120,402 | \$ 1,628.56 |
| 542 | JACQUES, JOHN P JR | 010-016-A | 34,800 | 18,342 | 28,520 | 53,142 | \$ 411.68 |
| 255 | JAMES, DAVID C | 019-003 | 33,300 | 97,988 | 23,000 | 131,288 | \$ 1,810.58 |
| 1047 | JAMES, PAULA J & KARL I | 018-020 | 30,300 | 83,006 | 23,000 | 113,306 | \$ 1,509.92 |
| 1295 | JAMISON, ROBERTA C & THOMAS A | 012-047-B | 35,842 | 110,858 | 28,520 | 146,700 | \$ 1,975.97 |
| 1524 | JELLISON, JESSE F JR | 018-014-C | 31,800 | 25,626 | | 57,426 | \$ 960.16 |
| 766 | JEWETT, BENJAMIN M | 001-040-A | 32,250 | 254,059 | 23,000 | 286,309 | \$ 4,402.53 |
| 1719 | JEWETT, BENJAMIN M | 001-040-C | 26,130 | | | 26,130 | \$ 436.89 |
| 523 | JEWETT, MICHAEL | 001-039 | 30,750 | 256,247 | 23,000 | 286,997 | \$ 4,414.03 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-------------|------------|----------------|------------------|-------------|-------------|
| 843 | JEWETT, MICHAEL D & REGINA L | 001-020-A | 32,250 | | | 32,250 | \$ 539.22 |
| 214 | JOHNSON, JOSHUA R & LAURA K | 012-026-A | 64,638 | 174,376 | 23,000 | 239,014 | \$ 3,611.75 |
| 1674 | JOHNSON, JOSHUA R & LAURA K | 012-027 | 39,018 | | | 39,018 | \$ 652.38 |
| 1373 | JOHNSON, ROBERT | 010-011-C | 20,450 | | | 20,450 | \$ 341.92 |
| 557 | JONES, EMILY | 003-014 | 40,750 | 21,526 | | 62,276 | \$ 1,041.25 |
| 705 | JONES, JONI S | 026-010 | 30,000 | 80,637 | 23,000 | 110,637 | \$ 1,465.29 |
| 671 | JONES, KATELYN KAYA & RIETZ, JOHN PAUL | 010-009-A | 31,875 | 71,926 | | 103,801 | \$ 1,735.55 |
| 739 | JONES, SCOTT V & SHARON | 008-013 | 76,000 | 63,188 | 23,000 | 139,188 | \$ 1,942.66 |
| 1630 | JONES, SCOTT V & SHARON | 008-014 | 22,385 | 1,500 | | 23,885 | \$ 399.36 |
| 777 | JORDAN, CLAYTON & MARY ELIZABETH | 001-011 | 79,194 | 77,247 | | 156,441 | \$ 2,615.69 |
| 589 | JORDAN, CLAYTON & MARY E | 001-011-ON | | 21,844 | 21,844 | 21,844 | \$ - |
| 265 | JORDAN, CLAYTON S & MARY E | 001-009 | 5,850 | | | 5,850 | \$ 97.81 |
| 414 | JORDAN, CLAYTON S & MARY E | 001-010 | 2,250 | | | 2,250 | \$ 37.62 |
| 654 | JORDAN, DOUGLAS J & JULIA A | 014-023 | 73,255 | 100,469 | 23,000 | 173,724 | \$ 2,520.11 |
| 1276 | JORDAN, DOUGLAS J & JULIA A | 029-003 | 44,986 | 2,236 | | 47,222 | \$ 789.55 |
| 1741 | JOSLYN, BETHANY A | 020-049-J | 30,675 | 29,132 | | 59,807 | \$ 999.97 |
| 585 | JOSLYN, BROOKE A | 022-033 | 30,000 | 132,936 | | 162,936 | \$ 2,724.29 |
| 993 | JOSLYN, DANIEL & CHERYLE | 005-017 | 33,750 | 133,597 | 23,000 | 167,347 | \$ 2,413.48 |
| 1043 | JOSLYN, EVELYN & RODNEY | 005-016 | 53,100 | 76,283 | 23,000 | 129,383 | \$ 1,778.72 |
| 1854 | JOSLYN, LYMAN GARRETT | 019-031-ON | | 8,457 | | 8,457 | \$ 141.40 |
| 1194 | JOSLYN, RAYMOND E & JUDITH A | 021-004 | 30,000 | 21,913 | | 51,913 | \$ 867.99 |
| 719 | KAKASENKO, LYDIA | 003-010 | 40,500 | | | 40,500 | \$ 677.16 |
| 1382 | KALCENKO, ALEX & GLADYS | 003-009-A | 33,900 | 84,977 | | 118,877 | \$ 1,987.62 |
| 569 | KALCENKO, ALEXANDER | 003-009 | 36,450 | 2,871 | | 39,321 | \$ 657.45 |
| 1282 | KALLOCH, JEREMY S & WEBB-KALLOCH, LISA | 012-017-E | 35,970 | 96,753 | 23,000 | 132,723 | \$ 1,834.57 |
| 27 | KAMINSKY, CHRISTOPHER J & MARY C | 012-041 | 66,100 | 106,706 | 23,000 | 172,806 | \$ 2,504.76 |
| 127 | KASELIS, RICHARD M | 012-021 | 44,090 | 121,323 | 23,000 | 165,413 | \$ 2,381.15 |
| 1638 | KEEP, WESLEY R & CONSTANCE L | 004-044-A | 36,050 | 99,101 | 23,000 | 135,151 | \$ 1,875.16 |
| 284 | KELCH, BYRON & KATHLEEN | 010-001 | 43,090 | 23,693 | | 66,783 | \$ 1,116.61 |
| 6 | KELCH, BYRON J & KATHLEEN V | 009-029 | 26,000 | | | 26,000 | \$ 434.72 |
| 417 | KELLER, GORDON R & GENEVIEVE M TRUSTEES | 013-045 | 40,330 | 119,043 | 23,000 | 159,373 | \$ 2,280.16 |
| 623 | KELLER, GORDON R & GENEVIEVE M TRUSTEES | 013-046 | 20,900 | | | 20,900 | \$ 349.45 |
| 1181 | KELLER, GORDON R & GENEVIEVE M TRUSTEES | 013-045-A | 855 | | | 855 | \$ 14.30 |
| 358 | KELLEY, EUGENE W | 004-041 | 56,935 | | | 56,935 | \$ 951.95 |
| 77 | KELLEY, EUGENE W | 004-042 | 97,250 | | | 97,250 | \$ 1,626.02 |
| 1379 | KELLEY, JAMES HEIRS | 012-020 | 27,300 | | | 27,300 | \$ 456.46 |
| 329 | KENNEDY, PETER J & BOLDUC, ANITA M | 020-039-A | 30,690 | 77,793 | 23,000 | 108,483 | \$ 1,429.28 |
| 1920 | KENOYER, RONALD & PAMELA | 014-033-1 | 40,157 | 96,612 | 28,520 | 136,769 | \$ 1,809.92 |
| 501 | KEOUGH-DWYER, HANNAH S | 014-033 | 48,472 | 169,515 | | 217,987 | \$ 3,644.74 |
| 844 | KEYES, LESTER J JR | 015-031 | 61,250 | | | 61,250 | \$ 1,024.10 |
| 404 | KIERSTEAD, JOHN T & JOAN | 026-016 | 390 | | | 390 | \$ 6.52 |
| 321 | KIERSTEAD, JOHN T & JOAN | 026-017 | 30,000 | 123,010 | | 153,010 | \$ 2,558.33 |
| 1101 | KILEY, MICHAEL | 001-028 | 38,850 | 79,607 | | 118,457 | \$ 1,980.60 |
| 480 | KILEY, MICHAEL P | 001-021 | 30,114 | | | 30,114 | \$ 503.51 |
| 1280 | KIMBALL, CHRISTINE | 006-006 | 38,450 | 57,904 | 23,000 | 96,354 | \$ 1,226.48 |
| 747 | KIMBALL, MICHAEL A & GLENNA | 020-020 | 1,305 | | | 1,305 | \$ 21.82 |
| 1077 | KING, EILEEN E | 002-010 | 2,100 | | | 2,100 | \$ 35.11 |
| 802 | KING, ERIN | 021-011 | 60,000 | 263,829 | | 323,829 | \$ 5,414.42 |
| 406 | KING, ERIN | 021-010 | 600 | | | 600 | \$ 10.03 |
| 63 | KING, GAIL R & ROBERT D | 024-001 | 65,890 | 80,993 | 23,000 | 146,883 | \$ 2,071.32 |
| 369 | KING, GEORGE L | 007-027 | 27,500 | 10,872 | 23,000 | 38,372 | \$ 257.02 |
| 276 | KING, JERRY | 017-008 | 40,410 | 176,900 | 23,000 | 217,310 | \$ 3,248.86 |
| 1026 | KINNEY, DOUGLAS A & EVELYN A | 012-049-A | 40,050 | 131,429 | 28,520 | 171,479 | \$ 2,390.27 |
| 1592 | KIRKPATRICK, GWENDOLYN A | 017-021-ON | | 69,999 | 23,000 | 69,999 | \$ 785.82 |
| 132 | KIRKPATRICK, MICHAEL E | 017-021 | 73,650 | 145,260 | 23,000 | 218,910 | \$ 3,275.62 |
| 898 | KIRKPATRICK, SHAWN A | 017-021-A | 44,050 | 198,914 | 23,000 | 242,964 | \$ 3,677.80 |
| 296 | KITTNER, WILFRED M & JANET C | 016-051 | 44,005 | | | 44,005 | \$ 735.76 |
| 1318 | KITTREDGE, JOEL & NICOLETTE | 004-027 | 37,650 | 131,268 | 23,000 | 168,918 | \$ 2,439.75 |
| 1395 | KITTREDGE, RIE | 005-007-001 | 40,250 | 132,394 | 23,000 | 172,644 | \$ 2,502.05 |
| 1179 | KLINE, CRAIG M & JENNIFER M | 007-004 | 32,850 | 178,003 | | 210,853 | \$ 3,525.46 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|-------------|------------|----------------|------------------|-------------|-------------|
| 155 | KNOWLES, DANIEL F & SHEILA A | 001-022 | 50,500 | 62,695 | | 113,195 | \$ 1,508.06 |
| 651 | KNOX, BOBBYJO L | 012-035 | 25,000 | 13,165 | | 38,165 | \$ 638.12 |
| 1611 | KNOX, JORDAN | 018-014-B | 31,200 | 58,268 | | 89,468 | \$ 1,495.90 |
| 1902 | KNOX, VIOLET | 020-037-1 | 35,250 | 6,204 | | 41,454 | \$ 693.11 |
| 317 | KOLLER, BERTIE & REBECCA | 012-068 | 35,378 | 108,725 | 23,000 | 144,103 | \$ 2,024.84 |
| 367 | KOOTZ, JOHN P & HEDEVIG R | 012-024-A | 83,000 | 232,018 | 23,000 | 315,018 | \$ 4,882.54 |
| 643 | KOPP, FRANKLIN H & ALICE | 020-040 | 33,000 | 108,463 | 28,520 | 141,463 | \$ 1,888.41 |
| 1907 | KROMHOUT, PETER N & MARY A | 001-001-A | 10,060 | | | 10,060 | \$ 168.20 |
| 442 | KROOK, PETER E & GAIL | 016-004 | 39,250 | 107,905 | 23,000 | 147,155 | \$ 2,075.87 |
| 888 | KUANG, HONGXIA | 012-028-D | 30,720 | 145,150 | | 175,870 | \$ 2,940.55 |
| 1657 | KYPRAGORAS, ANDROS D | 001-040 | 34,260 | 92,851 | 23,000 | 127,111 | \$ 1,740.74 |
| 1681 | LABELLE, KELLIE-JO | 019-012 | 37,970 | 129,506 | | 167,476 | \$ 2,800.20 |
| 1091 | LABELLE, MARK | 017-053-ON | | 30,470 | | 30,470 | \$ 509.46 |
| 1104 | LABELLE, MARK A & LINDA M | 016-035-A | 30,540 | 72,671 | | 103,211 | \$ 1,725.69 |
| 293 | LABELLE, MARK A | 016-035 | 47,991 | 23,556 | | 71,547 | \$ 1,196.27 |
| 626 | LABELLE, MARK ALFRED | 017-053 | 94,075 | 133,665 | 23,000 | 227,740 | \$ 3,423.25 |
| 658 | LABONTE, TRISHA C | 004-044-B-1 | 30,150 | 12,158 | | 42,308 | \$ 707.39 |
| 1455 | LABONTE, TRISHA C | 004-044-B-2 | 38,150 | | | 38,150 | \$ 637.87 |
| 215 | LACASSE, ROBERT V & NANCY | 022-025 | 30,000 | 75,013 | 23,000 | 105,013 | \$ 1,371.26 |
| 1691 | LACKEY, REBECCA WRIGHT & FRANK W | 002-005-B | 32,250 | 78,885 | 23,000 | 111,135 | \$ 1,473.62 |
| 356 | LACKEY, TIMOTHY C & HEIDI E | 020-046 | 42,386 | 260,643 | 23,000 | 303,029 | \$ 4,682.08 |
| 1866 | LADD, JERED D & KATIE I | 015-015-A | 53,500 | | | 53,500 | \$ 894.52 |
| 390 | LADD, LEON E SR, LEON E & BATCHELDER, LORI | 019-026 | 30,000 | 31,872 | | 61,872 | \$ 1,034.50 |
| 1241 | LAFRANCE, ROXY L & LEE J | 015-008 | 13,100 | | | 13,100 | \$ 219.03 |
| 166 | LANDRY, MARK E & ACKERSON, WILLAIM E | 012-033 | 31,815 | | | 31,815 | \$ 531.95 |
| 117 | LANE, BONNIE E & GREEN, ROBERT D (LIFE ESTATE) | 001-038-A | 32,850 | 71,163 | 23,000 | 104,013 | \$ 1,354.54 |
| 29 | LAROCHELLE-LALLEMAND, CONSTANCE M | 018-029 | 44,690 | 27,278 | | 71,968 | \$ 1,203.30 |
| 1796 | LASKEY, STEPHEN E & TINA J | 014-019-A | 43,730 | 121,736 | 23,000 | 165,466 | \$ 2,382.03 |
| 116 | LEACH, JEFFREY S & JACQUELINE M | 020-022-C | 30,000 | 160,456 | 28,520 | 190,456 | \$ 2,707.57 |
| 9 | LEAGUE, BRANDON L & KELLY E | 017-010 | 44,650 | 109,356 | | 154,006 | \$ 2,574.98 |
| 8 | LEAR, ROBERT A & CHRISTINE M (POTTER) | 005-024-A | 31,650 | 134,514 | 23,000 | 166,164 | \$ 2,393.70 |
| 396 | LEDOGAR, KATE | 020-027 | 35,645 | | | 35,645 | \$ 595.98 |
| 52 | LEE, DONNA | 020-023-B | 49,186 | 86,234 | 23,000 | 135,420 | \$ 1,879.66 |
| 1969 | LEIGHTON, HEIDI L | 012-049-C | 22,400 | | | 22,400 | \$ 374.53 |
| 326 | LEMAR REALTY LLC | 014-027 | 26,210 | | | 26,210 | \$ 438.23 |
| 1374 | LEMIEUX, EARL R & ROPERT E JR | 009-002 | 31,500 | 102,738 | 23,000 | 134,238 | \$ 1,859.90 |
| 355 | LEVER, LEO | 009-010 | 37,650 | 54,003 | 28,520 | 91,653 | \$ 1,055.58 |
| 537 | LEWIS, BRENDA J | 017-049-C | 31,485 | 91,433 | 23,000 | 122,918 | \$ 1,670.63 |
| 1263 | LEWIS, BRYANT & CANDACE | 004-003 | 30,000 | 65,437 | 23,000 | 95,437 | \$ 1,211.15 |
| 60 | LEWIS, MARY G | 012-017-B | 34,350 | 4,201 | 23,000 | 38,551 | \$ 260.01 |
| 196 | LI, HUAN YING | 020-022-B | 30,480 | 125,461 | | 155,941 | \$ 2,607.33 |
| 1448 | LI, ZI WEN | 014-026 | 30,000 | 132,105 | | 162,105 | \$ 2,710.40 |
| 614 | LIBBY, DWAYNE P & SHERRY L | 010-011-D | 31,665 | 8,772 | 23,000 | 40,437 | \$ 291.55 |
| 107 | LIBBY, JERRY & MARY | 022-035 | 48,095 | 46,000 | 23,000 | 94,095 | \$ 1,188.71 |
| 948 | LIBBY, L JON | 024-007 | 30,750 | 38,353 | 23,000 | 69,103 | \$ 770.84 |
| 1635 | LIGHTFOOT, ROBERT B & WALKER, SUSAN | 002-007 | 54,200 | 120,995 | 23,000 | 175,195 | \$ 2,544.70 |
| 994 | LILLY, HAROLD W JR | 019-041 | 51,200 | 19,708 | | 70,908 | \$ 1,185.58 |
| 736 | LINCOLN, AMY & BISHOP, JARED | 017-028 | 31,200 | 103,395 | 23,000 | 134,595 | \$ 1,865.87 |
| 1339 | LINCOLN, CARROLL & KATHLEEN | 005-013 | 30,000 | 66,416 | 23,000 | 96,416 | \$ 1,227.52 |
| 597 | LINCOLN, CHAD | 012-031 | 30,900 | 79,359 | | 110,259 | \$ 1,843.53 |
| 1491 | LINCOLN, DIANE M, GARY J & JERRY A | 031-014 | 35,000 | 66,950 | | 101,950 | \$ 1,704.60 |
| 750 | LINCOLN, ERNESTINE B | 001-056 | 30,000 | 79,220 | 28,520 | 109,220 | \$ 1,349.30 |
| 1335 | LINCOLN, GARY J | 007-057 | 30,150 | 44,884 | 23,000 | 75,034 | \$ 870.01 |
| 1227 | LINCOLN, LEROY & ROXANNE | 001-037 | 30,000 | 59,365 | 23,000 | 89,365 | \$ 1,109.62 |
| 979 | LINCOLN, MAHLON L JR & BRENDA L | 010-046 | 30,300 | 79,173 | 28,520 | 109,473 | \$ 1,353.53 |
| 985 | LINDBERG TRUST, SUSAN T | 009-001-A | 21,650 | | | 21,650 | \$ 361.99 |
| | LINDBERG, SUSAN T & JOHN F TRUSTEES | | | | | | |
| 1160 | LINSCOTT HOLDINGS LLC | 014-025 | 11,344 | | | 11,344 | \$ 189.67 |
| 361 | LINSCOTT HOLDINGS LLC | 014-018 | 16,284 | | | 16,284 | \$ 272.27 |
| 309 | LIPP, FREDERICK | 002-003 | 3,150 | | | 3,150 | \$ 52.67 |
| 438 | LIPP, FREDERICK | 002-002 | 11,420 | | | 11,420 | \$ 190.94 |
| 1087 | LIPP, FREDERICK | 002-003-A | 8,300 | | | 8,300 | \$ 138.78 |
| 1055 | LIPP, FREDERICK | 002-013 | 36,690 | 41,063 | | 77,753 | \$ 1,300.03 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--|------|-----------|------------|----------------|------------------|-------------|---------------|
| 764 LIPP, FREDERICK | | 002-001 | 30,000 | 67,048 | | 97,048 | \$ 1,622.64 |
| 1326 LOMBARDI, CELINE & AMBRIZ, JOSE | | 010-017 | 47,194 | 14,293 | 23,000 | 61,487 | \$ 643.50 |
| 697 LONG, BRANDON | | 014-001 | 27,250 | 64,172 | 28,520 | 91,422 | \$ 1,051.72 |
| 983 LORD, LINDSEY & POWERS, JACOB | | 010-027 | 41,850 | 146,617 | 23,000 | 188,467 | \$ 2,766.61 |
| 1394 LORDI, JUNE M REVOCABLE LIVING TRUST LORDI, JUNE M TRUSTEE | | 028-006 | 40,000 | 109,076 | | 149,076 | \$ 2,492.55 |
| 1287 LOTHROP, BERNAL & DELORES | | 013-027 | 31,050 | 60,456 | 23,000 | 91,506 | \$ 1,145.42 |
| 1621 LUFKIN, LESLIE C | | 015-028 | 101,500 | 36,252 | 23,000 | 137,752 | \$ 1,918.65 |
| 772 LUFKIN, LESLIE C | | 015-028-A | 20,000 | | | 20,000 | \$ 334.40 |
| 1696 LUND, STEVEN DAVID | | 009-005-B | 33,900 | 76,244 | | 110,144 | \$ 1,841.61 |
| 665 LYND, JACKIE & KNOWLES, JASON | | 003-013 | 67,725 | | | 67,725 | \$ 1,132.36 |
| 450 LYSOBEY, JEANNE | | 012-011 | 30,000 | 93,010 | 23,000 | 123,010 | \$ 1,672.17 |
| 1063 MACDONALD, DAVID & DANIELLE | | 012-062 | 47,705 | 143,369 | | 191,074 | \$ 3,194.76 |
| 121 MACFARLAND, BRIAN & CHRISTINA | | 010-016-B | 38,750 | 600 | | 39,350 | \$ 657.93 |
| 1218 MACFARLAND, BRIAN & CHRISTINA | | 010-011-A | 30,000 | 20,932 | | 50,932 | \$ 851.58 |
| 810 MACLAINE, JOHN & KATIE A | | 001-026 | 60,900 | 95,643 | | 156,543 | \$ 2,617.40 |
| 939 MAGNUSEN, DAVID M & THERESA | | 012-060 | 103,750 | | | 103,750 | \$ 1,734.70 |
| 922 MAGNUSEN, DAVID M & THERESA | | 012-063 | 38,050 | 143,834 | 23,000 | 181,884 | \$ 2,656.54 |
| 185 MAGNUSEN, DAVID M & THERESA | | 012-064 | 750 | | | 750 | \$ 12.54 |
| 162 MAGNUSEN, DAVID M & THERESA | | 012-039 | 32,450 | | | 32,450 | \$ 542.56 |
| 1022 MAGUIRE, ANN MARIE | | 011-013 | 62,795 | | | 62,795 | \$ 1,049.93 |
| 145 MAGUIRE, ANN MARIE TRUSTEE & MAGUIRE, ANN MARIE TRUST | | 011-004 | 58,690 | 81,467 | | 140,157 | \$ 2,343.43 |
| 53 MAHEUX, SHERRY L | | 001-020 | 41,800 | | | 41,800 | \$ 698.90 |
| 1159 MAHEUX, SHERRY L | | 001-019-A | 40,850 | 163,103 | 23,000 | 203,953 | \$ 3,025.53 |
| 381 MAHONEY, MICHAEL A | | 019-018 | 33,000 | 24,052 | 23,000 | 57,052 | \$ 569.35 |
| 1673 MAIN, DONNA (BRONN) | | 008-011-C | | 18,701 | | 18,701 | \$ 312.68 |
| 1082 MAINE ELECTRIC POWER CO | | 099-000 | 6,948,370 | | | 6,948,370 | \$ 116,176.75 |
| 732 MAINE NATURAL GAS | | 018-RT 17 | | 918,220 | | 918,220 | \$15,352.64 |
| 737 MAINE WOODS AND WATERS LLC | | 008-041 | 22,250 | | | 22,250 | \$ 372.02 |
| 256 MAINVILLE, SIDNEY & BONNIE | | 021-009 | 30,000 | 78,201 | 23,000 | 108,201 | \$ 1,424.56 |
| 1983 MALDOVAN, JUDITH A & GERALD R | | 020-001-C | 28,930 | 3,306 | | 32,236 | \$ 538.99 |
| 1081 MANCHESTER, ROBERT S & LINDA K | | 011-021 | 50,175 | 131,689 | 28,520 | 181,864 | \$ 2,563.91 |
| 1437 MANSFIELD, BURTON H & KATHY L | | 010-011-B | 30,885 | 34,974 | 23,000 | 65,859 | \$ 716.60 |
| 580 MANSIR PAUL | | 017-049-B | 30,150 | 24,486 | | 54,636 | \$ 913.51 |
| 1268 MANSIR, PAUL A JR | | 012-043 | 30,000 | 78,228 | 23,000 | 108,228 | \$ 1,425.01 |
| 1647 MARCACCIO, MARY ANN | | 020-049-B | 30,825 | 23,403 | 23,000 | 54,228 | \$ 522.13 |
| 1793 MARCOTTE, KRISTINA A | | 012-026-C | 30,825 | 169,886 | | 200,711 | \$ 3,355.89 |
| 1196 MARCUS FAMILY FARMS LLC | | 013-055-A | 25,855 | 164,510 | | 190,365 | \$ 3,182.90 |
| 394 MARCUS FAMILY FARMS LLC | | 013-055 | 74,865 | 322,640 | | 407,505 | \$ 6,813.48 |
| 403 MARCUS, PAUL | | 007-002 | 41,250 | 166,315 | 23,000 | 207,565 | \$ 3,085.93 |
| 409 MARCUS, TARYN & BENJAMIN | | 008-023 | 46,350 | | | 46,350 | \$ 774.97 |
| 248 MARCUS, TARYN & BENJAMIN | | 008-033 | 25,250 | | | 25,250 | \$ 422.18 |
| 735 MARCUS, TARYN & BENJAMIN | | 008-019 | 48,300 | | | 48,300 | \$ 807.58 |
| 786 MARCUS, TARYN & BENJAMIN | | 011-022 | 45,050 | | | 45,050 | \$ 753.24 |
| 885 MARCUS, TARYN & BENJAMIN | | 008-025 | 55,500 | 27,226 | | 82,726 | \$ 1,383.18 |
| 1342 MARCUS, TARYN & BENJAMIN | | 008-024 | 23,400 | | | 23,400 | \$ 391.25 |
| 1871 MARITIMES & NORTHEAST PIPELINE | | CMP CORR | 328,000 | 6,686,500 | | 7,014,500 | \$ 117,282.44 |
| 1499 MARPLE, ANTHONY F & MARIANNE | | 011-042-A | 110,398 | 167,766 | 23,000 | 278,164 | \$ 4,266.34 |
| 716 MARPLE, ANTHONY F & MARIANNE | | 011-020 | 6,118 | | | 6,118 | \$ 102.29 |
| 1687 MARSTON, KALEB | | 006-021-5 | 6,900 | | | 6,900 | \$ 115.37 |
| 1688 MARSTON, ROBERT & MARY | | 006-021-6 | 6,450 | | | 6,450 | \$ 107.84 |
| 1301 MARTIN, MICHAEL & TONYA | | 016-010 | 30,300 | 79,897 | 23,000 | 110,197 | \$ 1,457.93 |
| 332 MARTIN, RYAN F | | 022-008 | 35,000 | 118,485 | | 153,485 | \$ 2,566.27 |
| 460 MARTINELLI, BENJAMIN C | | 022-034 | 30,000 | 137,076 | | 167,076 | \$ 2,793.51 |
| 604 MARTINELLI, BENJAMIN C | | 020-011-A | 36,575 | 178,330 | 23,000 | 214,905 | \$ 3,208.65 |
| 713 MASON, CEDRIC L & BEVERLY | | 005-011 | 63,300 | 95,323 | 23,000 | 158,623 | \$ 2,267.62 |
| 346 MASON, DAVID J & KRAMER, SARAH M | | 022-036 | 30,000 | 54,371 | | 84,371 | \$ 1,410.68 |
| 484 MASON, KRISTIN M & JEFFREY J | | 013-064 | 37,367 | 173,946 | 23,000 | 211,313 | \$ 3,148.59 |
| 122 MASON, KRISTIN M & JEFFREY J | | 013-072 | 10,483 | | | 10,483 | \$ 175.28 |
| 1298 MASON, KRISTIN M & JEFFREY J | | 018-014-H | 21,200 | | | 21,200 | \$ 354.46 |
| 1165 MASON, WILLIAM J & PAMELA J | | 022-021 | 975 | | | 975 | \$ 16.30 |
| 703 MATHEWS, BRUCE M | | 017-047-A | 30,750 | 98,605 | 28,520 | 129,355 | \$ 1,685.96 |
| 753 MATHEWS, JACOB N & JESSICA J | | 020-028 | 31,065 | 98,909 | 23,000 | 129,974 | \$ 1,788.61 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|--------------|------------|----------------|------------------|-------------|-------------|
| 1914 | MATHEWS, NICOLE | 017-047-B | 30,735 | 115,569 | | 146,304 | \$ 2,446.20 |
| 1062 | MATHIEU, AMY | 010-034 | 30,000 | 59,304 | 23,000 | 89,304 | \$ 1,108.60 |
| 1048 | MATHIEU, BRIAN VICTOR & GOULET, KRISTA ALAYN | 015-039 | 34,725 | 148,143 | | 182,868 | \$ 3,057.55 |
| 867 | MATTUCCI, RICHARD & BROWN, SANDRA | 004-015 | 24,700 | | | 24,700 | \$ 412.98 |
| 1250 | MATTUCCI, RICHARD E & BROWN, SANDRA J | 004-014 | 60,250 | 93,409 | 23,000 | 153,659 | \$ 2,184.62 |
| 1438 | MAXELL, JOHN E & ALISON L | 015-015 | 91,750 | | | 91,750 | \$ 1,534.06 |
| 1038 | MAYERS, NATASHA | 010-026 | 87,900 | 46,753 | 23,000 | 134,653 | \$ 1,866.84 |
| 1483 | MAYO, MAE BELLE | 012-022 | 36,290 | 94,535 | 23,000 | 130,825 | \$ 1,802.83 |
| 779 | MAZEIKA, AUDREY L & DAVID M | 013-044 | 6,500 | | | 6,500 | \$ 108.68 |
| 1128 | MCCORMICK, KAREN E | 013-037 | 30,750 | 83,538 | 23,000 | 114,288 | \$ 1,526.34 |
| 1108 | MCCORMICK, SEAN & LESLIE | 027-010 | 30,600 | 136,183 | 23,000 | 166,783 | \$ 2,404.05 |
| 268 | MCCORMICK, STEVEN C & LANA | 013-043-B | 33,675 | 157,628 | 23,000 | 191,303 | \$ 2,814.03 |
| 1476 | MCCRIMMON, CHRISTOPHER M & SARAH A | 016-030 | 30,975 | 103,715 | 23,000 | 134,690 | \$ 1,867.46 |
| 190 | MCCRIMMON, MACK A | 018-020-A | 32,700 | 19,972 | 23,000 | 52,672 | \$ 496.12 |
| 581 | MCDONALD, RICHARD & DEBORAH | 020-007 | 30,030 | 73,915 | 23,000 | 103,945 | \$ 1,353.40 |
| 914 | MCDONALD, STEVEN P | 001-038 | 64,995 | 90,870 | | 155,865 | \$ 2,606.06 |
| 1006 | MCEVOY, PAUL | 006-002-B | 20,750 | | | 20,750 | \$ 346.94 |
| 36 | MCEVOY, PAUL | 006-002 | 77,645 | | | 77,645 | \$ 1,298.22 |
| 974 | MCGEE PROPERTIES LLC | 007-067 | 45,000 | | | 45,000 | \$ 752.40 |
| 815 | MCGEE, STEVEN A & STEVEN A MCGEE CONSTRUCTI | 016-038 | 269,925 | | | 269,925 | \$ 4,513.15 |
| 791 | MCGEE, STEVEN A & STEVEN A MCGEE CONSTRUCTI | 016-015 | 94,500 | | | 94,500 | \$ 1,580.04 |
| 247 | MCGEE, STEVEN A | 016-019 | 11,820 | | | 11,820 | \$ 197.63 |
| 487 | MCGRATH, THOMAS E & PATRICIA J | 002-008-A | 30,750 | 182,967 | 23,000 | 213,717 | \$ 3,188.79 |
| 133 | MCGUIRE, CALEB | 017-045 | 30,165 | 96,406 | | 126,571 | \$ 2,116.27 |
| 410 | MCKEE, JACALYN A | 006-016 | 21,500 | | | 21,500 | \$ 359.48 |
| 1168 | MCKEEN, WILLIAM C & SUSAN (BOWDOIN) | 017-046-A | 60,500 | 130,144 | 23,000 | 190,644 | \$ 2,803.01 |
| 661 | MCKELLAR, MELINDA | 012-028-E | 30,000 | 82,646 | 23,000 | 112,646 | \$ 1,498.88 |
| 471 | MCKENNA, KIMBERLY A | 018-020-G | 30,150 | 16,511 | 23,000 | 46,661 | \$ 395.61 |
| 1230 | MCKENNEY, JULIE (BROWN) | 019-033-A-ON | | 15,509 | | 15,509 | \$ 259.31 |
| 192 | MCLAUGHLIN, FRANCIS L IV & KIM M | 015-039-A | 35,100 | 160,891 | 28,520 | 195,991 | \$ 2,800.12 |
| 1801 | MCLEAN, GEORGE | 018-037-ON-1 | | 24,242 | | 24,242 | \$ 405.33 |
| 287 | MCLEAN, JAMES A | 008-011-A | 35,570 | 125,645 | 23,000 | 161,215 | \$ 2,310.95 |
| 925 | MCLELLAN, SHAWN | 021-005-A | 30,150 | 109,907 | | 140,057 | \$ 2,341.75 |
| 1590 | MCLENNAN, ERICA SUSAN (DUNCAN) & ADAM P | 027-015 | 40,850 | 20,049 | | 60,899 | \$ 1,018.23 |
| 1859 | MCMORROW, MICHAEL & DORIS JANE | 009-013-B | 51,800 | 137,507 | 28,520 | 189,307 | \$ 2,688.36 |
| 554 | MECK, W LAWRENCE & EDITH M | 030-002 | 20,000 | | | 20,000 | \$ 334.40 |
| 1072 | MECK, WATSON L & EDITH M | 007-006 | 105,750 | 131,686 | | 237,436 | \$ 3,969.93 |
| 823 | MEHUREN, JOHN G | 018-023-ON | | 10,456 | | 10,456 | \$ 174.82 |
| 1075 | MEHUREN, JOHN G | 018-023 | 208,700 | 163,387 | 23,000 | 372,087 | \$ 5,836.73 |
| 1070 | MEHUREN, JOHN G | 018-001 | 54,475 | | | 54,475 | \$ 910.82 |
| 1420 | MELLOR, DANIEL J SR & ANNIE LOUISE | 015-044 | 31,050 | 11,106 | | 42,156 | \$ 704.85 |
| 1005 | MELLOR, JOHN H | 015-045 | 31,500 | 106,682 | 23,000 | 138,182 | \$ 1,925.84 |
| 353 | MELVILLE, EDWARD C & MEGAN I | 014-006-B | 30,375 | | | 30,375 | \$ 507.87 |
| 627 | MELVILLE, EDWARD C II & MEGAN I | 014-006-I | 31,125 | 74,372 | 23,000 | 105,497 | \$ 1,379.35 |
| 563 | MENESES, JUAN P & HANNAH L | 019-040 | 30,000 | 109,873 | | 139,873 | \$ 2,338.68 |
| 871 | MERRILL, DENNIS L & NANCY A | 001-015 | 34,200 | 132,151 | 28,520 | 166,351 | \$ 2,304.53 |
| 21 | MERRILL, DENNIS L & NANCY A | 001-017 | 23,300 | | | 23,300 | \$ 389.58 |
| 971 | MERRILL, OWEN B & MONA | 007-031 | 35,890 | 40,670 | | 76,560 | \$ 1,280.08 |
| 395 | MEYER, ERIC | 009-009-A | 47,900 | 152,570 | | 200,470 | \$ 3,351.86 |
| 1246 | MEYER, ERIC & MCKENZIE, PATRICIA | 009-009 | 37,000 | 148,262 | 23,000 | 185,262 | \$ 2,713.02 |
| 895 | MEYER, ERIC L | 009-007 | 4,562 | | | 4,562 | \$ 76.28 |
| 1157 | MICHAUD, GARY R | 021-005-B | 30,000 | 68,368 | 23,000 | 98,368 | \$ 1,260.15 |
| 963 | MICHAUD, GERALD | 026-001 | 30,750 | 60,596 | | 91,346 | \$ 1,527.31 |
| 385 | MICHAUD, SHANE B & RIPLEY, IVA | 010-011-E | 36,290 | 86,004 | 23,000 | 122,294 | \$ 1,660.20 |
| 770 | MIDCOAST CONSERVANCY | 020-016 | 66,750 | | | 66,750 | \$ 1,116.06 |
| 1130 | MIDCOAST CONSERVANCY | 019-039 | 47,780 | | | 47,780 | \$ 798.88 |
| 1195 | MIETE, JON A | 020-027-A | 31,575 | 45,573 | 5,520 | 77,148 | \$ 1,197.62 |
| 961 | MILLER, AARON, KURT & SCOTT & JACKSON, TRUDY | 015-020-B | 46,026 | 21,734 | | 67,760 | \$ 1,132.95 |
| 721 | MILLER, AARON, KURT & SCOTT & JACKSON, TRUDY | 015-022 | 52,288 | 85,932 | 23,000 | 138,220 | \$ 1,926.48 |
| 1989 | MILLER, ERIC C | 015-020-D | 19,140 | | | 19,410 | \$ 324.54 |
| 1802 | MILLER, FRANCES G, BLUEHER, WILLIAM E & WHITNEY, ROBERTA C | 015-020-C | 38,018 | 5,394 | 23,000 | 43,412 | \$ 341.29 |
| 538 | MILLER, GREGORY J & DIANE M | 024-004 | 44,010 | 12,533 | | 56,543 | \$ 945.40 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|-----------|------------|----------------|------------------|-------------|-------------|
| 65 | MILLER, JERRY & KATIE ANN | 027-006 | 2,100 | | | 2,100 | \$ 35.11 |
| 350 | MILLER, JERRY J & KATIE ANN D | 026-028 | 46,634 | 242,773 | | 289,407 | \$ 4,838.89 |
| 1103 | MILLER, JERRY J & KATIE ANN | 026-005 | 31,040 | 63,567 | | 94,607 | \$ 1,581.83 |
| 803 | MILLER, JONI & ANNA & WEEKS, WAYNE & CHRISTIN | 013-043-F | 34,650 | 105,431 | | 140,081 | \$ 2,342.15 |
| 1089 | MILLER, JUSTIN A | 018-052 | 2,145 | | | 2,145 | \$ 35.86 |
| 992 | MILLER, JUSTIN A & SCOTT V JR | 018-053 | 14,540 | | | 14,540 | \$ 243.11 |
| 1874 | MILLER, JUSTIN A | 015-022-1 | 30,750 | 9,505 | 23,000 | 40,255 | \$ 288.50 |
| 605 | MILLER, KURT & LINDA | 015-020 | 28,925 | | | 28,925 | \$ 483.63 |
| 731 | MILLER, KURT A & LINDA L | 015-018-B | 1,500 | | | 1,500 | \$ 25.08 |
| 900 | MILLER, KURT A | 015-019 | 30,300 | 39,861 | 23,000 | 70,161 | \$ 788.53 |
| 1518 | MILLER, KURT E | 015-022-A | 30,000 | 65,495 | | 95,495 | \$ 1,596.68 |
| 1138 | MILLER, KURT E JR | 001-038-D | 24,950 | | | 24,950 | \$ 417.16 |
| 846 | MILLER, MOSE H & CLARA A | 020-037 | 43,100 | | | 43,100 | \$ 720.63 |
| 969 | MILLER, SAM & CAROLINA | 012-046 | 45,170 | 77,528 | | 122,698 | \$ 2,051.51 |
| 301 | MILLER, SAM & CAROLINA | 013-006 | 4,350 | | | 4,350 | \$ 72.73 |
| 1299 | MILLER, SAM & CAROLINA | 012-050 | 54,800 | | | 54,800 | \$ 916.26 |
| 1872 | MILLER, SCOTT JR | 018-053-A | 30,750 | 10,151 | 23,000 | 40,901 | \$ 299.30 |
| 724 | MILLETT, TIMOTHY A & MARCIA | 012-014-A | 31,800 | 132,721 | 23,000 | 164,521 | \$ 2,366.23 |
| 827 | MILLINGTON, DWAYNE & LINDA | 017-037-1 | 23,285 | | | 23,285 | \$ 389.33 |
| 1492 | MILLS, ROGER H III, ROGER H & LUCILLE A | 019-044 | 1,500 | | | 1,500 | \$ 25.08 |
| 1722 | MINER, ANDREW C | 004-006-A | 30,000 | 99,772 | 23,000 | 129,772 | \$ 1,785.23 |
| 100 | MINOTY, PENNY L | 014-016 | 30,000 | 44,171 | 23,000 | 74,171 | \$ 855.58 |
| 125 | MINOTY, ROBERT D & NANCY L | 012-012 | 30,000 | 85,074 | 28,520 | 115,074 | \$ 1,447.18 |
| 1291 | MITCHELL, GERALD E & DONNA LEE | 005-027 | 30,000 | 30,226 | | 60,226 | \$ 1,006.98 |
| 1013 | MITCHELL, LANCE | 023-001 | 30,150 | 120,788 | 23,000 | 150,938 | \$ 2,139.12 |
| 1593 | MITMAN, KAREN | 005-023 | 26,770 | | | 26,770 | \$ 447.59 |
| 106 | MITMAN, WILLIAM & KAREN | 005-022 | 49,200 | 118,528 | 23,000 | 167,728 | \$ 2,419.85 |
| 783 | MONDINO, MITCHELL & TARA & LARRABEE, JOHN & ANN | 006-012 | 50,790 | | | 50,790 | \$ 849.21 |
| 161 | MONROE, CHRISTOPHER T | 016-040-C | 20,255 | | | 20,255 | \$ 338.66 |
| 209 | MONROE, CHRISTOPHER T | 016-040-B | 20,030 | | | 20,030 | \$ 334.90 |
| 37 | MONROE, CHRISTOPHER T | 016-040-A | 30,555 | 231,897 | 23,000 | 262,452 | \$ 4,003.64 |
| 490 | MONROE, FRANK | 018-010-A | 30,300 | 81,797 | 23,000 | 112,097 | \$ 1,489.70 |
| 1766 | MONROE, FRANK | 018-010-B | 20,480 | | | 20,480 | \$ 342.43 |
| 1266 | MONROE, FRANK | 018-009 | 30,000 | 10,629 | | 40,629 | \$ 679.32 |
| 140 | MONSEN, ARTHUR III | 020-045 | 33,442 | | | 33,442 | \$ 559.15 |
| 882 | MONSEN, ARTHUR M JR | 020-045-A | 26,242 | | | 26,242 | \$ 438.77 |
| 799 | MONTAG, SUSAN A & RICHARD O | 022-016 | 30,000 | 86,326 | 28,520 | 116,326 | \$ 1,468.12 |
| 1641 | MOODY, KENNETH R | 004-032 | 33,170 | | | 33,170 | \$ 554.60 |
| 775 | MOORE, EUGENE L III | 015-007-C | 30,300 | 80,069 | 23,000 | 110,369 | \$ 1,460.81 |
| 503 | MOONEY, EDWIN C & COLETTE | 012-001-A | 150 | | | 150 | \$ 2.51 |
| 1661 | MOONEY, EDWIN C & COLETTE | 012-001-B | 67,780 | 243,967 | 23,000 | 311,747 | \$ 4,827.85 |
| 1514 | MOONSTONE HOLDINGS 2.0 LLC | 004-012 | 16,332 | | | 16,332 | \$ 273.07 |
| 771 | MOONSTONE HOLDINGS 2.0 LLC | 004-011 | 38,552 | 137,194 | | 175,746 | \$ 2,938.47 |
| 797 | MOORE-HAINES, REBECCA Z & HAINES, FREDERICK E | 013-055-B | 36,322 | 202,642 | | 238,964 | \$ 3,995.48 |
| 375 | MORANG, DONALD W | 014-013 | 36,754 | 90,196 | 28,520 | 126,950 | \$ 1,645.75 |
| 1466 | MOREAU, BRANDON J & ALICIA | 018-046-A | 30,150 | 104,463 | 23,000 | 134,613 | \$ 1,866.17 |
| 1192 | MORESCO, ANNEKE & LARSEN, RICHARD SCOTT | 005-014 | 76,750 | | | 76,750 | \$ 1,283.26 |
| 1229 | MOREY, DONALD D & LOIS G TRUSTEES | 007-025 | 34,800 | 169,015 | 28,520 | 203,815 | \$ 2,930.93 |
| | MOREY, DONALD D & LOIS G LIVING TRUST | | | | | | |
| 678 | MOREY, DONALD D & LOIS G TRUSTEES | 006-010 | 69,800 | | | 69,800 | \$ 1,167.06 |
| | MOREY, DONALD D & LOIS G LIVING TRUST | | | | | | |
| 1066 | MOREY, MARYELLEN | 017-002 | 30,000 | 79,817 | | 109,817 | \$ 1,836.14 |
| 98 | MOREY, TIMOTHY J & VICKY J | 007-023 | 35,410 | 186,806 | 23,000 | 222,216 | \$ 3,330.89 |
| 181 | MORGAN, MARY A | 004-023-A | 30,750 | 69,406 | | 100,156 | \$ 1,674.61 |
| 1071 | MORGAN, MARY A | 004-023 | 53,750 | 63,250 | 23,000 | 117,000 | \$ 1,571.68 |
| 787 | MORGAN, SCOTT P & MARY L | 018-014-D | 33,000 | 142,000 | 23,000 | 175,000 | \$ 2,541.44 |
| 1853 | MORIN, PETER | 009-017-A | 16,060 | | | 16,060 | \$ 268.52 |
| 1126 | MORIN, PETER A | 009-016 | 14,500 | | | 14,500 | \$ 242.44 |
| 15 | MORIN, PETER A & THERESA | 009-015-A | 37,706 | 96,545 | 23,000 | 134,251 | \$ 1,860.12 |
| 826 | MORIN, TIM & JOAN | 014-001-D | 32,460 | 145,273 | 23,000 | 177,733 | \$ 2,587.14 |
| 242 | MORIN, TIMOTHY M & JOAN M | 014-003 | 21,200 | | | 21,200 | \$ 354.46 |
| 1247 | MORONEY, VANESSA H REVOCABLE TRUST & HITZ, KYLEE L | 005-004-A | 38,298 | | | 38,298 | \$ 640.34 |
| 1714 | MORROW, RYAN J & WILSON, JENNIFER L | 020-025-A | 30,750 | 92,240 | 23,000 | 122,990 | \$ 1,671.83 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|-------------|------------|----------------|------------------|-------------|---------------|
| 1304 | MORSE, KATHERINE E (LIFE EST) & CONDON, PETER A & JERRET C | 010-050 | 57,750 | | | 57,750 | \$ 965.58 |
| 784 | MORSE, KATHERINE E (LIFE EST) & CONDON, PETER A & JERRET C | 010-039 | 58,750 | 139,737 | 23,000 | 198,487 | \$ 2,934.14 |
| 334 | MORTON LUMBER INC | 008-040 | 149,014 | | | 149,014 | \$ 2,491.51 |
| 1649 | MOSKOVITZ, DAVID & JONES, BAMBI | 002-022-A | 14,700 | | | 14,700 | \$ 245.78 |
| 1142 | MOSKOVITZ, DAVID H & JONES, BARBARA A | 002-021 | 300,824 | 257,755 | 23,000 | 558,579 | \$ 8,954.88 |
| 1826 | MOULTON, MARY L | 010-011-G | 35,250 | 16,229 | 23,000 | 51,479 | \$ 476.17 |
| 879 | MOUROVIC, JOHN L & PETTER, JUDITH A | 004-007 | 50,330 | 173,071 | 23,000 | 223,401 | \$ 3,350.70 |
| 695 | MT VERNON AVE LLC | 012-006 | 30,000 | 146,981 | | 176,981 | \$ 2,959.12 |
| 244 | MULLENS, DEREK R | 016-037-A | 30,105 | 11,497 | | 41,602 | \$ 695.59 |
| 1090 | MULLENS, LAUREL J & CUMMINGS, RICHARD L SR | 016-037 | 31,200 | 98,325 | 28,520 | 129,525 | \$ 1,688.80 |
| 1050 | MULLENS, WAYNE & BARON, SHANNON MP | 017-006-B | 29,750 | | | 29,750 | \$ 497.42 |
| 947 | MULLENS, WAYNE & BARON, SHANNON MP | 017-006-C | 30,750 | 34,447 | | 65,197 | \$ 1,090.09 |
| 493 | MULLINS, ANGELA M & BRIAN | 008-022 | 49,600 | | | 49,600 | \$ 829.31 |
| 364 | MUNGEN, MARLON | 001-013 | 29,250 | | | 29,250 | \$ 489.06 |
| 1496 | MURRAY, JOHN & BARBARA J | 018-039 | 24,350 | | | 24,350 | \$ 407.13 |
| 134 | MURRAY, KENNETH SR | 011-039-ON | | 747 | | 747 | \$ 12.49 |
| 1400 | NADEAU, RINO | 014-019-ON | | 4,871 | 4,871 | 4,871 | \$ - |
| 3 | NATIONSTAR MORTGAGE LLC | 007-053 | 30,000 | 4,903 | | 34,903 | \$ 583.58 |
| 443 | NEAL-PAKKONEN, ALICE A & PAKKONEN, ZACHAR | 012-005 | 32,700 | 116,666 | 23,000 | 149,366 | \$ 2,112.84 |
| 42 | NELSON, ZACHARY D & EMMA S | 012-066 | 31,500 | 113,077 | | 144,577 | \$ 2,417.33 |
| 1313 | NENONEN, DAVID A | 008-007 | 45,700 | | | 45,700 | \$ 764.10 |
| 1984 | NEW ENGLAND CLEAN ENERGY CONNECT | 099-001 | 11,171,760 | | | 11,171,760 | \$ 186,791.83 |
| 67 | NEWCOMBE, PHILIP | 017-017-B | 2,550 | | | 2,550 | \$ 42.64 |
| 1325 | NEWCOMBE, PHILIP | 017-017 | 42,050 | 30,454 | 28,520 | 72,504 | \$ 735.41 |
| 722 | NEWCOMBE, PHILIP J | 020-017 | 38,250 | | | 38,250 | \$ 639.54 |
| 1478 | NEWCOMBE, PHILLIP J & DARLENE S | 020-050-A | 31,875 | 66,604 | | 98,479 | \$ 1,646.57 |
| 765 | NEWCOMBE, RICHARD J & PEGGY K | 019-048 | 47,770 | 212,329 | 28,520 | 260,099 | \$ 3,872.00 |
| 1392 | NEWELL, ANITA M | 019-050-A | 30,000 | 46,330 | 23,000 | 76,330 | \$ 891.68 |
| 411 | NEWTON FAMILY REAL ESTATE TRUST | 001-051 | 54,850 | 153,853 | | 205,703 | \$ 3,439.35 |
| | NEWTON, DAVID R TRUSTEE | | | | | | |
| 1631 | NEWTON, DAVID R TRUSTEE | 001-050 | 16,540 | | | 16,540 | \$ 276.55 |
| | NEWTON FAMILY REAL ESTATE TRUST | | | | | | |
| 536 | NG, KAM FA | 020-039-B | 32,475 | 71,054 | | 103,529 | \$ 1,731.00 |
| 441 | NICHOLSON, M FRANCES TRUST | 015-033 | 65,450 | 27,733 | | 93,183 | \$ 1,558.02 |
| | NICHOLSON, M FRANCES & HERBENICK, M FRANCES TRUSTEES | | | | | | |
| 527 | NICHOLSON, M FRANCES TRUST | 019-011 | 20,000 | | | 20,000 | \$ 334.40 |
| | NICHOLSON, M FRANCES & HERBENICK, M FRANCES TRUSTEES | | | | | | |
| 412 | NICKERSON III, MILLARD E TRUSTEE | 019-034 | 23,750 | 50,896 | | 74,646 | \$ 1,248.08 |
| | NICKIES REVOCABLE FAMILY TRUST | | | | | | |
| 431 | NIELSEN, LIANNA C, KAREN & PAUL | 002-018 | 47,916 | 144,559 | 23,000 | 192,475 | \$ 2,833.62 |
| 1913 | NIELSEN, PAUL TRUSTEE & NIELSEN, JUDITH A TRU | 005-032-C | 31,050 | 134,961 | 23,000 | 166,011 | \$ 2,391.14 |
| 45 | NIEWOLA, GLEN | 012-051 | 29,250 | | | 29,250 | \$ 489.06 |
| 128 | NILES, KIMBER & JANE | 018-051-B | 33,750 | 172,123 | 23,000 | 205,873 | \$ 3,057.64 |
| 197 | NILES, SHANE H & JODIE L | 011-037 | 31,500 | 79,647 | 23,000 | 111,147 | \$ 1,473.82 |
| 762 | NILES, STEPHEN M TRUSTEE | 007-073 | 60,700 | 106,729 | | 167,429 | \$ 2,799.41 |
| | NILES FAMILY IRREVOCABLE TRUST | | | | | | |
| 23 | NILSEN, RUNE | 026-027 | 30,825 | 116,741 | 23,000 | 147,566 | \$ 2,082.74 |
| 1728 | NOFTALL, JENNIFER & CHRISTOPHER | 016-013-G | 35,274 | 189,207 | 23,000 | 224,481 | \$ 3,368.76 |
| 363 | NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC | 026-023 | 20,000 | 226,604 | | 246,604 | \$ 4,123.22 |
| 200 | NORTHTRUP LLC | 020-004 | 49,413 | | | 49,413 | \$ 826.19 |
| 1952 | NORTHTRUP LLC | 020-005-001 | 43,550 | | | 43,550 | \$ 728.16 |
| 1440 | NORTHTRUP, CLAUDENE O | 020-005 | 61,285 | 112,614 | 23,000 | 173,899 | \$ 2,523.03 |
| 1680 | NORTHTRUP, MATTHEW L & HEATHER W | 013-058-A | 30,750 | 174,653 | 23,000 | 205,403 | \$ 3,049.78 |
| 1327 | NORTHTRUP, NATHAN O | 025-002 | 2,100 | | | 2,100 | \$ 35.11 |
| 5 | NORTON, SEAN JUSTIN | 009-001 | 2,550 | | | 2,550 | \$ 42.64 |
| 55 | OAK HILL HOMESTEAD LLC | 013-005 | 171,600 | 270,326 | | 441,926 | \$ 7,389.00 |
| 499 | OAK HILL HOMESTEAD LLC | 013-005-ON | 10,000 | 93,838 | | 103,838 | \$ 1,736.17 |
| 899 | OAK HILL HOMESTEAD LLC | 013-058 | 84,550 | | | 84,550 | \$ 1,413.68 |
| 1604 | OAK HILL HOMESTEAD LLC | 016-042 | 110,450 | | | 110,450 | \$ 1,846.72 |
| 1600 | OAKES, DWIGHT A & CYNTHIA L | 001-043 | 9,820 | | | 9,820 | \$ 164.19 |
| 839 | OAKES, DWIGHT A & CYNTHIA | 001-044 | 62,000 | 7,031 | 28,520 | 69,031 | \$ 677.34 |
| 377 | OBER, FRANKLIN A | 009-019 | 59,600 | 96,127 | | 155,727 | \$ 2,603.76 |
| 47 | OBER, JANET M | 006-012-C | 34,515 | 94,637 | 23,000 | 129,152 | \$ 1,774.86 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--|------|-------------|------------|----------------|------------------|-------------|-------------|
| 940 OLIVER, JAN & THOURET, CLAUDE | | 016-040-G | 30,270 | 181,485 | 23,000 | 211,755 | \$ 3,155.98 |
| 1586 O'MAHONEY, BRIAN J & STONE, KRISTIN M | | 005-032 | 45,490 | 151,404 | 23,000 | 196,894 | \$ 2,907.51 |
| 1493 O'MAHONEY, JANE & O'CONNOR, MAUREEN | | 019-039-B | 30,870 | 79,906 | 23,000 | 110,776 | \$ 1,467.61 |
| 1084 ORTIZ, EDUARDO E & CHERYL J | | 003-005 | 63,250 | | | 63,250 | \$ 1,057.54 |
| 865 OSTROFF, MARK R | | 022-037 | 30,345 | 105,666 | | 136,011 | \$ 2,274.10 |
| 610 OSTROFF, MARK R & HUNTLEY, ROBIN M | | 022-038 | 46,130 | 110,138 | 23,000 | 156,268 | \$ 2,228.24 |
| 341 OTTINO, JAMES LOUIS | | 019-027 | 34,725 | 119,438 | | 154,163 | \$ 2,577.61 |
| 517 OXFORD PROPERTIES LLC | | 019-033 | 91,030 | | | 91,030 | \$ 1,522.02 |
| 945 OXFORD PROPERTIES LLC | | 019-033-ON | | 10,580 | | 10,580 | \$ 176.90 |
| 1633 OXFORD PROPERTIES LLC | | 019-035 | 22,700 | | | 22,700 | \$ 379.54 |
| 1180 PACHECO, RICHARD L, CHRISTINE L, JACOB L & RICHARD L II | | 001-057-001 | 36,034 | | | 36,034 | \$ 602.49 |
| 1743 PADGETT, JAMES H | | 020-046-A | 40,050 | 190,558 | 23,000 | 230,608 | \$ 3,471.21 |
| 1894 PAETOW, ERIC & SVETLANA | | 020-001-A | 37,250 | 115,086 | 23,000 | 152,336 | \$ 2,162.50 |
| 1465 PAETOW, GARDNER V | | 024-004-C | 42,490 | 142,578 | 23,000 | 185,068 | \$ 2,709.78 |
| 1529 PAGURKO, JOHN J III | | 010-003 | 52,450 | 75,957 | 23,000 | 128,407 | \$ 1,762.41 |
| 295 PAGURKO, JOHN J III | | 009-031 | 23,400 | | | 23,400 | \$ 391.25 |
| 1598 PAICOPOLOS, HAROLD G JR & DEBORAH | | 007-038 | 35,900 | 143,254 | | 179,154 | \$ 2,995.45 |
| 519 PAINE, VICTORIA & DODGE, VINCENT | | 012-024-C | 41,554 | 14,318 | | 55,872 | \$ 934.18 |
| 526 PALMER, MICHAEL L | | 011-038 | 21,500 | | | 21,500 | \$ 359.48 |
| 1497 PANOSIAN, MICHAEL G & APRIL | | 020-023-A | 33,825 | 153,511 | 28,520 | 187,336 | \$ 2,655.40 |
| 1821 PARADIS, TIFFANY | | 014-017-A | 45,570 | 125,899 | 23,000 | 171,469 | \$ 2,482.40 |
| 640 PARADIS, TIFFANY | | 014-017 | 33,090 | | | 33,090 | \$ 553.26 |
| 151 PARENT, WAYNE L & KATHLEEN F | | 027-016 | 36,354 | 115,665 | | 152,019 | \$ 2,541.76 |
| 1051 PARISE, SHELDON R & ANGELINA M | | 020-013 | 960 | | | 960 | \$ 16.05 |
| 991 PARKS, PATRICIA | | 019-019 | 22,276 | | | 22,276 | \$ 372.45 |
| 1664 PARKS, PATRICIA | | 019-030 | 25,830 | | | 25,830 | \$ 431.88 |
| 1599 PARKS, PATRICIA E | | 019-021-001 | 21,450 | | | 21,450 | \$ 358.64 |
| 694 PARKS, PATRICIA E | | 019-020 | 81,850 | 132,945 | 23,000 | 214,795 | \$ 3,206.81 |
| 167 PARLIN, HAYLEY L | | 017-039 | 30,810 | 61,135 | 23,000 | 91,945 | \$ 1,152.76 |
| 294 PARLIN, MARK A & KATHY B | | 015-018 | 42,954 | 128,904 | 23,000 | 171,858 | \$ 2,488.91 |
| 286 PARLIN, ROBERT S | | 013-019 | 30,000 | 106,067 | | 136,067 | \$ 2,275.04 |
| 420 PARMENTER, HELEN L & WOODBURY, PAULA P | | 017-049-A | 30,750 | 136,271 | 23,000 | 167,021 | \$ 2,408.03 |
| 1086 PARRINO, RICHARD J & CONNIE | | 016-022 | 37,090 | 105,053 | 28,520 | 142,143 | \$ 1,899.78 |
| 1540 PATTERSON, SCOTT & DIANNA | | 008-004 | 30,000 | 53,448 | | 83,448 | \$ 1,395.25 |
| 1423 PATTON, STEPHEN R & HANNERS, LISE A | | 009-013 | 45,330 | 115,821 | 23,000 | 161,151 | \$ 2,309.88 |
| 1551 PATTON, STEPHEN R & HANNERS, LISE A | | 009-033 | 25,890 | | | 25,890 | \$ 432.88 |
| 1 PATTON, STEPHEN R & HANNERS, LISE A | | 009-017 | 26,930 | 6,637 | | 33,567 | \$ 561.24 |
| 1117 PAUL, GORDON A | | 007-035 | 30,000 | 67,490 | 23,000 | 97,490 | \$ 1,245.47 |
| 154 PAULSON, NANCY J | | 011-010-A | 34,500 | 141,719 | 23,000 | 176,219 | \$ 2,561.82 |
| 469 PEABODY, JUSTIN D & NATASHA E | | 010-017-A | 30,000 | 81,038 | | 111,038 | \$ 1,856.56 |
| 1782 PEASLEE, AMY M (KOEHLING) | | 016-007-B | 30,660 | 221,950 | 23,000 | 252,610 | \$ 3,839.08 |
| 191 PEASLEE, BARBARA H ESTATE OF & PEASLEE, PHILIP S PER RE | | 007-022 | 30,900 | 56,850 | | 87,750 | \$ 1,467.18 |
| 357 PEASLEE, DONALD C & GEORGIA | | 003-014-ON | | 50,102 | 23,000 | 50,102 | \$ 453.15 |
| 64 PEASLEE, EDWARD E & JOYCE A | | 014-031-A | 37,890 | 33,164 | 23,000 | 71,054 | \$ 803.46 |
| 1833 PEASLEE, FOREST E JR | | 025-006 | 21,800 | | | 21,800 | \$ 364.50 |
| 1588 PEASLEE, HAROLD L III & LINDI | | 014-006-J | 30,870 | 16,560 | | 47,430 | \$ 793.03 |
| 931 PEASLEE, JOEY L & ANDREW | | 025-006-5 | 30,180 | 52,832 | | 83,012 | \$ 1,387.96 |
| 1830 PEASLEE, JOHNNY L | | 025-006-3 | 22,430 | | | 22,430 | \$ 375.03 |
| 1645 PEASLEE, JUANITA M | | 014-006 | 63,490 | 29,599 | 23,000 | 93,089 | \$ 1,171.89 |
| 1832 PEASLEE, LINDA L | | 025-006-4 | 20,090 | | | 20,090 | \$ 335.90 |
| 1829 PEASLEE, LINDA L | | 025-006-2 | 30,750 | 70,419 | | 101,169 | \$ 1,691.55 |
| 264 PEASLEE, LISA M | | 014-031-B | 30,300 | 13,712 | | 44,012 | \$ 735.88 |
| 233 PEASLEE, SHANNON D (CARTER) | | 016-043-B | 33,945 | 134,490 | 23,000 | 168,435 | \$ 2,431.67 |
| 203 PEASLEE, STORM D & PAUL G | | 014-006-F-B | 34,680 | 47,775 | | 82,455 | \$ 1,378.65 |
| 39 PEASLEE, TIMOTHY & JODY R | | 014-006-H | 30,750 | 11,653 | | 42,403 | \$ 708.98 |
| 459 PEDERSEN, JOHN & BONNIE | | 015-030 | 30,000 | 71,984 | | 101,984 | \$ 1,705.17 |
| 1220 PEDERSEN, JOHN & BONNIE | | 012-024-B | 62,629 | 197,950 | 23,000 | 260,579 | \$ 3,972.32 |
| 547 PEIL, ROBERT C & SARAH L | | 012-033-B | 31,260 | 143,055 | 23,000 | 174,315 | \$ 2,529.99 |
| 918 PELLECCCHIA, STEPHEN DANIEL & SUTTON, KATHLEEN M | | 015-051 | 39,490 | 174,840 | 28,520 | 214,330 | \$ 3,106.74 |
| 809 PENN, SPENCER R III | | 026-033 | 30,600 | 76,139 | | 106,739 | \$ 1,784.68 |
| 46 PENNOCK, CHRISTOPHER & KRISTIN | | 004-020 | 41,450 | 76,738 | 23,000 | 118,188 | \$ 1,591.54 |
| 447 PENNOCK, CHRISTOPHER R & KRISTIN L & WILLIAMSON, NATALIE | | 004-021 | 31,690 | | | 31,690 | \$ 529.86 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|--------------|------------|----------------|------------------|-------------|-------------|
| 1384 | PERCY, ELLIS R & TRIBBY, JOANN | 020-001 | 54,205 | 85,087 | | 139,292 | \$ 2,328.96 |
| 1678 | PERFETTO, LUCINDA M | 014-009-B | 30,750 | 85,900 | | 116,650 | \$ 1,950.39 |
| 453 | PERKINS, TERRY A & MONAHAN, APRIL P | 017-011 | 30,300 | 105,715 | 23,000 | 136,015 | \$ 1,889.61 |
| 163 | PERKINS, WILLIAM D JR & AMY L (NELSON) | 015-021-A | 31,455 | 134,652 | 23,000 | 166,107 | \$ 2,392.75 |
| 1162 | PERRY, BURT A | 016-036 | 31,800 | 169,176 | 23,000 | 200,976 | \$ 2,975.76 |
| 1383 | PETERS FAMILY TRUST | 020-029 | 31,650 | | | 31,650 | \$ 529.19 |
| | PETERS, WALTER TODD & MARGOT ELIZABETH TRUSTEES | | | | | | |
| 50 | PETERS, NANCY E & ARTHUR J | 019-028 | 79,275 | 21,533 | 5,520 | 100,808 | \$ 1,593.22 |
| 1233 | PETERS, RUSTY S & LINDA L | 017-018-D | 30,000 | 77,777 | 23,000 | 107,777 | \$ 1,417.47 |
| 347 | PEZZOLESI, DAVID & ANNETTE | 027-003 | 20,000 | 17,946 | | 37,946 | \$ 634.46 |
| 313 | PHELPS, CYNTHIA L & MATHEW L | 011-010-C | 30,540 | 110,047 | | 140,587 | \$ 2,350.61 |
| 176 | PIAWLOCK, LAURA E | 014-006-D | 30,525 | 136,462 | | 166,987 | \$ 2,792.02 |
| 1422 | PIERPAN, THOMAS E & JENNIFER A | 007-056 | 42,578 | 181,704 | 28,520 | 224,822 | \$ 3,273.14 |
| 1461 | PIGNATELLO, SEAN & LAUREN | 022-005 | 37,400 | 178,573 | 23,000 | 215,973 | \$ 3,226.51 |
| 1625 | PIGNATELLO, SEAN & LAUREN | 022-007 | 6,305 | | | 6,305 | \$ 105.42 |
| 877 | PIGNATELLO, SEAN M & LAUREN M | 022-035-A | 31,500 | 3,882 | | 35,382 | \$ 591.59 |
| 1449 | PILLING, JAMES A | 012-019-A | 50,175 | 57,898 | 23,000 | 108,073 | \$ 1,422.42 |
| 819 | PIMENTAL, M ANTOINETTE | 005-015 | 30,000 | 72,054 | 23,000 | 102,054 | \$ 1,321.78 |
| 1428 | PIPKIN, RICHARD & IDA HEIRS OF & THAYER, PATRICK A | 001-058-B | 9,500 | | | 9,500 | \$ 158.84 |
| 887 | PLATAIS, EDGAR A | 013-048 | 35,370 | 41,361 | | 76,731 | \$ 1,282.94 |
| 419 | PLIMPTON, TYLER S & ANDERSON, KRISTEN L | 014-008-A | 40,290 | 90,842 | 23,000 | 131,132 | \$ 1,807.97 |
| 838 | POLAND, PETER D | 017-006-A | 30,000 | 92,127 | | 122,127 | \$ 2,041.96 |
| 463 | POMERLEAU, CONRAD & STEPHANIE | 009-021 | 26,000 | | | 26,000 | \$ 434.72 |
| 189 | POMERLEAU, CONRAD A & STEPHANIE R | 009-023-A | 87,555 | 205,331 | 23,000 | 292,886 | \$ 4,512.49 |
| 7 | POMERLEAU, CONRAD A & STEPHANIE R | 009-023 | 58,790 | | | 58,790 | \$ 982.97 |
| 1976 | POMERLEAU, DEREK | 009-023-B | 32,715 | | | 32,715 | \$ 546.99 |
| 1815 | PONSANT, CREIG A & VIRGINIA | 018-037-ON-4 | | 25,182 | 25,182 | 25,182 | \$ - |
| 1183 | POOLER, RONALD LEE SR | 017-030 | 41,322 | 43,348 | | 84,670 | \$ 1,415.68 |
| 1794 | POPE, JOHN T & VOIGT, ELISE K | 015-035-B | 31,500 | 90,300 | 23,000 | 121,800 | \$ 1,651.94 |
| 600 | POPKIN, MICHAEL | 012-067 | 43,250 | 164,330 | 23,000 | 207,580 | \$ 3,086.18 |
| 170 | POPKIN, MICHAEL | 013-020-A | 26,000 | | | 26,000 | \$ 434.72 |
| 149 | POSSEMATO, MARIO | 010-030 | 41,282 | 158,948 | | 200,230 | \$ 3,347.85 |
| 915 | POST OFFICE EQUITIES LLC | 026-032 | 30,000 | 257,745 | | 287,745 | \$ 4,811.10 |
| 1808 | POTTER, JENNIFER E | 013-059-A | 30,405 | 106,759 | 23,000 | 137,164 | \$ 1,908.82 |
| 376 | POTTER, JOHN E III | 016-045 | 30,765 | 86,332 | | 117,097 | \$ 1,957.86 |
| 165 | POTTER, MICHAEL & PRATT, GAIL | 029-005 | 40,000 | 27,309 | | 67,309 | \$ 1,125.41 |
| 689 | POTTER, RICHARD R & LANE, JEANETTE M | 016-032-A | 30,000 | 101,469 | 23,000 | 131,469 | \$ 1,813.60 |
| 1535 | POTTER, RICHARD R JR & POTTER, JEANNETTE M | 016-032 | 20,000 | | | 20,000 | \$ 334.40 |
| 1526 | POTTER, STEVEN C SR & KIM M | 001-033 | 30,750 | 39,695 | 23,000 | 70,445 | \$ 793.28 |
| 1547 | POULIN, ADAM | 013-040 | 31,500 | 144,124 | 23,000 | 175,624 | \$ 2,551.87 |
| 1626 | POULIN, ALICE L | 005-034-C | 31,350 | 136,558 | 23,000 | 167,908 | \$ 2,422.86 |
| 926 | POULIN, JAIME & JENSEN, MICHELLE | 010-030-A | 25,000 | 453 | | 25,453 | \$ 425.57 |
| 1713 | POULIN, JAIME PAUL & JENSEN, MICHELLE | 010-030-B | 31,065 | 296,038 | | 327,103 | \$ 5,469.16 |
| 1812 | POWELL, FORD N & JUDITH M | 018-026-ON | | 134,369 | | 134,369 | \$ 2,246.65 |
| 790 | POWELL, FORD N & JUDITH M | 018-026 | 73,714 | 167,437 | 23,000 | 241,151 | \$ 3,647.48 |
| 1000 | PRAY, KAREN H | 014-009-A | 31,950 | 6,284 | 23,000 | 38,234 | \$ 254.71 |
| 990 | PRENTICE, CORA | 031-011 | 39,950 | 106,872 | 23,000 | 146,822 | \$ 2,070.30 |
| 224 | PRESBY, ELIZABETH S & PETER L | 030-006 | 20,000 | | | 20,000 | \$ 334.40 |
| 1151 | PRESCOTT, CALVIN & WILMA | 010-015 | 37,450 | 113,738 | 28,520 | 151,188 | \$ 2,051.01 |
| 267 | PRESCOTT, DENNIS L & ASHLEY | 029-009 | 40,000 | 120,492 | | 160,492 | \$ 2,683.43 |
| 1078 | PRESCOTT, EZELDA P ESTATE OF & PRESCOTT, DENNIS L PER | 017-013 | 110,750 | 92,406 | | 203,156 | \$ 3,396.77 |
| 1972 | PRESCOTT, EZELDA P ESTATE OF & PRESCOTT, DENNIS L PER | 029-009-2 | 20,000 | | | 20,000 | \$ 334.40 |
| 1433 | PRESCOTT, TROY & SHEEPSCOT VALLEY BUILDERS | 016-033 | 446,250 | | | 446,250 | \$ 7,461.30 |
| 1243 | PRESCOTT, TROY & SHEEPSCOT VALLEY BUILDERS | 016-027 | 231,300 | | | 231,300 | \$ 3,867.34 |
| 972 | PRESCOTT, TROY & SHEEPSCOT VALLEY BUILDERS | 016-028 | 18,750 | | | 18,750 | \$ 313.50 |
| 1971 | PRESCOTT, TROY K & STANHOPE, JENNIFER R & BRITTO, MORGAN P | 029-009-1 | 30,000 | | | 30,000 | \$ 501.60 |
| 1025 | PROKNEE CORPORATION | 018-017 | 27,010 | | | 27,010 | \$ 451.61 |
| 439 | PROKNEE CORPORATION | 016-013-A | 19,500 | | | 19,500 | \$ 326.04 |
| 1761 | PRUITT, COREY & AMBER | 004-018-B | 32,310 | 142,813 | 23,000 | 175,123 | \$ 2,543.50 |
| 1712 | PURINGTON, JOHN & CATHERINE J | 016-007-A | 54,621 | 158,416 | 23,000 | 213,037 | \$ 3,177.42 |
| 987 | PURINGTON, JOHN & CATHERINE J | 016-023 | 18,550 | | | 18,550 | \$ 310.16 |
| 848 | PURINGTON, JOHN & CATHERINE J | 016-024 | 15,340 | | | 15,340 | \$ 256.48 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-------------|------------|----------------|------------------|-------------|-------------|
| 1557 | PURINGTON, JOHN E & CATHERINE J | 017-052-A | 31,020 | 77,665 | | 108,685 | \$ 1,817.21 |
| 1795 | PURINGTON, JOHN E & CATHERINE J | 019-022-C | 30,120 | 12,604 | | 42,724 | \$ 714.35 |
| 1094 | PUSHARD, CHERYL & TRACEE R TRUSTEES PUSHARD, MAXINE B IRREVOCABLE TRUST | 019-021 | 101,750 | | | 101,750 | \$ 1,701.26 |
| 1057 | QUEMADO, TAMMY M | 017-034 | 30,000 | 67,831 | 23,000 | 97,831 | \$ 1,251.17 |
| 270 | RACHKOVSKY, TATIANA & ANDRE | 031-020 | 55,110 | 138,027 | 23,000 | 193,137 | \$ 2,844.69 |
| 608 | RACKLIFF, BETHANY J | 012-017-C | 33,450 | 91,006 | 23,000 | 124,456 | \$ 1,696.34 |
| 1198 | RADONIS, KEITH & VALORI J | 011-025 | 36,850 | 63,671 | | 100,521 | \$ 1,680.71 |
| 1016 | RADONIS, KEITH & VALORI J | 011-019 | 15,500 | | | 15,500 | \$ 259.16 |
| 370 | RADONIS, KEITH & VALORI J | 011-002 | 66,100 | 303,384 | 23,000 | 369,484 | \$ 5,793.21 |
| 1495 | RADONIS, KEITH & VALORI J | 011-015 | 103,250 | | | 103,250 | \$ 1,726.34 |
| 1876 | RAFTERY, RYAN P & GRACY T | 011-010-E | 73,185 | 1,696 | | 74,881 | \$ 1,252.01 |
| 866 | RANDALL, RONALD F SR & LINDA F TRUSTEES RANDALL FAMILY REVOCABLE TRUST | 030-017 | 39,962 | 240,027 | | 279,989 | \$ 4,681.42 |
| 488 | RANKS, JAMES M & PAULA L | 015-018-D | 34,050 | 75,382 | 28,520 | 109,432 | \$ 1,352.85 |
| 291 | RANSLow, CHRISTOPHER D | 016-006 | 24,230 | | | 24,230 | \$ 405.13 |
| 1652 | RAUCH, MILLICENT FORD & FORD, WILLIAM S & PETER L | 008-036 | 26,242 | | | 26,242 | \$ 438.77 |
| 1863 | REAL, MARGARET & RICKY | 016-038-A | 30,015 | 132,045 | 28,520 | 162,060 | \$ 2,232.79 |
| 1424 | REED, KAILAH JESSICA & GAYTON, KEVIN BYRON | 018-051 | 63,338 | 98,730 | 23,000 | 162,068 | \$ 2,325.22 |
| 543 | REILLY, MATTHEW A & JAMES | 020-015 | 68,250 | | | 68,250 | \$ 1,141.14 |
| 1953 | RHEA, WILLIAM BRIAN | 008-015-001 | 37,250 | 110,679 | 23,000 | 147,929 | \$ 2,088.81 |
| 1915 | RIBEIRO, PAULA & JOHN | 011-17A-1 | 26,562 | | | 26,562 | \$ 444.12 |
| 1360 | RICHARDS, DOUG & AMY D | 012-061 | 42,618 | 192,858 | 23,000 | 235,476 | \$ 3,552.60 |
| 1823 | RICHARDS, DOUGLAS EUGENE & PAMELA A | 012-061-A | 32,265 | 93,745 | 23,000 | 126,010 | \$ 1,722.33 |
| 1213 | RICHARDS, JENNIFER W | 016-013-F | 35,370 | 191,556 | 23,000 | 226,926 | \$ 3,409.64 |
| 1860 | RICHARDS, JONATHAN L & MARLENE M | 011-010-D | 25,562 | | | 25,562 | \$ 427.40 |
| 1856 | RICHARDS, KARL S | 016-013-I | 17,260 | | | 17,260 | \$ 288.59 |
| 1223 | RICHARDS, KARL S & JUDITH B | 016-013-E | 51,880 | | | 51,880 | \$ 867.43 |
| 1473 | RICHARDS, KARL S & JUDITH | 016-013-D | 21,545 | | | 21,545 | \$ 360.23 |
| 632 | RICHARDS, KARL S & JUDITH | 016-013-B | 35,250 | 204,699 | 23,000 | 239,949 | \$ 3,627.39 |
| 1147 | RICHARDS, LEE E & JENNIFER W | 016-014 | 49,200 | 273,220 | | 322,420 | \$ 5,390.86 |
| 324 | RICHARDS, LEE E | 018-019 | 68,024 | 899,744 | | 967,768 | \$16,181.08 |
| 1857 | RICHARDS, LEE E & RICHARDS, JORDAN TRUSTEES RICHARDS, VIOLET H IRREVOCABLE TRUST FOR DAWN DULAC & LEE H RICHARDS | 016-013-J | 17,260 | | | 17,260 | \$ 288.59 |
| 1538 | RICHARDS, MARK S & LYNN L | 012-015-B | 30,960 | 174,052 | 23,000 | 205,012 | \$ 3,043.24 |
| 1955 | RIDEOUT, EMIL C JR & ARDELL M | 010-011-F-1 | 20,150 | 13,576 | 23,000 | 33,726 | \$ 179.34 |
| 1809 | RIDEOUT, ERIC M | 014-006-K | 34,050 | 60,751 | 23,000 | 94,801 | \$ 1,200.51 |
| 1115 | RIDEOUT, MARK R & SHANNON | 012-026 | 62,135 | 191,314 | 23,000 | 253,449 | \$ 3,853.11 |
| 647 | RIDEOUT, MARK R & SHANNON | 012-028-F | 30,000 | 19,288 | | 49,288 | \$ 824.10 |
| 130 | RIDEOUT, NICHOLAS & MARY | 010-012 | 36,210 | 49,141 | | 85,351 | \$ 1,427.07 |
| 1685 | RIDEOUT, RICHARD G | 006-021-3 | 7,580 | 10,226 | | 17,806 | \$ 297.72 |
| 1182 | RIDEOUT, ROBERT L | 020-039 | 65,210 | 97,255 | 23,000 | 162,465 | \$ 2,331.85 |
| 1861 | RIDEOUT, TED & SAHAH (KNOX) | 020-029-B | 30,750 | 44,675 | | 75,425 | \$ 1,261.11 |
| 1064 | RIPLEY, NANCY M ESTATE OF & RIPLEY, IVA M PER REP | 010-011 | 85,100 | | | 85,100 | \$ 1,422.87 |
| 873 | ROBBINS, JONATHAN & JUDITH | 016-048 | 77,350 | | | 77,350 | \$ 1,293.29 |
| 883 | ROBBINS, JONATHAN & JUDITH | 016-050 | 60,050 | 120,365 | 28,520 | 180,415 | \$ 2,539.68 |
| 1584 | ROBERTS, ANN S | 017-038-B | 38,642 | 206,912 | 23,000 | 245,554 | \$ 3,721.10 |
| 1869 | ROBINS, CHRISTOPHER A & CAROL P | 011-013-A | 48,368 | 179,421 | | 227,789 | \$ 3,808.63 |
| 226 | ROBINSON, LUCIA P | 015-046 | 47,250 | 109,618 | 23,000 | 156,868 | \$ 2,238.27 |
| 567 | RODRIGUEZ, MICHAEL ANTHONY DAVILA & NAOMI | 017-038 | 39,410 | 161,334 | 28,520 | 200,744 | \$ 2,879.59 |
| 532 | ROEVER, DORIS E & KENNETH C | 017-054 | 24,875 | | | 24,875 | \$ 415.91 |
| 1337 | ROEVER, DORIS E & KENNETH C | 017-054-A | 70,088 | 147,321 | 23,000 | 217,409 | \$ 3,250.52 |
| 1102 | ROGERS, DEBRA & DANA | 013-043-D | 43,550 | | | 43,550 | \$ 728.16 |
| 933 | ROGERS, DEBRA G & DANA R | 013-043-G | 32,325 | 173,350 | 23,000 | 205,675 | \$ 3,054.33 |
| 401 | ROGERS, L JAMES & CECELIA | 020-049-A | 30,600 | 6,394 | | 36,994 | \$ 618.54 |
| 521 | ROGERS, LEROY JAMES & CECELIA A | 020-049-C | 31,200 | 111,719 | 23,000 | 142,919 | \$ 2,005.05 |
| 642 | ROLLINS, KARA C & RONALD E | 011-032-2 | 36,850 | 178,818 | 23,000 | 215,668 | \$ 3,221.41 |
| 924 | ROLLINS, RONALD | 029-007 | 35,000 | 53,412 | | 88,412 | \$ 1,478.25 |
| 129 | ROLLINS, RONALD W | 017-012 | 56,800 | 80,990 | 28,520 | 137,790 | \$ 1,826.99 |
| 421 | ROLLINS, RONALD W | 029-010 | 35,000 | 86,160 | | 121,160 | \$ 2,025.80 |
| 261 | ROPER, BECKY | 015-027 | 58,713 | | | 58,713 | \$ 981.68 |
| 73 | ROPER, BECKY S | 015-027-A | 30,795 | 125,212 | 23,000 | 156,007 | \$ 2,223.88 |
| 114 | ROPER, DAVID T & KAREN M | 015-037 | 53,750 | 156,883 | 23,000 | 210,633 | \$ 3,137.22 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-------------|------------|----------------|------------------|-------------|-------------|
| 1235 | ROPER, DAVID T & KAREN M | 015-033-A | 35,650 | | | 35,650 | \$ 596.07 |
| 794 | ROSS, BRYAN W & ANGELA M | 012-047-B-1 | 30,000 | 72,233 | 23,000 | 102,233 | \$ 1,324.78 |
| 1556 | ROSSO, EDWIN | 014-024 | 118,750 | | | 118,750 | \$ 1,985.50 |
| 677 | ROSSO, EDWIN A | 014-020 | 79,525 | 279,663 | 28,520 | 359,188 | \$ 5,528.77 |
| 1739 | ROWLAND, ROBERT S | 015-036-A | 71,750 | 126,632 | 23,000 | 198,382 | \$ 2,932.39 |
| 1834 | ROY, DANIEL E & CONNIE M | 012-028-G | 27,850 | | | 27,850 | \$ 465.65 |
| 1359 | RTWB LLC | 001-027 | 91,205 | | | 91,205 | \$ 1,524.95 |
| 1080 | RTWB LLC | 011-045 | 37,900 | | | 37,900 | \$ 633.69 |
| 1751 | RUSSELL, ANN | 016-041-E | 21,515 | | | 21,515 | \$ 359.73 |
| 1046 | RUSSELL, JAMES L | 016-041-A | 30,000 | 60,958 | 23,000 | 90,958 | \$ 1,136.26 |
| 656 | RUSSELL, JAMES L | 017-058 | 30,370 | | | 30,370 | \$ 507.79 |
| 1098 | RUSSELL, LYNNETTE R & CONROY, DANIEL R | 030-009 | 31,200 | 54,606 | | 85,806 | \$ 1,434.68 |
| 631 | RUSSELL, MARGARET A | 016-041-B | 22,130 | | | 22,130 | \$ 370.01 |
| 1464 | RUSSELL, MARGARET A | 017-058-A | 20,000 | | | 20,000 | \$ 334.40 |
| 1208 | RUSSELL, PHILIP & BARBARA | 005-009 | 56,150 | 99,532 | 28,520 | 155,682 | \$ 2,126.15 |
| 986 | RUSSELL, PHILIP J & BARBARA | 005-028 | 8,460 | | | 8,460 | \$ 141.45 |
| 1414 | RUSSO, ALAN & LINDA | 010-016 | 44,570 | 164,545 | 23,000 | 209,115 | \$ 3,111.84 |
| 288 | RUSSO, JANE A | 016-014-A | 60,150 | 111,287 | 28,520 | 171,437 | \$ 2,389.57 |
| 80 | RYAN, COLLEEN ELIZABETH | 020-035 | 65,302 | 186,494 | | 251,796 | \$ 4,210.03 |
| 607 | RZYCKI, WOJCIECH | 022-024 | 30,000 | 93,878 | | 123,878 | \$ 2,071.24 |
| 1558 | SABAN, JAMES W & AMY L | 007-054 | 31,650 | 70,430 | 23,000 | 102,080 | \$ 1,322.22 |
| 573 | SABATINE, ONOFRIO & MILDRED | 010-031 | 83,250 | 96,032 | 23,000 | 179,282 | \$ 2,613.04 |
| 1936 | SABATINE, ONOFRIO B | 010-031-1 | 15,450 | | | 15,450 | \$ 258.32 |
| 856 | SACKS, JULIAN & MARIE L TRUSTEES | 007-050-A | 1,290 | | | 1,290 | \$ 21.57 |
| | SACKS, MARIE L LIVING TRUST | | | | | | |
| 14 | SACKS, MARIE L & JULIAN H TRUSTEES | 007-048 | 64,100 | 182,342 | 23,000 | 256,442 | \$ 3,735.95 |
| | SACKS, MARIE L LIVING TRUST | | | | | | |
| 93 | SALOIS, PAUL J & CRISTINA T | 018-040-A | 43,250 | 131,440 | 23,000 | 174,690 | \$ 2,536.26 |
| 864 | SALOIS, PAUL J & CRISTINA T | 018-044-A | 58,040 | | | 58,040 | \$ 970.43 |
| 451 | SANBORN, KEITH D & ROSEMARY L | 002-012-C | 47,900 | 173,267 | 28,520 | 221,167 | \$ 3,221.06 |
| 1406 | SANBORN, STEPHEN & CAROL | 011-010-B | 24,875 | | | 24,875 | \$ 415.91 |
| 26 | SAWYER, MARK G | 019-029-B | 20,750 | | | 20,750 | \$ 346.94 |
| 1480 | SAWYER, MARK G | 019-029-A | 30,000 | 164,516 | 23,000 | 194,516 | \$ 2,867.75 |
| 220 | SCALLY, SUSIE F & PATRICK, DAVID M | 019-047 | 30,000 | 84,482 | | 114,482 | \$ 1,914.14 |
| 19 | SCHAU, ROBERT C | 015-016 | 83,750 | | | 83,750 | \$ 1,400.30 |
| 676 | SCHENA, SUSAN A (IRELAND) & ROBERT A | 020-049-G | 31,740 | 115,673 | 23,000 | 147,413 | \$ 2,080.19 |
| 17 | SCHLOSSER, STEPHEN | 016-043-A | 33,945 | 14,078 | 23,000 | 48,023 | \$ 418.38 |
| 1642 | SCHOENDORF, LOUIS A IV | 020-022-A | 33,240 | 91,034 | 23,000 | 124,274 | \$ 1,693.30 |
| 566 | SCHOFIELD, MATTHEW J & RABBAN, JESSICA R | 007-033-A | 63,820 | 11,303 | | 75,123 | \$ 1,256.06 |
| 1122 | SCHOFIELD, MATTHEW J & RABBAN, JESSICA R | 007-021 | 34,200 | 156,478 | | 190,678 | \$ 3,188.14 |
| 1594 | SCOTT, FREDERICK & DANCER, JOHN | 030-005 | 270 | | | 270 | \$ 4.51 |
| 119 | SCOTT, LYDIA B & PRESBY, ELIZABETH S | 030-007 | 30,000 | 93,243 | 23,000 | 123,243 | \$ 1,676.06 |
| 1209 | SEELY, DONALD C & SANDRA L TRUSTEES & SEELY TRUST | 016-041-C | 31,500 | 118,655 | 23,000 | 150,155 | \$ 2,126.03 |
| 1469 | SEIDMAN, NANCY | 005-033 | 210 | | | 210 | \$ 3.51 |
| 1331 | SEIDMAN, NANCY | 005-034 | 27,090 | | | 27,090 | \$ 452.94 |
| 1552 | SEIDMAN, NANCY L | 005-034-D | 27,250 | | | 27,250 | \$ 455.62 |
| 1039 | SEIGARS, LIBBEY & GLORIA | 020-018 | 25,250 | | | 25,250 | \$ 422.18 |
| 188 | SEIGARS, LIBBEY A & SPENCER, STEVEN W | 020-009-C | 30,960 | 65,886 | 23,000 | 96,846 | \$ 1,234.71 |
| 171 | SELL, LOUIS D & CATHERINE W | 010-033 | 54,952 | 153,866 | 23,000 | 208,818 | \$ 3,106.88 |
| 1580 | SENIOR LYNN & ROBERT | 013-043-H | 30,840 | 145,774 | 23,000 | 176,614 | \$ 2,568.43 |
| 81 | SENIOR LYNN M & ROBERT H | 013-043-K | 20,750 | | | 20,750 | \$ 346.94 |
| 896 | SENIOR, ROBERT H | 013-043 | 38,154 | 60,517 | | 98,671 | \$ 1,649.78 |
| 668 | SENER, ROGER O | 020-050 | 32,550 | 3,053 | | 35,603 | \$ 595.28 |
| 1765 | SHAW, DAVID E & DUNCAN-SHAW, MICHELLE M | 027-002-A | 32,475 | 197,363 | 23,000 | 229,838 | \$ 3,458.33 |
| 1024 | SHAW, ERNEST D & GINGROW-SHAW, MARY M | 029-006 | 35,000 | 33,361 | | 68,361 | \$ 1,143.00 |
| 408 | SHAW, MICHAEL C & JEANNE D | 008-001 | 63,338 | 246,862 | 28,520 | 310,200 | \$ 4,709.69 |
| 1791 | SHAW, ROBBIE I & KATRINA N | 017-037-2 | 32,640 | 122,467 | 23,000 | 155,107 | \$ 2,208.83 |
| 327 | SHEA, ARLENE | 006-017 | 20,800 | | | 20,800 | \$ 347.78 |
| 386 | SHEA, DIANE | 006-020 | 35,100 | | | 35,100 | \$ 586.87 |
| 854 | SHEAFFER, JOHNNA E H | 030-013-A-1 | 1,350 | | | 1,350 | \$ 22.57 |
| 1560 | SHEAFFER, LESTER EDWIN JR & JOHNNA EDITH HARRIGAN | 007-015 | 58,875 | 203,031 | 28,520 | 261,906 | \$ 3,902.21 |
| 84 | SHEEHY, STEPHEN M & ELLIN J | 001-001 | 33,586 | 171,485 | 23,000 | 205,071 | \$ 3,044.23 |
| 22 | SHEEPSCOT HOLLOW LLC | 004-001 | 48,100 | | | 48,100 | \$ 804.23 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|--------------|------------|----------------|------------------|-------------|-------------|
| 362 | SHEEPSCOT HOLLOW LLC | 001-041 | 62,000 | 371,872 | | 433,872 | \$ 7,254.34 |
| 734 | SHEEPSCOT HOLLOW LLC | 001-041-RR | 7,708 | | | 7,708 | \$ 128.88 |
| 237 | SHEEPSCOT LINKS | 007-037 | 73,637 | | | 73,637 | \$ 1,231.21 |
| 278 | SHEEPSCOT LINKS | 007-036 | 20,660 | | | 20,660 | \$ 345.44 |
| 436 | SHEEPSCOT LINKS | 007-018 | 114,395 | | | 114,395 | \$ 1,912.68 |
| 91 | SHEEPSCOT LINKS | 007-017 | 30,000 | 47,190 | | 77,190 | \$ 1,290.62 |
| 158 | SHEEPSCOT LINKS | 007-016 | 36,370 | 129,780 | | 166,150 | \$ 2,778.03 |
| 1922 | SHEEPSCOT LINKS | 007-037-A-1 | 22,879 | | | 22,879 | \$ 382.54 |
| 1357 | SHEEPSCOT LINKS | 007-018-C | 35,842 | 90,162 | | 126,004 | \$ 2,106.79 |
| 1430 | SHEEPSCOT LINKS | 007-018-E | 20,900 | | | 20,900 | \$ 349.45 |
| 748 | SHEPARD, BRADFORD S & HEIDI M TRUSTEES | 014-005 | 33,014 | | | 33,014 | \$ 551.99 |
| | SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDI M REVOCABLE TRUST | | | | | | |
| 1174 | SHEPARD, BRADFORD S & HEIDI M TRUSTEES | 014-004 | 31,050 | 180,526 | 28,520 | 211,576 | \$ 3,060.70 |
| | SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDI M REVOCABLE TRUST | | | | | | |
| 277 | SHEPARD, BRADFORD S REVOCABLE TRUST | 014-004-A | 20,600 | | | 20,600 | \$ 344.43 |
| | SHEPARD, BRADFORD S & HEIDI M TRUSTEES | | | | | | |
| 1349 | SHERWOOD, RANDOLPH | 016-003-A | 1,500 | | | 1,500 | \$ 25.08 |
| | 2 SHERWOOD, RANDOLPH P | 016-005 | 64,995 | 87,146 | | 152,141 | \$ 2,543.80 |
| 652 | SHOREY, DENA-LEE & BRIAN R | 012-029-K | 30,000 | 160,006 | | 190,006 | \$ 3,176.90 |
| 655 | SHOREY, LOUIS A & PAULA P | 017-006 | 58,425 | 77,669 | 23,000 | 136,094 | \$ 1,890.93 |
| 1419 | SHOREY, LOUIS ALLEN & PAULA PATRICIA | 017-052 | 72,355 | | | 72,355 | \$ 1,209.78 |
| 1397 | SHOREY, TIMOTHY L | 018-036-A | 1,650 | | | 1,650 | \$ 27.59 |
| | 980 SHORT, JAMES | 018-037-ON-3 | | 18,783 | 18,783 | 18,783 | \$ - |
| 1636 | SILIN, JAMES & ANN | 013-020 | 47,900 | 115,486 | 23,000 | 163,386 | \$ 2,347.25 |
| 1187 | SILVERIO, MARK P | 012-038 | 35,770 | 79,649 | | 115,419 | \$ 1,929.81 |
| 1067 | SIMMONS, CHARLES A | 011-014-A | 20,945 | | | 20,945 | \$ 350.20 |
| 1759 | SIMMONS, CHARLES A | 011-014-C | 30,855 | 5,606 | | 36,461 | \$ 609.63 |
| | 307 SIMPSON, CHRISTOPHER P & LAURIE | 005-010 | 56,890 | 198,404 | 23,000 | 255,294 | \$ 3,883.96 |
| 1510 | SIPPLE, JUDY B | 013-047-C | 32,250 | 138,894 | 23,000 | 171,144 | \$ 2,476.97 |
| | 476 SISBRO REALTY LLC | 020-026 | 62,050 | 223,462 | | 285,512 | \$ 4,773.76 |
| 1292 | SLAYMAN, CLIFFORD L TRUSTEE | 005-002 | 40,500 | | | 40,500 | \$ 677.16 |
| | SLAYMAN, CLIFFORD L REVOCABLE TRUST | | | | | | |
| 1644 | SMALL, FRANK E & MABELINE | 008-003 | 36,050 | 86,131 | 28,520 | 122,181 | \$ 1,566.01 |
| 232 | SMITH, ALEXANDER C & HIXON, AISHA | 012-049 | 35,490 | 55,015 | | 90,505 | \$ 1,513.24 |
| 1083 | SMITH, DERYCK | 030-014 | 30,000 | 26,012 | | 56,012 | \$ 936.52 |
| 792 | SMITH, EMERY P & ST PETER, CYNTHIA P | 009-011 | 47,250 | 207,531 | 23,000 | 254,781 | \$ 3,875.38 |
| | 76 SMITH, EMERY P & ST PETER, CYNTHIA P | 009-020 | 47,500 | | | 47,500 | \$ 794.20 |
| 1511 | SMITH, JENNIFER M | 016-040 | 30,705 | 57,377 | | 88,082 | \$ 1,472.73 |
| 1065 | SMITH, JEREMY & JACOBS, CHANTEL | 014-006-G | 30,150 | 10,764 | | 40,914 | \$ 684.08 |
| 1825 | SMITH, JORDAN | 009-022-A | 30,000 | 252,234 | 23,000 | 282,234 | \$ 4,334.39 |
| 1573 | SMITH, KATHRYN L & BAILEY, NATHAN A | 013-044-A | 480 | | | 480 | \$ 8.03 |
| 152 | SMITH, KATHRYN L & BAILEY, NATHAN A | 026-015 | 43,642 | 233,612 | | 277,254 | \$ 4,635.69 |
| 254 | SMITH, NATHAN M & STEPHANIE | 013-067 | 44,090 | 113,669 | 23,000 | 157,759 | \$ 2,253.17 |
| 352 | SMITH, NATHAN M & STEPHANIE K | 013-069-A | 25,274 | | | 25,274 | \$ 422.58 |
| 660 | SMITH, NICHOLAS P | 018-046 | 42,850 | 115,435 | 23,000 | 158,285 | \$ 2,261.97 |
| 323 | SMITH, NORMAN A | 001-031 | 33,750 | 52,528 | 23,000 | 86,278 | \$ 1,058.01 |
| 1453 | SMITH, RONALD A & KATHERINE H | 021-018 | 30,000 | 134,672 | 23,000 | 164,672 | \$ 2,368.76 |
| 1238 | SMITH, STEPHEN & MILVA | 010-043 | 22,882 | | | 22,882 | \$ 382.59 |
| 1367 | SMITH, STEPHEN & MILVA | 010-042 | 67,500 | 120,746 | 23,000 | 188,246 | \$ 2,762.91 |
| 1742 | SMITH, STEPHEN & MILVA | 010-045-B | 388 | | | 388 | \$ 6.49 |
| 235 | SMITH, STEPHEN & MILVA | 010-049 | 8,850 | | | 8,850 | \$ 147.97 |
| 707 | SMITH, STEPHEN & MILVA | 010-045 | 2,193 | | | 2,193 | \$ 36.67 |
| 1120 | SMITH, STEPHEN & MARY LOU | 013-075 | 86,600 | | | 86,600 | \$ 1,447.95 |
| 1135 | SMITH, STEPHEN C | 010-044 | 14,314 | | | 14,314 | \$ 239.33 |
| 711 | SMITH, STEPHEN C & MARY LOU | 013-062 | 50,170 | 160,001 | 23,000 | 210,171 | \$ 3,129.50 |
| 679 | SMITH, STEPHEN C & MARY LOU | 018-014-G | 25,150 | 74,808 | | 99,958 | \$ 1,671.30 |
| 630 | SMITH, STEPHEN C & MARY LOU | 007-049 | 30,000 | 123,137 | | 153,137 | \$ 2,560.45 |
| 621 | SMITH, STEPHEN C | 018-013-C | 39,042 | 117,921 | | 156,963 | \$ 2,624.42 |
| 591 | SMITH, STEPHEN C | 018-014 | 75,800 | | | 75,800 | \$ 1,267.38 |
| 491 | SMITH, STEPHEN C & MARY LOU | 018-014-F | 28,050 | 109,087 | | 137,137 | \$ 2,292.93 |
| 1975 | SMOLIN, MARCIA M TRUSTEE | 014-019-B | 31,875 | 430 | | 32,305 | \$ 540.14 |
| | SMOLIN, MARCIA M LIVING TRUST | | | | | | |
| 1748 | SNYDER, ALIZA & KENNETH III | 007-053-D | 30,450 | 69,537 | | 99,987 | \$ 1,671.78 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|-------------|------------|----------------|------------------|-------------|-------------|
| 470 | SNYDER, CORINNA S & ABIGAIL TRUSTEES NORTH WHITEFIELD REALTY TRUST | 011-044 | 64,150 | 81,372 | | 145,522 | \$ 2,433.13 |
| 1152 | SNYDER, CORINNA S & ABIGAIL TRUSTEES NORTH WHITEFIELD REALTY TRUST | 011-039 | 39,278 | | | 39,278 | \$ 656.73 |
| 1355 | SOLOMON, GLADYS ESTATE OF SOLOMON, MICHAEL DAVID PER REP | 019-049-A | 31,500 | | | 31,500 | \$ 526.68 |
| 609 | SOLOMON, GLADYS MAE ESTATE OF SOLOMON, MICHAEL DAVID PER REP | 019-050 | 49,005 | 24,124 | | 73,129 | \$ 1,222.72 |
| 1204 | SOLOMON, GLADYS MAE ESTATE OF SOLOMON, MICHAEL DAVID PER REP | 019-049 | 49,015 | | | 49,015 | \$ 819.53 |
| 876 | SOOHEY, ROBERT S & THERESA S | 015-051-B | 26,770 | | | 26,770 | \$ 447.59 |
| 105 | SOOHEY, ROBERT S & THERESA S | 015-051-A | 41,690 | 331,750 | 23,000 | 373,440 | \$ 5,859.36 |
| 186 | SPEAR, PAMELA R & ALLEN, PHILIP L | 017-004 | 30,750 | 87,879 | 23,000 | 118,629 | \$ 1,598.92 |
| 89 | SPENCER, STEPHEN W & SEIGARS, LIBBEY A | 020-009-A | 30,330 | | | 30,330 | \$ 507.12 |
| 1663 | SPICER, DAVID & SUSAN | 015-034 | 65,000 | | | 65,000 | \$ 1,086.80 |
| 1536 | SPICER, SUSAN S & DAVID A | 015-048 | 79,200 | 142,325 | 23,000 | 221,525 | \$ 3,319.34 |
| 1780 | SPRAGUE, NICHOLAS T & CHELSEA N (ADKINS) | 012-003-A | 30,450 | 149,417 | | 179,867 | \$ 3,007.38 |
| 1393 | SPRAGUE'S HALLOW LLC | 001-018 | 74,325 | | | 74,325 | \$ 1,242.71 |
| 1123 | SPRAGUE'S HALLOW LLC | 001-016 | 37,900 | | | 37,900 | \$ 633.69 |
| 478 | SPOUL, ARNOLD W & ERNESTINE P TRUSTEES SPOUL, ARNOLD W & ERNESTINE P TRUST | 001-012 | 49,243 | | | 49,243 | \$ 823.34 |
| 1290 | SPOUL, ARNOLD W & ERNESTINE P TRUSTEES SPOUL, ARNOLD W & ERNESTINE P TRUST | 001-014 | 38,745 | | | 38,745 | \$ 647.82 |
| 422 | SPOUL, KATHY H TRUSTEE SPOUL, KATHY HOWARD GST TRUST | 005-021 | 46,370 | 150,278 | 23,000 | 196,648 | \$ 2,903.39 |
| 1432 | SPOUL, LORETTA JEAN | 004-003-A | 30,000 | 16,281 | | 46,281 | \$ 773.82 |
| 857 | SPOUL, STANLEY & CYNTHIA | 020-026-B | 30,900 | 124,237 | 23,000 | 155,137 | \$ 2,209.33 |
| 1030 | ST PETER, CHARLES E JR ESTATE OF STROUT, CYNTHIA P PER REP | 009-006 | 32,250 | 51,673 | | 83,923 | \$ 1,403.19 |
| 312 | ST PETER, CYNTHIA P & SMITH, EMERY P | 009-022-B | 25,786 | | | 25,786 | \$ 431.14 |
| 1389 | ST PETER, RICHARD L & KRISTEN R | 009-006-B | 40,000 | | | 40,000 | \$ 668.80 |
| 1601 | STADE, HILDA M & HAROLD | 003-008 | 360 | | | 360 | \$ 6.02 |
| 752 | STADE, HILDA M & HAROLD | 003-008-A | 1,500 | | | 1,500 | \$ 25.08 |
| 24 | STAFFORD, CORY | 001-032 | 54,400 | 61,417 | | 115,817 | \$ 1,936.46 |
| 869 | STANTON, AMY ELIZABETH | 014-009 | 40,266 | | | 40,266 | \$ 673.25 |
| 1470 | STAPLES, LYMAN | 031-003 | 32,850 | 65,654 | | 98,504 | \$ 1,646.99 |
| 1585 | STAPLES, SANDRA L | 031-002 | 30,000 | 13,217 | | 43,217 | \$ 722.59 |
| 1401 | STENECK, ROBERT S & JOANNE | 004-013 | 44,410 | 16,422 | | 60,832 | \$ 1,017.11 |
| 1413 | STENECK, ROBERT S & JOANNE | 004-015-001 | 6,600 | | | 6,600 | \$ 110.35 |
| 1421 | STENECK, ROBERT S & JOANNE | 004-010 | 44,570 | 162,325 | 23,000 | 206,895 | \$ 3,074.72 |
| 297 | STEVENS, JOHN & SHERI | 020-008 | 53,875 | 150,677 | 23,000 | 204,552 | \$ 3,035.55 |
| 10 | STEVENS, JOHN E & SHERI R | 020-019 | 45,110 | | | 45,110 | \$ 754.24 |
| 168 | STEVENS, WILLIAM R | 003-015 | 30,000 | 71,080 | | 101,080 | \$ 1,690.06 |
| 1498 | STEWART, GREGORY F & KATHY L | 009-012 | 51,800 | 213,390 | 23,000 | 265,190 | \$ 4,049.42 |
| 1543 | STICKNEY, GEORGE & WANDA | 014-005-A | 31,950 | 74,900 | 23,000 | 106,850 | \$ 1,401.97 |
| 996 | STILLMAN, WAYNE D | 019-013 | 30,000 | 73,076 | | 103,076 | \$ 1,723.43 |
| 820 | STINSON, JUSTINE N | 012-013-A | 30,270 | 112,244 | | 142,514 | \$ 2,382.83 |
| 1426 | STODDARD, JAMES L | 015-020-A | 30,750 | 103,239 | 23,000 | 133,989 | \$ 1,855.74 |
| 807 | STODDER, ERIN J | 001-006-A | 35,250 | 186,102 | | 221,352 | \$ 3,701.01 |
| 874 | STODDER, JASON | 013-024 | 30,000 | 73,388 | | 103,388 | \$ 1,728.65 |
| 338 | STONE, FREDRICK C & LAURIE D | 010-020 | 71,770 | 182,572 | 28,520 | 254,342 | \$ 3,775.74 |
| 392 | STORIES MAINE LLC | 022-027 | 30,000 | 12,496 | | 42,496 | \$ 710.53 |
| 137 | STORIES MAINE LLC | 022-028 | 40,810 | 52,195 | | 93,005 | \$ 1,555.04 |
| 1376 | STORIES MAINE LLC | 022-029 | 30,000 | 24,079 | | 54,079 | \$ 904.20 |
| 906 | STORY, LOUANNE | 019-031 | 46,450 | 109,646 | 23,000 | 156,096 | \$ 2,225.37 |
| 529 | STREETER, STEVEN | 004-025 | 5,700 | | | 5,700 | \$ 95.30 |
| 942 | STREETER, STEVEN | 004-024 | 51,550 | | | 51,550 | \$ 861.92 |
| 516 | STRICKLAND, TAMMY A & GILBERT, GERALDINE A | 017-044 | 42,770 | 127,166 | 23,000 | 169,936 | \$ 2,456.77 |
| 551 | STULTZ, CHRISTOPHER R & KAREN | 017-005-A | 58,410 | 238,238 | 28,520 | 296,648 | \$ 4,483.10 |
| 1777 | SULLIVAN, JEFFREY M & ANGELA L | 009-035-A | 31,200 | 190,555 | | 221,755 | \$ 3,707.74 |
| 1779 | SULLIVAN, JEFFREY M | 009-035-B | 21,050 | | | 21,050 | \$ 351.96 |
| 628 | SULLIVAN, LORETTA ESTATE OF SULLIVAN, D MICHAEL PERS REP | 020-043 | 58,050 | 81,958 | | 140,008 | \$ 2,340.93 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|---|------|--------------|------------|----------------|------------------|-------------|-------------|
| 1058 SULLIVAN, MICHAEL G JR & MARLENE | | 004-047-ON | | 24,579 | 24,579 | 24,579 | \$ - |
| 1258 SULLIVAN, MICHAEL G JR & MARLENE | | 004-047 | 41,230 | 29,593 | | 70,823 | \$ 1,184.16 |
| 304 SUMABAT, PRISCILLA M | | 007-055-A | 30,000 | 60,782 | 23,000 | 90,782 | \$ 1,133.32 |
| 1336 SURETTE, PETER B & KERRY E | | 012-015-A | 33,810 | 105,009 | 23,000 | 138,819 | \$ 1,936.49 |
| 212 SWARTZENTRUBER, GIDEON & KATIEANN | | 010-059 | 64,550 | 28,080 | | 92,630 | \$ 1,548.77 |
| 1255 SWARTZENTRUBER, LEVI & ANNA | | 010-053 | 60,250 | 123,989 | 23,000 | 184,239 | \$ 2,695.92 |
| 1964 SWARTZENTRUBER, MOSIE | | 017-057-A-ON | | 99,044 | | 99,044 | \$ 1,656.02 |
| 929 SWEET, CURTIS T & ATWOOD, LAURA D SWEET, CHARLES T (LIFE ESTATE) | | 027-016-A | 35,650 | 131,966 | | 167,616 | \$ 2,802.54 |
| 1009 SWIFT, BRIAN & NANCY | | 014-001-B | 60,000 | 36,202 | | 96,202 | \$ 1,608.50 |
| 1334 SYMES, DAVID & REBECCA | | 003-006 | 24,008 | | | 24,008 | \$ 401.41 |
| 1525 SZELOG, THOMAS M & LEE ANN | | 010-009 | 75,235 | 115,844 | 23,000 | 191,079 | \$ 2,810.28 |
| 875 TAIT, MARTHA | | 018-038-B | 13,609 | | | 13,609 | \$ 227.54 |
| 452 TAIT, MARTHA | | 018-045 | 53,912 | 146,660 | 23,000 | 200,572 | \$ 2,969.00 |
| 486 TALACKO, DEBORAH A & LYNN J | | 005-004 | 47,802 | 179,271 | 23,000 | 227,073 | \$ 3,412.10 |
| 560 TAYLOR, CARLOS R SR & SANDY LYNN | | 020-004-B | 36,650 | 143,002 | 28,520 | 179,652 | \$ 2,526.93 |
| 495 TAYLOR, GLENN P & TRACEY L | | 015-040 | 30,930 | 93,873 | 23,000 | 124,803 | \$ 1,702.15 |
| 644 TEELE, ASHLEIGH M | | 020-027-A-1 | 30,705 | 112,801 | | 143,506 | \$ 2,399.42 |
| 1167 TESSIER, PHILLIPPE L & GOETZMAN, KATHY A | | 007-071 | 60,900 | 160,798 | | 221,698 | \$ 3,706.79 |
| 1646 THAYER, HALLIS A & GAIL PIPKIN | | 001-059 | 30,450 | 51,415 | 23,000 | 81,865 | \$ 984.22 |
| 1816 THAYER, HALLIS A II | | 001-058-E | 31,590 | 88,440 | 28,520 | 120,030 | \$ 1,530.05 |
| 285 THAYER, PATRICK A & EDGERLY, SARMAE E | | 001-058-C | 38,930 | 55,093 | 23,000 | 94,023 | \$ 1,187.50 |
| 1328 THERIAULT, DALTON | | 007-063 | 37,978 | 46,687 | 23,000 | 84,665 | \$ 1,031.04 |
| 514 THERIAULT, JOHN & ESTHER | | 014-030 | 40,570 | 110,059 | 23,000 | 150,629 | \$ 2,133.96 |
| 1277 THERIAULT, MARK A | | 014-030-A | 37,930 | 80,982 | 23,000 | 118,912 | \$ 1,603.65 |
| 530 THOMAS, JOSH P & ZOE B | | 004-018-A | 41,690 | 232,414 | 23,000 | 274,104 | \$ 4,198.46 |
| 354 THOMAS, JOSH P & ZOE B | | 004-019 | 10,828 | | | 10,828 | \$ 181.04 |
| 1175 THOMAS, LORANCE & GARY A | | 002-012 | 37,900 | | | 37,900 | \$ 633.69 |
| 553 THOMPSON, DARLENE | | 010-022-A | 40,810 | 10,104 | 28,520 | 50,914 | \$ 374.43 |
| 365 THOMPSON, GREGORY J | | 012-029-H | 20,285 | | | 20,285 | \$ 339.17 |
| 1288 THOMPSON, GREGORY J | | 012-029-E | 30,000 | 174,855 | 23,000 | 204,855 | \$ 3,040.62 |
| 1804 THOMPSON, SILAS & JENNIFER | | 010-008-E | 35,410 | 75,371 | 23,000 | 110,781 | \$ 1,467.70 |
| 1711 THORNTON, ALAN JR & MELISSA ANN | | 012-042-B | 31,050 | 68,392 | | 99,442 | \$ 1,662.67 |
| 1129 THORNTON, ALAN T & JOYCE | | 012-044 | 30,900 | 70,336 | 28,520 | 101,236 | \$ 1,215.81 |
| 860 THORNTON, ALAN T JR & MELISSA A | | 009-015 | 31,665 | 9,429 | | 41,094 | \$ 687.09 |
| 1877 THORNTON, COREY J | | 012-055-A | 34,335 | 16,266 | | 50,601 | \$ 846.05 |
| 1906 THORNTON, GREGORY E | | 012-042-C | 20,900 | 3,936 | | 24,836 | \$ 415.26 |
| 1974 THORNTON, MELISSA A & ALAN T JR | | 016-007-1 | 43,646 | | | 43,646 | \$ 729.76 |
| 504 THORNTON, THOMAS E III & CHARLENE | | 012-042-A | 30,375 | 119,687 | | 150,062 | \$ 2,509.04 |
| 1358 THORNTON, THOMAS E JR | | 012-042 | 78,100 | 73,455 | 23,000 | 151,555 | \$ 2,149.44 |
| 123 THURSTON, MIRA-SU | | 017-052-B | 30,855 | 161,588 | 23,000 | 192,443 | \$ 2,833.09 |
| 483 TIBBETTS, BARRY & ELAINE | | 013-004 | 15,740 | | | 15,740 | \$ 263.17 |
| 1145 TIBBETTS, BARRY & ELAINE | | 012-054 | 3,000 | | | 3,000 | \$ 50.16 |
| 1210 TIBBETTS, BARRY & ELAINE | | 013-003 | 55,515 | | | 55,515 | \$ 928.21 |
| 932 TIBBETTS, BARRY & ELAINE | | 012-057 | 9,620 | | | 9,620 | \$ 160.85 |
| 1350 TIBBETTS, BARRY & ELAINE | | 013-010 | 30,000 | 150,114 | 23,000 | 180,114 | \$ 2,626.95 |
| 1545 TIBBETTS, BARRY & ELAINE | | 013-059 | 40,434 | 13,314 | | 53,748 | \$ 898.67 |
| 1372 TIBBETTS, BARRY J & ELAINE | | 009-027 | 1,500 | | | 1,500 | \$ 25.08 |
| 709 TIBBETTS, BARRY J & ELAINE | | 013-011 | 8,140 | | | 8,140 | \$ 136.10 |
| 700 TIBBETTS, BARRY J & ELAINE | | 007-029 | 29,570 | | | 29,570 | \$ 494.41 |
| 559 TIBBETTS, BARRY J & ELAINE | | 013-057 | 54,275 | | | 54,275 | \$ 907.48 |
| 1468 TIBBETTS, JOSEPH E & BOYER, MICHELLE | | 015-038 | 51,892 | 22,375 | | 74,267 | \$ 1,241.74 |
| 1388 TIME WARNER NY CABLE LLC | | 013-047-D | 20,000 | 114,875 | | 134,875 | \$ 2,255.11 |
| 1052 TIMKO, MARK | | 004-028 | 66,750 | 111,581 | | 178,331 | \$ 2,981.69 |
| 1275 TIMS, KEVIN J | | 015-018-E | 30,750 | 22,323 | | 53,073 | \$ 887.38 |
| 1300 TONDREAU, RAYMOND R & SONYA | | 020-032 | 30,000 | 68,654 | 23,000 | 98,654 | \$ 1,264.93 |
| 1456 TORBERT, JAMES R | | 010-037 | 48,100 | 35,902 | | 84,002 | \$ 1,404.51 |
| 1531 TORBERT, JAMES R | | 010-036 | 30,000 | 61,510 | 23,000 | 91,510 | \$ 1,145.49 |
| 756 TORBERT, JAMES R | | 010-055 | 34,950 | 149,813 | | 184,763 | \$ 3,089.24 |
| 798 TORSEY, STEPHEN V & HOLLY R | | 009-026 | 25,903 | | | 25,903 | \$ 433.10 |
| 1037 TORSEY, STEPHEN V & HOLLY R | | 009-028 | 29,237 | | | 29,237 | \$ 488.84 |
| 113 TORSEY, STEPHEN V & HOLLY R | | 007-028 | 43,786 | 62,654 | 28,520 | 106,440 | \$ 1,302.82 |
| 454 TOTMAN, LYNN M TRUSTEE FULTON, CAROL A IRREVOCABLE TRUST | | 006-022 | 41,193 | 187,394 | | 228,587 | \$ 3,821.97 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|--|-------------|------------|----------------|------------------|-------------|-------------|
| 344 | TOWER, KENNETH V & MARY LOU | 012-033-A | 30,120 | 92,653 | 23,000 | 122,773 | \$ 1,668.20 |
| 1226 | TOWER, STACEY A & PAMELA A | 018-020-D | 30,000 | 121,586 | | 151,586 | \$ 2,534.52 |
| 1170 | TOWLE, WILLIAM A | 006-012-B | 60,796 | 39,244 | | 100,040 | \$ 1,672.67 |
| 1228 | TOWLE, WILLIAM C & BALBO, SUZANNE E | 007-018-A | 39,978 | 268,524 | 23,000 | 308,502 | \$ 4,773.59 |
| 57 | TOWNSEND, DANIEL S & KARYN V | 005-005 | 56,826 | 116,206 | 23,000 | 173,032 | \$ 2,508.54 |
| 335 | TRASK, AUSTIN & COLEEN | 002-008 | 51,323 | | | 51,323 | \$ 858.12 |
| 43 | TRIPP, PATRICIA A | 015-004 | 41,650 | 97,732 | 23,000 | 139,382 | \$ 1,945.91 |
| 1202 | TROYER, ELI A, ANNA D & CHRISTENA A | 013-047 | 63,702 | 159,751 | 23,000 | 223,453 | \$ 3,351.57 |
| 1308 | TRUDEAU, DEAN M & ELIZABETH C | 006-019 | 49,850 | 117,191 | | 167,041 | \$ 2,792.93 |
| 1707 | TRUNDY, ERIN N & GIGUERE, BENJAMIN O | 019-048-A | 48,810 | 172,856 | 23,000 | 221,666 | \$ 3,321.70 |
| 564 | TRUSSELL, BRENDA M | 016-008 | 32,400 | 59,672 | | 92,072 | \$ 1,539.44 |
| 32 | TRUSSELL, DONNA K | 012-028-C | 37,674 | 144,672 | 23,000 | 182,346 | \$ 2,664.27 |
| 229 | TSCHAMLER, VIVIAN | 026-007 | 30,000 | 58,338 | 23,000 | 88,338 | \$ 1,092.45 |
| 1307 | TURNBULL, GEORGE & SHARON | 001-003 | 31,500 | 32,643 | | 64,143 | \$ 1,072.47 |
| 1508 | TURNER, NATALIA E & ANTHONY W | 017-017-A | 31,950 | 113,158 | 28,520 | 145,108 | \$ 1,949.35 |
| 266 | TUTTLE, ANGELINE H | 008-038 | 39,200 | | | 39,200 | \$ 655.42 |
| 872 | TUTTLE, LISA | 008-039 | 58,950 | 120,591 | 23,000 | 179,541 | \$ 2,617.37 |
| 1472 | VALLIERES, MELISSA P & GARY C | 006-004 | 40,050 | 154,947 | 23,000 | 194,997 | \$ 2,875.79 |
| 1399 | VAN LUNEN, ELIZABETH ANNE | 001-002 | 30,300 | 125,726 | 23,000 | 156,026 | \$ 2,224.19 |
| 1249 | VAN LUNEN, MARK & DEBORAH J | 009-003 | 38,850 | 142,663 | 23,000 | 181,513 | \$ 2,650.34 |
| 399 | VANDERBILT, BARBARA | 019-039-C | 27,594 | | | 27,594 | \$ 461.37 |
| 400 | VANDERBILT, BARBARA S & CUREWITZ, RICHARD | 019-038-001 | 4,410 | | | 4,410 | \$ 73.74 |
| 505 | VANDERBILT, BARBARA S & CUREWITZ, RICHARD | 019-038 | 47,066 | 138,178 | 23,000 | 185,244 | \$ 2,712.72 |
| 269 | VANDERBILT, BARBARA S | 019-039-A | 9,140 | | | 9,140 | \$ 152.82 |
| 44 | VAUGHAN, CHARLES M & HARRIET F | 022-019 | 30,000 | 17,740 | | 47,740 | \$ 798.21 |
| 840 | VAUGHAN, CHARLES M & HARRIET F | 022-019-A | 30,000 | 98,694 | 23,000 | 128,694 | \$ 1,767.20 |
| 714 | VERNESONI, HARRY S SR & APRIL L | 012-029-B | 30,000 | 168,735 | | 198,735 | \$ 3,322.85 |
| 754 | VICKERS, ELLEN GOODRIDGE | 022-017 | 30,000 | 85,236 | 23,000 | 115,236 | \$ 1,542.19 |
| 596 | VIGUE, DEAN A & JEAN F | 013-033-A | 36,210 | 100,593 | 23,000 | 136,803 | \$ 1,902.79 |
| 1189 | VIGUE, GARY | 013-014 | 58,632 | 127,139 | 23,000 | 185,771 | \$ 2,721.53 |
| 1736 | VIGUE, GARY | 026-027-A | 22,175 | | | 22,175 | \$ 370.77 |
| 1760 | VIGUE, GARY M & WARREN, SHIRLEY J | 013-014-A | 30,495 | 95,531 | | 126,026 | \$ 2,107.15 |
| 861 | VIGUE, JEFFREY L & BETHANY J | 016-043 | 60,055 | | | 60,055 | \$ 1,004.12 |
| 1463 | VIGUE, JEFFREY L & BETHANY J | 013-033 | 93,150 | 135,899 | 23,000 | 229,049 | \$ 3,445.14 |
| 1411 | VIGUE, THOMAS | 029-002 | 40,000 | 78,992 | 23,000 | 118,992 | \$ 1,604.99 |
| 90 | VIGUE, THOMAS L | 026-026 | 20,810 | 3,988 | | 24,798 | \$ 414.62 |
| 785 | VILLENEUVE, WILLIAM J & JUDITH M | 004-026 | 82,525 | 139,360 | 23,000 | 221,885 | \$ 3,325.36 |
| 1481 | VIRGIN, DEBORAH J MOREY & WAYNE H | 006-010-A | 32,250 | 83,839 | | 116,089 | \$ 1,941.01 |
| 62 | VISSER, MARIJKE A | 004-027-B | 35,945 | 110,861 | | 146,806 | \$ 2,454.60 |
| 1731 | VITALIS, NED A | 010-045-A | 23,780 | | | 23,780 | \$ 397.60 |
| 692 | VITI, STEPHEN F | 029-008 | 40,000 | 59,815 | | 99,815 | \$ 1,668.91 |
| 1686 | VOGEL, EMILY ANN & MATTHEW PHILIP | 006-021-A | 7,200 | | | 7,200 | \$ 120.38 |
| 862 | VOIGT, PAUL D & DEBORAH | 007-017-A | 30,000 | 106,299 | 23,000 | 136,299 | \$ 1,894.36 |
| 1351 | WADE, DANNIE G & MARY ELIZABETH | 016-034 | 33,345 | 152,659 | 23,000 | 186,004 | \$ 2,725.43 |
| 1848 | WAKEFIELD, ALEXANDER S | 006-021-B | 45,362 | 103,544 | | 148,906 | \$ 2,489.71 |
| 1214 | WALDRON, LEONARD A & HELEN D EST OF WYMAN, ANTHONY T PER REP | 013-036 | 30,750 | 117,282 | | 148,032 | \$ 2,475.10 |
| 175 | WALLACE, DONNA J & DAVID N | 001-058-A | 8,000 | | | 8,000 | \$ 133.76 |
| 271 | WALMER, JACOB R | 011-047 | 32,415 | 96,797 | 28,520 | 129,212 | \$ 1,683.57 |
| 704 | WALTER, MICHAEL & MENTING, MICHELLE | 015-035-A | 35,330 | 143,035 | 23,000 | 178,365 | \$ 2,597.70 |
| 279 | WALTZ, GARY A & GWENDOLYN E | 002-012-A | 30,735 | 88,833 | 23,000 | 119,568 | \$ 1,614.62 |
| 1533 | WALTZ, GARY A & GWENDOLYN E | 002-012-B | 30,735 | 30,656 | | 61,391 | \$ 1,026.46 |
| 702 | WARREN, KELLEY D | 020-005-C | 32,250 | 75,411 | 23,000 | 107,661 | \$ 1,415.53 |
| 1363 | WASHBURN, JESSICA R | 012-023 | 36,130 | | | 36,130 | \$ 604.09 |
| 1381 | WATERS, HENRY C III & BEATRIZ | 010-052 | 56,100 | 9,058 | | 65,158 | \$ 1,089.44 |
| 622 | WATERS, HENRY C III & BEATRIZ | 010-051 | 7,500 | | | 7,500 | \$ 125.40 |
| 1191 | WATERS, HENRY C III & BEATRIZ | 010-038 | 55,500 | 93,881 | | 149,381 | \$ 2,497.65 |
| 1612 | WATSON, JEROME M & PATRICIA A | 003-003-A | 8,860 | | | 8,860 | \$ 148.14 |
| 1443 | WATSON, MAXINE | 020-049-D | 30,300 | 84,737 | 28,520 | 115,037 | \$ 1,446.56 |
| 830 | WATSON-MOODY ENTERPRISES LLC | 013-007 | 73,250 | 435,535 | | 508,785 | \$ 8,506.89 |
| 633 | WEBB, JONATHAN W & JUDY A | 012-019 | 36,930 | 133,242 | 23,000 | 170,172 | \$ 2,460.72 |
| 1054 | WEBB, JONATHAN W, CAROLANN M & JUDY A | 012-018 | 24,850 | | | 24,850 | \$ 415.49 |
| 205 | WEBB, JONATHAN W & JUDY A | 012-030 | 21,500 | 31,536 | | 53,036 | \$ 886.76 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|--------------|------------|----------------|------------------|-------------|-------------|
| 1410 | WEBB, JONATHAN W & JUDY A | 012-016 | 47,315 | | | 47,315 | \$ 791.11 |
| 1317 | WEBB, JONATHAN W & JUDY A | 012-017 | 34,478 | | | 34,478 | \$ 576.47 |
| 975 | WEEKS, BRIAN L | 018-020-J | 30,660 | 22,375 | 23,000 | 53,035 | \$ 502.19 |
| 1279 | WEEKS, DANIEL J & ELIZABETH A | 017-032 | 38,420 | 11,205 | | 49,625 | \$ 829.73 |
| 1609 | WEEKS, DANIEL J & ELIZABETH A | 017-031 | 30,450 | 53,078 | | 83,528 | \$ 1,396.59 |
| 1561 | WEEKS, DANIEL J & ELIZABETH A | 017-009 | 40,930 | 137,126 | | 178,056 | \$ 2,977.10 |
| 1919 | WEEKS, DANIEL J & ELIZABETH A | 017-010-A | 25,250 | | | 25,250 | \$ 422.18 |
| 893 | WEEKS, JOHN C | 017-036 | 57,775 | | | 57,775 | \$ 966.00 |
| 841 | WEEKS, TIMOTHY & JENNIFER | 020-022 | 62,527 | 137,533 | 23,000 | 200,060 | \$ 2,960.44 |
| 629 | WEISS, ANN E TRUSTEE & WEISS, ANN E LOVING TRUST | 004-008 | 37,330 | 142,605 | 23,000 | 179,935 | \$ 2,623.95 |
| 512 | WEISS, ANN E TRUSTEE & WEISS, ANN E LOVING TRUST | 004-004 | 7,740 | | | 7,740 | \$ 129.41 |
| 1260 | WEISS, ANN E TRUSTEE & WEISS, ANN E LOVING TRUST | 004-009 | 9,100 | | | 9,100 | \$ 152.15 |
| 303 | WELCH, KEVIN A & HIGGINS, JANE S | 014-025-A | 53,000 | 26,882 | | 79,882 | \$ 1,335.63 |
| 1810 | WELLMAN, AARON O & PERKINS, KRISTY A | 023-001-A | 20,150 | 8,163 | | 28,313 | \$ 473.39 |
| 919 | WELLS, JENNIFER L & KENNETH C TRUSTEES | 012-003 | 61,680 | 182,707 | 23,000 | 244,387 | \$ 3,701.59 |
| | WELLS, JENNIFER L & KENNETH C LIVING TRUSTS | | | | | | |
| 967 | WENTWORTH, DEREK R & BEVERLY A | 018-036-B | 21,350 | | | 21,350 | \$ 356.97 |
| 31 | WESTBYE, ELEANOR | 007-058 | 22,100 | 1,239 | | 23,339 | \$ 390.23 |
| 94 | WESTBYE, ERIC F & ELEANOR | 008-002 | 107,890 | 129,957 | 23,000 | 237,847 | \$ 3,592.24 |
| 576 | WESTGATE, GEORGE | 031-019 | 30,450 | 184,613 | | 215,063 | \$ 3,595.85 |
| 1873 | WHEELER, DAVID A | 006-002-C | 23,120 | | | 23,120 | \$ 386.57 |
| 664 | WHEELER, MICHAEL F | 010-035 | 47,900 | 47,887 | 28,520 | 95,787 | \$ 1,124.70 |
| 201 | WHEELER, MICHAEL F | 010-034-A | 20,000 | | | 20,000 | \$ 334.40 |
| 746 | WHITE, DAVID L & NICOLE M | 031-004 | 30,000 | 135,275 | | 165,275 | \$ 2,763.40 |
| 964 | WHITEFIELD PROPERTY HOLDINGS LLC | 026-029 | 30,000 | 195,272 | | 225,272 | \$ 3,766.55 |
| 546 | WHITMORE, RUBY D | 027-012 | 32,250 | 8,080 | 26,680 | 40,330 | \$ 228.23 |
| 1967 | WHITTEN-DRUMMOND, KYLE R | 001-030-ON | 10,000 | 65,203 | | 75,203 | \$ 1,257.39 |
| 485 | WIGHT, STEVEN M & LAURA J | 020-039-C | 34,080 | 224,833 | | 258,913 | \$ 4,329.03 |
| 1408 | WILBUR, WAYNE M | 014-011 | 39,970 | 2,151 | | 42,121 | \$ 704.26 |
| 72 | WILDES, DENISE & CHRISTIAN | 020-006 | 80,250 | 90,708 | 23,000 | 170,958 | \$ 2,473.86 |
| 1164 | WILLARD, BILLIE G | 003-017-A | 30,750 | 68,983 | 23,000 | 99,733 | \$ 1,282.98 |
| 1570 | WILLARD, WILLIAM J & PAULINE A & WILLIAM H | 006-003 | 30,610 | | | 30,610 | \$ 511.80 |
| 384 | WILLIAMS, HENRY F | 014-006-F-A | 33,705 | 15,394 | | 49,099 | \$ 820.94 |
| 738 | WILLIAMSON, GLENN A & MARLENE A | 016-044 | 39,762 | 101,072 | 23,000 | 140,834 | \$ 1,970.18 |
| 315 | WILLRODT, CHRISTIANA TRUSTEE | 013-009-A | 98,750 | 283,733 | | 382,483 | \$ 6,395.12 |
| | WILLRODT, CHRISTIANA LIVING TRUST | | | | | | |
| 1803 | WILSON, ANDREW R & JULIE A | 010-008-D | 37,706 | 195,166 | 23,000 | 232,872 | \$ 3,509.06 |
| 1034 | WILSON, CHARLES R | 007-053-B | 36,386 | 141,512 | | 177,898 | \$ 2,974.45 |
| 1344 | WILSON, CLIFFORD E | 024-004-A | 52,250 | 22,141 | 23,000 | 74,391 | \$ 859.26 |
| 619 | WILSON, KENNETH & ROXANNE | 010-006 | 30,105 | 157,507 | 23,000 | 187,612 | \$ 2,752.31 |
| 878 | WILSON, KENNETH R & ROXANNE R | 010-008 | 52,870 | | | 52,870 | \$ 883.99 |
| 1550 | WINKLEY, HENRY | 018-037-B | 30,585 | 76,410 | 23,000 | 106,995 | \$ 1,404.40 |
| 1171 | WINSLOW, JEFFREY G & CHRISTINE | 020-012 | 375 | | | 375 | \$ 6.27 |
| 494 | WISCASSET AND QUEBEC RAILROAD | 001-099-RR | 29,081 | | | 29,081 | \$ 486.23 |
| 618 | WISCASSET, WATERVILLE & FARMINGTON RAILWAY MUSEUM | 007-040 | 14,380 | | | 14,380 | \$ 240.43 |
| 1322 | WITHEE, DAVID C & CAROLEE F | 009-004-A | 44,450 | 217,487 | 23,000 | 261,937 | \$ 3,995.03 |
| 1744 | WOOD, ERIC M | 001-026-A | 30,050 | | | 30,050 | \$ 502.44 |
| 984 | WOOD, JOHN J & TIFFANY A (NADEAU) | 018-032 | 25,750 | 152,041 | 23,000 | 177,791 | \$ 2,588.11 |
| 1567 | WOODBURY, BRIAN | 011-031 | 49,600 | | | 49,600 | \$ 829.31 |
| 535 | WOODBURY, FREDERICK | 011-033 | 47,780 | | | 47,780 | \$ 798.88 |
| 1110 | WOODBURY, KATHLEEN JOYCE | 014-012 | 66,850 | 68,473 | 28,520 | 135,323 | \$ 1,785.75 |
| 669 | WOODWORTH, MIKE | 018-020-C-ON | | 4,884 | | 4,884 | \$ 81.66 |
| 1509 | WOODWORTH, PHILIP W & JANICE | 015-007 | 33,180 | 84,156 | 23,000 | 117,336 | \$ 1,577.30 |
| 1319 | WRIGHT, BARBARA L HEIRS & GOLDEN, TINA M PER REP | 002-012-D | 32,250 | 35,896 | | 68,146 | \$ 1,139.40 |
| 1845 | WRIGHT, CHASE L | 007-014-A | 4,920 | | | 4,920 | \$ 82.26 |
| 1846 | WRIGHT, CHASE L | 007-014-B | 35,410 | 67,996 | | 103,406 | \$ 1,728.95 |
| 1858 | WRIGHT, LUCILLE | 016-007-ON-2 | | 18,499 | | 18,499 | \$ 309.30 |
| 1878 | WRIGHT, LUCILLE | 016-007-ON-3 | | 11,687 | | 11,687 | \$ 195.41 |
| 1805 | WRIGHT, LUCILLE | 016-007-ON-1 | | 9,822 | | 9,822 | \$ 164.22 |
| 1927 | WRIGHT, LUCILLE M | 016-007-ON-4 | | 17,291 | | 17,291 | \$ 289.11 |
| 852 | WRIGHT, LUCILLE M & HUGH H | 016-007 | 150,679 | 96,091 | 23,000 | 446,770 | \$ 3,741.43 |
| 1106 | WRIGHT, NEIL A & CHELSEE M | 022-010 | 35,000 | 106,150 | | 141,150 | \$ 2,360.03 |
| 1442 | WRIGHT, VIRGINIA B | 002-005 | 43,450 | 55,812 | 23,000 | 99,262 | \$ 1,275.10 |

Real Estate Valuations cont.

| Acct # | Name | Map/Lot | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|--------|---|--------------|------------|----------------|------------------|-------------|-------------|
| 118 | XAVIER, MYRIAM M | 004-024-A | 31,500 | 73,912 | 23,000 | 105,412 | \$ 1,377.93 |
| 172 | YAUCKOES, CHARLES W | 009-022 | 44,050 | 46,808 | | 90,858 | \$ 1,519.15 |
| 1951 | YODER, AARON H & NOAH D | 019-042-001 | 66,500 | 81,168 | 23,000 | 147,668 | \$ 2,084.45 |
| 1827 | YODER, MOSE & ANNA | 007-053-E | 28,314 | 41,012 | | 69,326 | \$ 1,159.13 |
| 136 | YODER, MOSE J & ANNA M | 007-052 | 62,750 | 97,662 | 23,000 | 160,412 | \$ 2,297.53 |
| 901 | YODER, NOAH D & MATTIE M | 010-057 | 100,250 | 131,194 | 23,000 | 231,444 | \$ 3,485.18 |
| 674 | YORK, DOROTHY B ESTATE OF & YORK, BRIAN R PER REP | 021-008 | 630 | | | 630 | \$ 10.53 |
| 672 | YORKUS, IMELDA | 019-042 | 21,350 | | | 21,350 | \$ 356.97 |
| 1589 | YOUNG, RICHARD & JENNIFER | 015-006 | 37,570 | 124,183 | 23,000 | 161,753 | \$ 2,319.95 |
| 688 | YOUNG, RICHARD K & JENNIFER C | 015-005 | 36,234 | | | 36,234 | \$ 605.83 |
| 225 | YOUNG, RICHARD K & JENNIFER C | 015-004-A | 31,410 | | | 31,410 | \$ 525.18 |
| 1634 | YOUNG, RUSSELL JR | 017-043-B | 40,250 | 11,334 | | 51,584 | \$ 862.48 |
| 1415 | YOUNG, STEVEN E & CAROL | 020-027-B | 30,750 | 162,931 | 28,520 | 193,681 | \$ 2,761.49 |
| 701 | YOUNGS, WILLIAM M & CAROL N | 005-032-A | 31,800 | 146,798 | | 178,598 | \$ 2,986.16 |
| 75 | YUND, PHILIP & MEIDEL, SUSANNE | 005-034-B | 22,250 | 605 | | 22,855 | \$ 382.14 |
| 1512 | YUND, PHILIP O | 005-034-A | 42,746 | 130,166 | 23,000 | 172,912 | \$ 2,506.53 |
| 1597 | ZEEB, NOEL C & PETER J | 001-049 | 28,400 | | | 28,400 | \$ 474.85 |
| 481 | ZEEB, NOEL C & PETER J | 001-045 | 16,620 | | | 16,620 | \$ 277.89 |
| 962 | ZEEB, NOEL C & PETER J | 001-048 | 61,750 | | | 61,750 | \$ 1,032.46 |
| 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 | \$ 1,662.27 |
| 579 | ZOGLIO, RICHARD CLIFTON III | 011-040 | 45,170 | 96,795 | | 141,965 | \$ 2,373.65 |
| 1008 | ZOOK, BENJAMIN & ANNIE | 015-021 | 82,680 | 86,880 | 23,000 | 169,560 | \$ 2,450.48 |

The valuations and amounts listed above are based on ownership as of April 1, 2022, which are used for the commitment of "2023" Taxes in September 2022.

EXEMPT PROPERTIES

| | | | | | | | |
|------|---|-------------|--------|-----------|---------|-----------|------|
| 202 | AMERICAN ORTHODOX COMMUNITY OF THE TWELTH HOLY APOSTLES INC | 002-004 | 62,250 | 244,316 | 306,566 | 306,566 | \$ - |
| 1530 | CALVARY BAPTIST CHURCH | 013-049 | 35,570 | 452,525 | 488,095 | 488,095 | \$ - |
| 687 | CLARY LAKE ASSOCIATION | 017-055-001 | 20,000 | 22,896 | 42,896 | 42,896 | \$ - |
| 1378 | COOPERS MILLS VOLUNTEER FIRE DEPARTMENT | 022-001 | 30,000 | 15,117 | 45,117 | 45,117 | \$ - |
| 1700 | COOPERS MILLS VOLUNTEER FIRE DEPARTMENT | 022-004-A | 1,860 | 1,860 | 1,860 | 1,860 | \$ - |
| 1701 | COOPERS MILLS VOLUNTEER FIRE DEPARTMENT | 022-002 | 555 | | 555 | 555 | \$ - |
| 1462 | KINGS MILLS UNION HALL | 031-009 | 30,000 | 38,815 | 68,815 | 68,815 | \$ - |
| 562 | KINGS MILLS VFD | 031-010 | 30,000 | 12,920 | 42,920 | 42,920 | \$ - |
| 1977 | MIDCOAST CONSERVANCY | 020-001-1 | 47,255 | | 47,255 | 47,255 | \$ - |
| 173 | MIDCOAST CONSERVANCY | 011-019-A | 23,000 | | 23,000 | 23,000 | \$ - |
| 548 | MIDCOAST CONSERVANCY | 011-024 | 11,700 | | 11,700 | 11,700 | \$ - |
| 789 | MIDCOAST CONSERVANCY | 017-016 | 31,650 | | 31,650 | 31,650 | \$ - |
| 1092 | MIDCOAST CONSERVANCY | 011-013-B | 2,850 | | 2,850 | 2,850 | \$ - |
| 1093 | MIDCOAST CONSERVANCY | 031-015 | 25,900 | | 25,900 | 25,900 | \$ - |
| 1274 | MIDCOAST CONSERVANCY | 020-026-A | 65,250 | | 65,250 | 65,250 | \$ - |
| 1762 | REGIONAL SCHOOL UNIT #12 | 013-050 | 37,250 | 3,662,652 | ##### | 3,699,902 | \$ - |
| 1040 | SAINT DENIS CHURCH | 013-016 | | 513,861 | 513,861 | 513,861 | \$ - |
| 1990 | SAINT DENIS HALL | 013-028-A | 27,250 | | 27,250 | 27,250 | \$ - |
| 1216 | SHEEPSCOT VALLEY HEALTH CENTER | 022-039 | | 971,753 | 971,753 | 971,753 | \$ - |
| 1772 | STATE OF MAINE | 022-FISHWAY | | 15,000 | 15,000 | 15,000 | \$ - |
| 153 | WHITEFIELD LIBRARY | 013-043-C | 20,000 | 34,200 | 54,200 | 54,200 | \$ - |
| 1293 | WHITEFIELD LIONS CLUB | 024-009 | 30,000 | 48,734 | 78,734 | 78,734 | \$ - |
| 828 | WHITEFIELD UNION CHURCH | 031-008 | 30,000 | 128,069 | 158,069 | 158,069 | \$ - |
| 1445 | WHITEFIELD, TOWN OF | 011-011 | 11,500 | | 11,500 | 11,500 | \$ - |
| 1253 | WHITEFIELD, TOWN OF | 013-047-B | 46,450 | 836,068 | 882,518 | 882,518 | \$ - |
| 1769 | WHITEFIELD, TOWN OF | 022-031 | 5,525 | | 5,525 | 5,525 | \$ - |
| 1767 | WHITEFIELD, TOWN OF | 022-030 | 5,720 | | 5,720 | 5,720 | \$ - |
| 1474 | WHITEFIELD, TOWN OF | 020-011 | 35,250 | | 35,250 | 35,250 | \$ - |
| 1385 | WHITEFIELD, TOWN OF | 017-020 | 20,000 | | 20,000 | 20,000 | \$ - |
| 911 | WHITEFIELD, TOWN OF | 013-053 | 34,950 | 615,758 | 650,708 | 650,708 | \$ - |

Treasurer's Report 2022

It's been a busy year continuing the organizing and cleaning up the accounting records here in the office.

We previously had several accounts for Personal Property for several years that had not been paid. I have been able to reach out to these account owners and been able to get the accounts paid in full or they requested an abatement through the select board for a variety of reasons. As you will see at the end of my report we no longer have old outstanding PP taxes listed. The same goes for Real Estate accounts. We had old outstanding taxes on several accounts for several years, we again worked with each and every tax payer to allow them to purchase the property back. Some complied and paid up in full to gain ownership again, others choose not to and a couple went into a payment arrangement. The Select Board ended up selling 3 parcels throughout the year, two of them were listed for sale through a realtor and one was posted by a sealed bid process. Again as you will see at the end of my report, we no longer have several years of outstanding RE accounts. The 2021 RE Tax liens were recorded on August 16, 2021 and foreclosed on February 16, 2023. We will continue to work with the few of those that did not get those paid by the deadline. The 2022 RE Tax liens were filed on August 10, 2022 which means they will foreclose on February 10, 2024.

Liens, 36 M.R.S. § 942, are filed at the registry for unpaid RE Taxes 8-12 months after commitment by the Tax Collector. The Tax Collector sends a 30 day notice to the taxpayers by certified mail, 30 days prior to the filing of the tax lien. Once the lien is filed it expires 18 months after the filing date of the lien, 36 M.R.S. § 943. The Treasurer sends a 45-30 day notice of impending foreclosure by certified mail prior to the foreclosure date. If after the 18 months there is a balance on that account the town automatically forecloses on the property. The Town of Whitefield has a schedule that is followed from year to year (subject to change). Tax commitment is normally in mid-September, liens are normally filed around mid-August the following year, 18 months from that lien filing date is the foreclosure date, which is usually mid-February. After foreclosure, the municipal officers become responsible, to the extent authorized by the municipal legislative body, for the disposition of any tax-acquired property.

The Town has received American Rescue Plan Act "ARPA" funds from the federal government in the amount of \$241,803. To date the town has approved \$188,600 to various organizations. The biggest one being Broadband, in the amount of \$93,000 which is now available to all of Whitefield.

Respectfully submitted,

Yolanda Violette - Treasurer, Town of Whitefield

Photo by Yolanda Violette



Treasurer's Report FYE 6.30.2022

Select Board Compensation – Art #11

| | |
|--|------------------|
| Select Board Compensation Appropriated | \$ 18,500 |
| 01-SELECTBOARD | |
| 01-01 WAGES | \$ 18,500 |
| Select Board Compensation Expended | <u>\$ 18,500</u> |
| Balance to Surplus | \$ 0.00 |

Admin Personnel & Benefits – Art #12

| | |
|--|------------------|
| 02-Admin Personnel & Benefits Appropriated | \$164,498 |
| 01-PERSONNEL | |
| 01-01 WAGES | \$110,634 |
| 02-ADMIN | |
| 02-01 FICA/MED | \$ 14,091 |
| 02-02 HEALTH INS | \$ 22,341 |
| 02-04 INCOME PROT | \$ 1,231 |
| 02-05 RETIREMENT | \$ 2,683 |
| 02-08 ACCRUED WAGE EXPENSE | \$ 0 |
| 02-20 TRAVEL | \$ 253 |
| 02-30 TRAINING | \$ 945 |
| Admin Personal & Benefits Expended | <u>\$152,178</u> |
| Balance to Surplus | \$ 12,320 |

Operation of Town Government – Art #13

| | |
|--|-----------|
| 02-Operation of Town Government Appropriated | \$110,976 |
| 03-GENERAL | |
| 03-01 DUE/FEES | \$ 3,496 |
| 03-04 REGISTRY | \$ 2,614 |
| 03-06 ADVERTISING | \$ 1,772 |
| 03-08 BOUNCED CHECK FEES (NSF) | \$ 49 |
| 05-SUPPLIES | |
| 05-01 OFFICE | \$ 3,169 |
| 05-02 POSTAGE | \$ 6,044 |
| 05-04 WATER COOLER | \$ 280 |
| 10-UTILITIES | |
| 10-01 ELECTRICITY | \$ 1,282 |
| 10-02 HEAT | \$ 193 |
| 10-05 TELEPHONE | \$ 1,440 |
| 10-06 INTERNET | \$ 960 |
| 20-INSURANCES | |
| 20-05 PROP INS | \$ 8,610 |
| 20-06 WORKERS COMP | \$ 6,111 |
| 30-CONTRACT SERV | |
| 30-01 LEGAL | \$ 4,642 |

Treasurer's Report FYE 6.30.2022 Cont.

Operation of Town Government – Art #13 cont.

| | |
|---------------------------------------|------------------|
| 30-03 AUDITING | \$ 7,850 |
| 30-04 ASSESSING | \$ 21,796 |
| 30-07 TAX BILLS | \$ 1,261 |
| 30-08 TOWN REPORT | \$ 2,935 |
| 30-09 WEBSITE | \$ 783 |
| 30-10 SOFTWARE LIC | \$ 16,569 |
| 30-11 COMP SUPP | \$ 6,700 |
| 30-12 COPIER SERV | \$ 1,316 |
| 30-14 SHREDDING | \$ 260 |
| 30-16 PRESERVATION OF RECORDS | \$ 3,925 |
| 30-80 SOLID WASTE | \$ 108 |
| 35 – PURCHASES | |
| 35-04 OFFICE EQUIPMENT | \$ 4,604 |
| 50-OTHER | |
| 50-20 LAND TAXES | \$ 390 |
| Operation of Town Government Expended | <u>\$109,159</u> |
| Balance to Surplus | \$ 1,817 |

Elections – Art #14

| | |
|------------------------------|-----------------|
| 03-Elections Appropriated | \$ 3,600 |
| 01-PERSONNEL | |
| 01-01 WAGES | \$ 1,360 |
| 01-07- MODERATOR | \$ 425 |
| 05-SUPPLIES | |
| 05-99 MISC | \$ 898 |
| Elections Expended | <u>\$ 2,683</u> |
| Transferred from Election GF | \$+ 818 |
| Balance to Surplus | \$ 1,735 |

Planning Board & Code Enforcement Officer – Art #15

| | |
|---|------------------|
| 04-Planning Board & 05-CEO Appropriated | \$ 11,330 |
| 01-PERSONNEL | |
| 01-01 WAGES | \$ 1,479 |
| 30-CONTRACTED SERVICES | |
| 30-01 LEGAL | \$ 450 |
| PLANNING BOARD TOTALS | \$ 1,929 |
| 05-CEO | |
| 01-PERSONNEL | |
| 01-01 WAGES | \$ 9,180 |
| CEO TOTALS | \$ 9,180 |
| Planning Board & CEO Expended | <u>\$ 11,109</u> |
| Balance to Surplus | \$ 221 |

Treasurer's Report FYE 6.30.2022 Cont.

Facilities Maintenance – Art #16

| | |
|--|------------------|
| 07-Facilities Maintenance Appropriated | \$ 53,011 |
| 01-PERSONNEL | |
| 01-01 WAGES - CLEANING | \$ 1,628 |
| 15-BUILDING MAINTENANCE | |
| 15-01 GEN BUILD MAINTENANCE | \$ 1,660 |
| 15-02 BUILD MAINT MISC/CONT | \$ 9,416 |
| 15-11 PORTABLE TOILET | \$ 1,705 |
| 15-12 EXTERMINATING | \$ 1,204 |
| 15-13 TRASH / RECYCLE | \$ 247 |
| 15-65 PUBLIC WATER SUPPLY | \$ 335 |
| 15-75 ENTRY WAY ROOFS | \$ 772 |
| 15-77 PAINTING CONTRACT | \$ 22,320 |
| 30-CONTRACTED SERVICES | |
| 30-13 SECURITY MONITORING | \$ 2,034 |
| 30-23 MOWING | \$ 5,169 |
| 30-26 OLSEN PROP (FOX FARM LANE) | \$ 585 |
| Facilities Maintenance Expended | <u>\$ 47,075</u> |
| Transferred from Flag Pole GF | \$+ 307 |
| Balance to surplus | \$ 6,243 |

Whitefield Fire Department – Art #17

| | |
|---------------------------------------|-----------|
| 11-Whitefield Fire Dept. Appropriated | \$ 97,563 |
| 01-PERSONNEL | |
| 01-03 FIRE CHIEF | \$ 5,355 |
| 01-04 DEP FIRE CH | \$ 803 |
| 01-05 FF STIPENDS | \$ 16,065 |
| 01-06 EMS CHIEF | \$ 2,570 |
| 01-11 OFFICERS STIPEND | \$ 2,814 |
| 02-ADMINISTRATION | |
| 02-31 FD TRAINING | \$ 225 |
| 02-32 EMS TRAINING | \$ 0 |
| 03-GENERAL EXPENSES | |
| 03-20 EMS LICENSES | \$ 0 |
| 03-21 FD EDUCA MAT | \$ 0 |
| 03-99 MISC | \$ 371 |
| 05-SUPPLIES | |
| 05-01 OFFICE | \$ 293 |
| 05-21 EMS | \$ 2,731 |
| 05-63 PPE | \$ 5,811 |
| 05-64 GAS/DIESEL | \$ 2,099 |

Treasurer's Report FYE 6.30.2022 Cont.

Whitefield Fire Department – Art #17 Cont.

10-UTILITIES

| | |
|------------------------|----------|
| 10-01 ELECTRICITY | \$ 1,968 |
| 10-02 HEAT | \$ 6,294 |
| 10-05 TELPHONE/INTRNET | \$ 1,937 |

15-REP & MAINT

| | |
|--------------------|-----------|
| 15-04 VEHICLES | \$ 12,553 |
| 15-07 FD EQUIPMENT | \$ 3,301 |
| 15-09 COMM EQUIP | \$ 2,009 |
| 15-10 SCBA MAINT | \$ 1,590 |

20-INSURANCES

| | |
|----------------|----------|
| 20-05 PROP INS | \$ 9,667 |
|----------------|----------|

30-CONTRACTS

| | |
|------------------|------|
| 30-30 FD/EMS PHY | \$ 0 |
|------------------|------|

35-PURCHASES

| | |
|------------------|----------|
| 35-09 FIRE EQUIP | \$ 1,677 |
| 35-10 EMS EQUIP | \$ 1,264 |

50-OTHER

| | |
|-------------------|--------|
| 50-06 EMA OPR/REC | \$ 500 |
|-------------------|--------|

90-DONATION EXPENSE

| | |
|--------------------|--------|
| 90-90 DONATION EXP | \$ 600 |
|--------------------|--------|

Fire Department Expended \$ 82,497

Reimb from Kings Mills FD \$+ 2,329

Fuel Reimbursement \$+ 110

Transferred from Donation Fund Account \$+ 600

Balance to Surplus \$ 18,105

Animal Control – Art #18

12-Animal Control Appropriated \$ 8,000

30-CONTRACTED SERVICES

| | |
|-----------|----------|
| 30-05 ACO | \$ 8,575 |
|-----------|----------|

Animal Control Expended \$ 8,575

To Surplus \$ - 575

Repairs and Maintenance of Town Roads – Art #19

16-Repairs & Maint Town Roads Appropriated \$409,459

01-PERSONNEL

| | |
|-------------|----------|
| 01-01 WAGES | \$ 5,138 |
|-------------|----------|

05-SUPPLIES

| | |
|------------------|-----------|
| 05-51 CULVERTS | \$ 15,968 |
| 05-52 COLD PATCH | \$ 1,261 |
| 05-56 FABRIC | \$ 5,867 |
| 05-61 SIGNS | \$ 127 |

Treasurer's Report FYE 6.30.2022 Cont.

Repairs and Maintenance of Town Roads – Art #19 cont.

| | |
|---|------------------|
| 05-64 GAS & DIESEL | \$ 891 |
| 05-99 MISCELLANEOUS | \$ 559 |
| 15-REP & MAINT | |
| 15-03 EQUIPMENT MAINT | \$ 5,761 |
| 15-06 ROAD MAINT | \$ 11,010 |
| 15-15 LABOR – MANUAL | \$ 997 |
| 15-16 TRUCK/TRACTOR | \$ 27,187 |
| 15-17 MATERIAL | \$ 33,476 |
| 15-48 BRUSH REM | \$ 0 |
| 15-49 DITCHING | \$ 9,867 |
| 15-50 PAVING | \$229,296 |
| 15-51 PATCHING | \$ 220 |
| 15-52 CULVERT INSTALL | \$ 6,150 |
| 15-53 GRADING | \$ 913 |
| 15-54 GRAVEL RECON | \$ 2,946 |
| 15-55 BEAVER CONTROL | \$ 1,200 |
| 15-70 CARRYOVER | \$ 31,654 |
| 30-CONTRACT SERVICES | |
| 30-55 ROADSIDE MOW | \$ 3,000 |
| 30-90 PROF SERV | \$ 10,258 |
| Repairs & Maint Town Roads Expended | <u>\$403,746</u> |
| Credit from Roads Carry Forward GF | \$+36,654 |
| Balance of Paving moved to Lnrds Bdrge GF | \$- 32,936 |
| Balance To Surplus | \$ 9,431 |

Winter Maintenance of Town Roads – Art #20

| | |
|--|----------------|
| 17-Winter Maintenance Appropriated | \$419,200 |
| 05-SUPPLIES | |
| 05-54 SALT | \$ 26,039 |
| 05-55 SAND | \$ 23,745 |
| 05-64 GAS/DIESEL FUEL | \$ 851 |
| 10-UTILITIES | |
| 10-01-ELECTRICITY | \$ 856 |
| 30-CONTRACTS | |
| 30-20 PLOWING | \$340,000 |
| Winter Maintenance Expended | \$391,491 |
| Reimbursement per contract (for Electricity) | <u>\$+ 450</u> |
| Balance to Surplus | \$ 28,159 |

Treasurer's Report FYE 6.30.2022 Cont.

General Assistance – Art #21

| | |
|-------------------------------------|-------------|
| 21- General Assistance Appropriated | \$ 2,000 |
| 37-COMMUNITY SERVICES | |
| 37-01 GEN'L ASST | \$ 0 |
| General Assistance Expended | <u>\$ 0</u> |
| Balance to Surplus | \$ 2,000 |

Lincoln County Humane Society & Hatch Hill – Art #22

| | |
|---|------------------|
| 24-Humane Society & Hatch Hill Appropriated | \$ 26,335 |
| 30-CONTRACTED SERVICES | |
| 30-06 HUMANE SOC | \$ 3,335 |
| 30-80 SOLID WASTE | \$ 23,000 |
| Humane Society & Hatch Hill Expended | <u>\$ 26,335</u> |
| Balance to Surplus | \$ 0 |

Recycling Center – Art #23

| | |
|----------------------------------|-----------------|
| 26-Recycling Center Appropriated | \$ 3,497 |
| 01-PERSONNEL | |
| 01-01 WAGES | \$ 2,763 |
| 10-UTILITIES | |
| 10-01 ELECTRICITY | \$ 263 |
| Recycling Center Expended | <u>\$ 3,026</u> |
| Balance to Surplus | \$ 471 |

Fire Department Capital Outlay – Art #24

| | |
|--|-----------------|
| 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 #25

| | |
|--|-------------------|
| 33-Leonard's Bridge Culvert Appropriated | \$ 50,000 |
| 70-16 LEONARD BRIDGE CULVERT | \$ 113,128 |
| Leonard's Bridge Culvert Expended | <u>\$ 113,128</u> |
| Transferred From LB Culvert Res. GF | \$ +63,128 |
| Balance to Surplus | \$ 0 |

Solar Panels – Art #26

| | |
|--------------------------------------|------------------|
| 34-Solar Panels Reserve Appropriated | \$ 8,910 |
| 70-10 SOLAR PANEL RESERVE | \$ 26,725 |
| Solar Panel Expended | <u>\$ 26,725</u> |
| Transferred From Solar Panel Res GF | \$ +17,815 |
| Balance to Surplus | \$ 0 |

Treasurer's Report FYE 6.30.2022 Cont.

Town Buildings Security Upgrade – Art #27

| | |
|---|-----------------|
| 31 - Town Build Security Upgrade Appropriated | \$ 7,520 |
| 70-03 TOWN BUILDINGS SECURITY UPGRADE | |
| TO \$2,190.00 / KMFS \$5,330.00 | \$ 7,520 |
| Town Building Security Upgrade Expended | <u>\$ 7,520</u> |
| Balance to Surplus | \$ -0- |

Street Lighting – Art #28

| | |
|---------------------------------|---------------|
| 31 - Street Lights Appropriated | \$ 1,300 |
| 70-19 STREET LIGHTS | \$ 0 |
| Street Lights Expended | <u>\$ -0-</u> |
| Balance to Surplus | \$ 1,300 |

Cooper Road Grinding – Art #29

| | |
|---------------------------------------|-----------------|
| 31- Cooper Road Grinding Appropriated | \$ 12,500 |
| 70-18 Cooper Road Grinding | \$ 5,816 |
| Cooper Road Expended | <u>\$ 5,816</u> |
| Transferred to Lnrds Bdrge GF | \$- 6,684 |
| Balance To Surplus | \$ -0- |

Line Striping – Art #30

| | |
|---------------------------------|-----------------|
| 31 - Line Striping Appropriated | \$ 6,220 |
| 70-20 Line Striping | \$ 5,576 |
| Line Striping Expended | <u>\$ 5,576</u> |
| Balance to Surplus | \$ 644 |

Grader Addition to & Back Wall Repair Sand Shed – Art #31

| | |
|---|---------------|
| 31- Grader Addition & Repair Appropriated | \$ 60,000 |
| 70-21 GRADER ADDITION | \$ -0- |
| Grader Addition & Repair Expended | <u>\$ -0-</u> |
| Transferred to Grader Addition GF | \$- 60,000 |
| Balance To Surplus | \$ -0- |

Tax Anticipation Note – Art #33

| | |
|---------------------------------------|-------------|
| 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 #34

| | |
|--|----------|
| 23-Soldiers Gr & Whitefield Cem Appropriated | \$ 4,400 |
| 42-CEMETERIES | |
| 42-01 SOLDIERS GRAVES | \$ 395 |
| 42-02 WHITEFIELD CEM | \$ 4,000 |
| 42-03 MISC (Stonework & Markers) | \$ 2,000 |

Treasurer's Report FYE 6.30.2022 Cont.

Soldiers' Graves & Whitefield Cemetery – Art #34 cont.

| | |
|---|-----------------|
| Soldiers Graves & Whitefield Cem Expended | \$ 6,395 |
| Transferred from WT CM Cem Fund | <u>\$ 2,000</u> |
| Balance to Surplus | \$ 5 |

Debt Services for Fire Department – Art #35

| | |
|---|------------------|
| 44-Debt Services for Fire Dept Appropriated | \$ 57,875 |
| 50-OTHER EXPENSES | |
| 50-02 FIRE TRK PRIN | \$ 17,085 |
| 50-03 FIRE TRK INT | \$ 4,861 |
| 50-04 FIRE ST PRIN | \$ 18,271 |
| 50-05 FIRE ST INT | \$ 12,006 |
| Debt Services for Fire Dept Expended | <u>\$ 52,223</u> |
| Balance to Surplus | \$ 5,652 |

Outside Organizations – Art #37

| | |
|---------------------------------------|-----------------|
| 45-Outside Organizations Appropriated | \$ 7,404 |
| 45-SOCIAL SERVICES | |
| 45-01 AMER RED CROSS | \$ 250 |
| 45-03 ME GEN'L HOSPICE | \$ 1,137 |
| 45-04 KEN BEHAV HLTH | \$ 1,000 |
| 45-05 NEW HOPE | \$ 580 |
| 45-06 SPECTRUM GEN | \$ 810 |
| 45-07 CHILDRENS CENTR | \$ 1,127 |
| 45-08 YOUNG @ HEART | \$ |
| 45-10 HEALTHY KIDS | \$ 1,000 |
| 45-13 WHITEFIELD LIBRY | \$ 1,500 |
| Outside Organizations Expended | <u>\$ 7,404</u> |
| Balance to Surplus | \$ 0 |

Whitefield Food Bank – Art #38

| | |
|--------------------------------------|-----------------|
| 45-Whitefield Food Bank Appropriated | \$ 6,000 |
| 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 | \$ 0 |

Snowmobile Club – Art #39

| | |
|------------------------------|---------------|
| Received from State | \$ 801 |
| Disbursed to Snowmobile Club | <u>\$ 801</u> |
| Balance | \$ 0 |

Treasurer's Report FYE 6.30.2022 Cont.

Revenue Sources – Art #42

| | | | |
|--------------------------------|------------------|---|------------------|
| Revenue Sources Appropriated | | | \$ 481,600 |
| | <u>Approp</u> | / | <u>Recvd</u> |
| 02-05 AUTO EXCISE | \$390,000 | / | \$ 474,926 |
| 02-06 BOAT EXCISE | \$ 2,000 | / | \$ 2,724 |
| 02-10 & 11 AGENT FEES | \$ 11,100 | / | \$ 13,765 |
| 02-13/17 LICENSES & CERT | \$ 900 | / | \$ 1,683 |
| CEMETERY MOW REIMB | \$ 2,000 | / | \$ 1,714 |
| 02-60/61 INTEREST TAXES | \$ 6,500 | / | \$ 6,008 |
| 02-62 LIEN COSTS | \$ 6,000 | / | \$ 6,137 |
| 02-63 OTHER NON-PROP(Bank Int) | \$ 7,500 | / | \$ 2,048 |
| 16-01 LRAP | \$ 30,000 | / | \$ 48,756 |
| UNASSIGNED FUND BAL | <u>\$ 25,600</u> | / | <u>\$ 25,600</u> |
| Total Revenues | \$481,600 | / | \$583,361 |

Overlay – Art #3

| | | |
|---|----------|-----------------|
| 43-Miscellaneous Appropriations - Overlay | | \$ 3,947 |
| 43-MISCELLANEOUS APPROP | | |
| 43-01 OVERLAY | \$ 3,947 | |
| Overlay Expended | | <u>\$ 3,947</u> |
| Balance to Surplus | | \$ 0 |

Education – RSU #12

| | | |
|---------------------------|-------------|--------------------|
| 41-Education Appropriated | | \$2,455,958 |
| 47-EDUCATION | | |
| 47-01 Education RSU # 12 | \$2,455,958 | |
| Education Expended | | <u>\$2,455,958</u> |
| Balance to Surplus | | \$ 0 |

County – Lincoln

| | | |
|-------------------------|------------|-------------------|
| 42- County Appropriated | | \$ 284,802 |
| 50-Other | | |
| 50-01 Assessments | \$ 284,802 | |
| County Expended | | <u>\$ 284,802</u> |
| Balance to Surplus | | \$ 0 |

Insurance Claim – Sand Shed Arch Replacement

| | | |
|--------------------------------------|-----------|--|
| 49-Other | | |
| 49-80 INSURANCE CLAIM ARCH EXPENDED | \$ 61,323 | |
| Reimbursement from Insurance Company | \$ 62,952 | |

Coopers Mills Cemetery Mowing

| | | |
|--------------------------------------|----------|------|
| 53-Turner Cemetery | | |
| 15-99 MOWING EXPENSES | \$1,714 | |
| Reimburse from Coopers Mills Cem Fnd | \$ 1,714 | |
| Balance to Surplus | | \$ 0 |

Treasurer's Report FYE 6.30.2022 Cont.

Other Revenue Received

| | |
|-------------------------------------|---------------|
| 02-41 Revenue Sharing | \$346,908 |
| 02-42 Homestead Reimbursement | \$166,822 |
| 02-44 Veteran Reimbursement | \$ 2,219 |
| 02-45 Tree Growth Reimbursement | \$ 9,142 |
| 02-43 BETE Reimbursement | \$ 2,238 |
| 02-47 Renewable Energy | \$ 461 |
| 02-50 Tax Acquired Property | \$ 39,085 |
| 02-55 Tree Growth Penalties | \$ 12,123 |
| 02-68 Cable Franchise Fees | \$ 5,232 |
| 02-18 NSF Fees | \$ 25 |
| 02-19 Cemetery Plot Fees | \$ 350 |
| 02-70 Notary | \$ 55 |
| 02-71 Copies/Faxes | \$ 357 |
| 02-83 Gravel pits | \$ 825 |
| 02-84 Junkyard Fees (Court ordered) | \$ 1,825 |
| 02-91 WHS Internet | \$ 120 |
| 02-99 Miscellaneous | \$ 308 |
| 04-01 Planning Board Fees | \$ 353 |
| 11-01 FD Online Burn Permits Reimb | \$ 288 |
| 11-90 FD Donation for EMA Fund | \$ 50 |
| 12-01 ACO Fee | \$ 748 |
| 12-03 ACO Late Fees | \$ 1,800 |
| 12-04 ACO Fines | <u>\$ 100</u> |
| Total Revenues | \$591,434 |

Local Plumbing Inspector Permits

| | |
|-----------------------------------|-----------------|
| Permits Received | \$ 6,910 |
| Disbursements to LPI, State & DEP | <u>\$ 6,860</u> |
| Balance of Permits | \$ 50 |

Grants Received

| | |
|---------------------------------|---------------------|
| ARPA – AMERICAN RESCUE PLAN ACT | |
| Grant Received | \$241,083.80 |
| Expenditures (Broadband) | \$ 93,000 |
| (Whetfld Fire/Res Radios) | \$13,976.30 |
| Grant Expended | <u>\$106,976.30</u> |
| Interest Earned | \$ 142.78 |
| Balance to Expend | \$134,250.28 |

Treasurer's Report FYE 6.30.2022 Cont.

| Beginning Balance Fund Accts./ Ending Balance | | FY 21-22 | | | |
|---|---------------|-----------|---------------|---------------|----------------------|
| | Begin Balance | Interest | Deposits | Withdrawals | End Balance |
| | July 21' | | | | June 22' |
| William Turner Charity Fund - 8050066465 | \$ 28,474.23 | \$ 44.61 | \$ 2,693.54 | \$ 3,000.00 | \$ 28,212.38 |
| William Turner CM Cemetery Fund - 8050066458 | \$ 72,256.33 | \$ 110.42 | \$ 3,491.84 | \$ 7,113.90 | \$ 68,744.69 |
| Worthy Poor Fund 14' - 8050034608 | \$ 3,860.18 | \$ 1.92 | \$ - | \$ - | \$ 3,862.10 |
| Whitefield Cemetery 14' - 8050034615 | \$ 5,498.37 | \$ 2.90 | \$ 3,400.00 | \$ - | \$ 8,901.27 |
| Daryl Wells Scholarship Fund | \$ 1,408.90 | \$ 9.18 | \$ - | \$ - | \$ 1,418.08 |
| Cooper Mills Dam Overlook 19' - 8050093079 | \$ 7,507.61 | \$ 3.77 | \$ - | \$ - | \$ 7,511.38 |
| Trails Reserve - 8050085995 | \$ 23,804.90 | \$ 35.62 | \$ - | \$ 962.50 | \$ 22,878.02 |
| Fire Truck 15' - 8050037030 | \$ 174.62 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 174.62 |
| ARPA Funds Oct 21' - 8050126112 | \$ - | \$ 142.78 | \$ 241,083.80 | \$ 106,976.30 | \$ 134,250.28 |
| Totals | \$ 142,985.14 | \$ 208.42 | \$ 9,585.38 | \$ 11,076.40 | \$ 141,702.54 |

Withdrawal Explanations:

| | | |
|------------------|--------------------|---|
| WT Charity Fund- | \$3,000.00 | Annual Food Pantry Donation |
| WT CM Cem Fund- | \$3,400.00 | Reimb back to Whtfld Cem |
| | \$2,000.00 | Tree Removal in CM Cem |
| | <u>\$1,713.90</u> | Mowings in CM Cem |
| | \$7,113.90 | Total CM Cem Fund |
| Trails Reserve- | \$962.50 | Tree Removal work at Coopers Mills Park |
| ARPA Funds- | \$93,000.00 | Broadband Infrastructure |
| | <u>\$13,976.30</u> | Whtfld Fire/Rescue Radios |
| | \$106,976.30 | Total ARPA Funds |

Will Turner Charity Fund

| | |
|---|-------------|
| Board approved up to \$3,000 (prev. yr) to be used for assistance | |
| William Turner Charity Fund Allocated balance from prev. yr. | \$ 2,902.42 |
| For Assistance | \$ 0 |
| William Turner Charity Fund Allocation Expended | \$ 0 |
| Balance of Allocated Funds | \$ 2902.42 |

ICE RINK FUND

ICE RINK FUND

| | |
|----------------------------|-----------|
| 02-93 Donations Received | \$ 1,335 |
| 49-50-75 Ice Rink Expenses | \$ 910.67 |
| Balance of Ice Rink Fund | \$ 424.33 |

Treasurer’s Report FYE 6.30.2022 Cont.

| Heating Assistance Fund 2022 | | | | |
|------------------------------|--------------------------|-------------------|-------------|-------------|
| | | Balance 6.30.2021 | | \$ 2,585.80 |
| 11/12/2021 | Donation to Heating Fund | \$ 100.00 | \$ | 2,685.80 |
| 11/15/2021 | Donation to Heating Fund | \$ 500.00 | \$ | 3,185.80 |
| 11/23/2021 | Donation to Heating Fund | \$ 50.00 | \$ | 3,235.80 |
| 12/13/2021 | Donation to Heating Fund | \$ 250.00 | \$ | 3,485.80 |
| 12/13/2021 | Donation to Heating Fund | \$ 250.00 | \$ | 3,735.80 |
| 2/16/2022 | 100 Gal Heating Oil - K1 | \$ 359.90 | \$ | 3,375.90 |
| 2/16/2022 | 100 Gal Heating Oil - K1 | \$ 359.90 | \$ | 3,016.00 |
| 2/16/2022 | 100 Gal Heating Oil - K1 | \$ 359.90 | \$ | 2,656.10 |
| 3/1/2022 | Donation to Heating Fund | \$ 100.00 | \$ | 2,756.10 |
| 3/2/2022 | 100 Gal Heating Oil - K1 | \$ 419.90 | \$ | 2,336.20 |
| 3/2/2022 | 100 Gal Heating Oil - K1 | \$ 419.90 | \$ | 1,916.30 |
| 3/16/2022 | 3 Propane Tanks filled | \$ 43.16 | \$ | 1,873.14 |
| 3/20/2022 | 90.2 Gal Propane | \$ 320.69 | \$ | 1,552.45 |
| 4/27/2022 | 100 Gal Heating Oil - K1 | \$ 570.90 | \$ | 981.55 |
| 6/21/2022 | 100 Gal Heating Oil - K1 | \$ 649.90 | \$ | 331.65 |
| | | \$ 3,504.15 | \$ 1,250.00 | |

THANK YOU TO ALL THE DONORS!

Credit Cards ~~ FY 2021-2022

| Month | Total # of Transactions | Towns CC Credits | InforMe Fee | Total Fees |
|--------|-------------------------|------------------|-------------|---------------|
| Jul-21 | 62 | \$ 15,380.50 | \$ 387.37 | \$ 15,767.87 |
| Aug-21 | 60 | \$ 10,110.70 | \$ 256.68 | \$ 10,367.38 |
| Sep-21 | 48 | \$ 9,933.17 | \$ 250.82 | \$ 10,183.99 |
| Oct-21 | 41 | \$ 10,519.18 | \$ 267.15 | \$ 10,786.33 |
| Nov-21 | 38 | \$ 14,612.29 | \$ 367.36 | \$ 14,979.65 |
| Dec-21 | 42 | \$ 8,395.62 | \$ 215.85 | \$ 8,611.47 |
| Jan-22 | 43 | \$ 5,588.60 | \$ 149.66 | \$ 5,738.26 |
| Feb-22 | 40 | \$ 7,032.12 | \$ 176.57 | \$ 7,208.69 |
| Mar-22 | 38 | \$ 17,120.33 | \$ 429.19 | \$ 17,549.52 |
| Apr-22 | 46 | \$ 13,726.30 | \$ 343.84 | \$ 14,070.14 |
| May-22 | 63 | \$ 15,123.62 | \$ 381.89 | \$ 15,505.51 |
| Jun-22 | 56 | \$ 14,060.10 | \$ 353.70 | \$ 14,413.80 |
| Totals | 577 | \$141,602.53 | \$ 3,580.08 | \$ 145,182.61 |

Treasurer's Report FYE 6.30.2022 Cont.

Whitefield

2021 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2021-1 To 2021-2

As of 06/30/2022

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|----------------------------|---------------------------------------|-------------|-----------------|--------------------------|---------------|
| ** | 577 L BOYNTON, MARY M HEIRS | 2021 | 511.70 | 0.00 | 511.70 |
| * | 1726 L BRANN ROBERT A., JR. | 2021 | 1,073.94 | 0.00 | 1,073.94 |
| | 620 L DOWLING, JAMES & FLORENCE | 2021 | 1,129.89 | 0.00 | 1,129.89 |
| | 835 L GROTTON EVELINA J. & MICHAEL S. | 2021 | 881.73 | 0.00 | 881.73 |
| ** | 1101 L KILEY MICHAEL | 2021 | 1,934.89 | 898.64 | 1,036.25 |
| | 1691 L LACKEY REBECCA WRIGHT | 2021 | 1,425.48 | 0.00 | 1,425.48 |
| ** | 166 L LANDRY MARK E. & | 2021 | 562.38 | 343.71 | 218.67 |
| | 268 L MCCORMICK STEVEN C. & LANA | 2021 | 2,562.10 | 667.92 | 1,894.18 |
| | 1128 L MCCORMICK, KAREN E | 2021 | 1,869.20 | 57.34 | 1,811.86 |
| ** | 914 L MCDONALD STEVEN P. | 2021 | 2,394.11 | 24.84 | 2,369.27 |
| ** | 203 L MILLER ALTA | 2021 | 1,331.01 | 767.94 | 563.07 |
| | 1518 L MILLER, KURT E | 2021 | 1,563.61 | 0.00 | 1,563.61 |
| * | 1449 L PILLING, JAMES A | 2021 | 1,370.24 | 0.00 | 1,370.24 |
| ** | 1428 L PIPKIN RICHARD & IDA HEIRS | 2021 | 210.68 | 0.00 | 210.68 |
| ** | 631 L RUSSELL MARGARET A. | 2021 | 409.74 | 0.00 | 409.74 |
| ** | 1464 L RUSSELL MARGARET A. | 2021 | 376.18 | 0.00 | 376.18 |
| * | 1543 L STICKNEY GEORGE & WANDA | 2021 | 1,349.40 | 0.00 | 1,349.40 |
| * | 1336 L SURETTE, PETER B | 2021 | 2,248.86 | 0.00 | 2,248.86 |
| ** | 1344 L WILSON CLIFFORD E | 2021 | 832.10 | 0.00 | 832.10 |
| Total for 19 Bills: | | 19 Accounts | 24,037.24 | 2,760.39 | 21,276.85 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-------------|-----------|----------|--------|----------|
| P - Payment | 2,389.03 | 52.62 | 318.74 | 2,760.39 |
| Total | 2,389.03 | 52.62 | 318.74 | 2,760.39 |

Whitefield

2020 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2020-1 To 2020-2

As of 06/30/2022

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|---------------------------|--------------------------------|------------|-----------------|--------------------------|---------------|
| ** | 1726 L BRANN ROBERT A., JR. | 2020 | 1,096.18 | 779.36 | 316.82 |
| ** | 1543 L STICKNEY GEORGE & WANDA | 2020 | 1,458.26 | 881.49 | 576.77 |
| ** | 1344 L WILSON CLIFFORD E. | 2020 | 936.44 | 664.00 | 272.44 |
| Total for 3 Bills: | | 3 Accounts | 3,490.88 | 2,324.85 | 1,166.03 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|----------------|-----------|----------|--------|----------|
| C - Correction | -149.16 | 0.00 | 0.00 | -149.16 |
| L - Lien Costs | 0.00 | 0.00 | -30.99 | -30.99 |
| P - Payment | 2,198.78 | 85.63 | 220.59 | 2,505.00 |
| Total | 2,049.62 | 85.63 | 189.60 | 2,324.85 |

* Paid a partial payment(s) after books closed June 30, 2022 and by the end of the business day on January 31, 2023

** Paid in Full after books closed June 30, 2022 and by the end of the business day January 31, 2023



Photo by Yolanda Violette

Audit FYE 6.30.2022

Audited Financial Statements and
Other Financial Information

Town of Whitefield, Maine

June 30, 2022



Proven Expertise & Integrity

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

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JUNE 30, 2022

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Audit FYE 6.30.2022 cont.



INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Whitefield
Whitefield, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022 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.

In our opinion, the accompanying 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, 2022 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Whitefield and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

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Audit FYE 6.30.2022 cont.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Whitefield's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit 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 Town of Whitefield's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Town of Whitefield's ability to continue as a going concern for a reasonable period of time.

Audit FYE 6.30.2022 cont.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

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 related information on pages 5 through 11 and 49 through 53 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.

Supplementary 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Audit FYE 6.30.2022 cont.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2023, on our consideration of the Town of Whitefield, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Town of Whitefield's 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.

RHR Smith & Company

Buxton, Maine
February 2, 2023

Audit FYE 6.30.2022 cont.

REQUIRED SUPPLEMENTARY INFORMATION MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2022

(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, 2022. 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.

Audit FYE 6.30.2022 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

Audit FYE 6.30.2022 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, Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, 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 \$795,589 from \$3,552,936 to \$4,348,525.

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 \$1,839,248 at the end of this year.

Audit FYE 6.30.2022 cont.

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

| | <u>2022</u> | <u>2021</u> |
|---|----------------------------|----------------------------|
| Assets: | | |
| Current Assets | \$ 2,181,430 | \$ 1,735,836 |
| Noncurrent Assets - Capital Assets | 2,706,763 | 2,387,580 |
| Total Assets | <u>4,888,193</u> | <u>4,123,416</u> |
| Deferred Outflows of Resources | | |
| Deferred Outflows Related to OPEB | 2,268 | 4,380 |
| Total Deferred Outflows of Resources | <u>2,268</u> | <u>4,380</u> |
| Liabilities: | | |
| Current Liabilities | 40,671 | 39,223 |
| Noncurrent Liabilities | 476,661 | 517,271 |
| Total Liabilities | <u>517,332</u> | <u>556,494</u> |
| Deferred Inflows of Resources: | | |
| Prepaid Taxes | 15,719 | 18,366 |
| Deferred Inflows Related to OPEB | 8,885 | - |
| Total Deferred Inflows of Resources | <u>24,604</u> | <u>18,366</u> |
| Net Position: | | |
| Net Investment in Capital Assets | 2,204,850 | 1,850,311 |
| Restricted General fund | 150,819 | 175 |
| Special revenue funds | 42,470 | 48,176 |
| Permanent funds | 111,138 | 111,497 |
| Unrestricted | 1,839,248 | 1,542,777 |
| Total Net Position | <u>\$ 4,348,525</u> | <u>\$ 3,552,936</u> |

Revenues and Expenses

Revenues for the Town's governmental activities increased by 21.77%, while total expenses increased by 10.52%. Increases in revenue were primarily in property taxes and grants and contributions not restricted to specific programs. Increases in expenses were primarily in public works, education, unclassified and capital outlay.

Audit FYE 6.30.2022 cont.

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

| | <u>2022</u> | <u>2021</u> |
|---|--------------------------------|--------------------------------|
| Revenues | | |
| <i>Program Revenues:</i> | | |
| Charges for services | \$ 22,018 | \$ 20,931 |
| Operating grants and contributions | 48,756 | 45,276 |
| <i>General Revenues:</i> | | |
| Property taxes | 3,397,751 | 2,958,433 |
| Excise taxes | 477,649 | 476,926 |
| Grants and contributions not restricted to specific programs | 770,616 | 390,777 |
| Miscellaneous | 79,725 | 46,554 |
| Total Revenues | <u>4,796,515</u> | <u>3,938,897</u> |
| Expenses | | |
| General government | 305,229 | 296,669 |
| Health and welfare | 3,026 | 3,269 |
| Public safety | 125,110 | 135,689 |
| Public works | 477,877 | 396,387 |
| Cemeteries | 4,395 | 7,591 |
| County tax | 284,802 | 279,567 |
| Education | 2,455,958 | 2,352,025 |
| Unclassified | 251,502 | 131,140 |
| Capital outlay | 76,160 | - |
| Interest on long-term debt | 16,867 | 17,676 |
| Total Expenses | <u>4,000,926</u> | <u>3,620,013</u> |
| Change in Net Position | 795,589 | 318,884 |
| Net Position - July 1 | <u>3,552,936</u> | <u>3,234,052</u> |
| Net Position - June 30 | <u>\$ 4,348,525</u> | <u>\$ 3,552,936</u> |

Financial Analysis of the Town's Fund Statements

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

Audit FYE 6.30.2022 cont.

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

| | <u>2022</u> | <u>2021</u> | <u>Increase/ (Decrease)</u> |
|-------------------------|---------------------|---------------------|--|
| General Fund: | | | |
| Nonspendable | \$ 16,569 | \$ 20,309 | \$ (3,740) |
| Restricted | 134,250 | 175 | 134,075 |
| Committed | 24,822 | 98,606 | (73,784) |
| Assigned | 170,000 | 25,600 | 144,400 |
| Unassigned | 1,300,043 | 1,037,658 | 262,385 |
| Total General Fund | <u>\$ 1,645,684</u> | <u>\$ 1,182,348</u> | <u>\$ 463,336</u> |
| Nonmajor Funds: | | | |
| Special Revenue Funds: | | | |
| Restricted | \$ 42,470 | \$ 48,176 | \$ (5,706) |
| Capital Projects Funds: | | | |
| Committed | 272,915 | 179,385 | 93,530 |
| Permanent Funds: | | | |
| Nonspendable | 12,524 | 9,657 | 2,867 |
| Restricted | 98,614 | 101,840 | (3,226) |
| Total Nonmajor Funds | <u>\$ 426,523</u> | <u>\$ 339,058</u> | <u>\$ 87,465</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 and unassigned fund balances.

The general fund actual revenues were in excess of budgeted revenues by \$502,241. 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 in excess of budgeted expenditures by \$97,234. All expenditure categories were within or under budgeted amounts.

Audit FYE 6.30.2022 cont.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Town increased by \$319,183 from the prior year. This increase was the result of current year capital additions of \$405,440 less depreciation expense of \$86,257.

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

| | 2022 | 2021 |
|---|---------------------|---------------------|
| Land, art work, non-depreciable land | | |
| improvements and construction in progress | \$ 388,553 | \$ 267,245 |
| Land improvements | 11,197 | 6,064 |
| Buildings and building improvements | 557,146 | 546,785 |
| Machinery and equipment | 109,138 | 107,682 |
| Vehicles | 154,955 | 175,283 |
| Infrastructure | 1,485,774 | 1,284,521 |
| Total | \$ 2,706,763 | \$ 2,387,580 |

Debt

At June 30, 2022, the Town had \$501,913 in bonds payable versus \$537,269 in the prior year. Refer to Note 6 in the Notes to Financial Statements for more detailed information regarding the long-term debt.

Economic Factors and Next Year's Budgets and Rates

The 2022 - 2023 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2022 - 2023 as of the date this report was issued.

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately four 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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

STATEMENT A

STATEMENT OF NET POSITION JUNE 30, 2022

| | <u>Governmental Activities</u> |
|--|------------------------------------|
| ASSETS | |
| Current assets: | |
| Cash and cash equivalents | \$ 2,015,330 |
| Investments | 1,418 |
| Accounts receivable (net of allowance for uncollectibles): | |
| Taxes | 112,085 |
| Liens | 21,523 |
| Other | 14,505 |
| Prepaid items | 16,569 |
| Total current assets | <u>2,181,430</u> |
| Noncurrent assets: | |
| Capital assets: | |
| Land and other assets not being depreciated | 388,553 |
| Buildings and equipment, net of accumulated depreciation | 2,318,210 |
| Total noncurrent assets | <u>2,706,763</u> |
| TOTAL ASSETS | <u>4,888,193</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred outflows of resources related to OPEB | 2,268 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>2,268</u> |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u><u>\$ 4,890,461</u></u> |

Audit FYE 6.30.2022 cont.

STATEMENT A (CONTINUED) TOWN OF WHITEFIELD, MAINE

STATEMENT OF NET POSITION JUNE 30, 2022

| | Governmental Activities |
|--|----------------------------|
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable | \$ 464 |
| Accrued expenses | 110 |
| Accrued interest | 3,067 |
| Current portion of long-term obligations | 37,030 |
| Total current liabilities | <u>40,671</u> |
| Noncurrent liabilities: | |
| Noncurrent portion of long-term obligations: | |
| Bonds payable | 466,157 |
| Net OPEB liability | 3,815 |
| Accrued compensated absences | 6,689 |
| Total noncurrent liabilities | <u>476,661</u> |
| TOTAL LIABILITIES | <u>517,332</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Prepaid taxes | 15,719 |
| Deferred inflows of resources related to OPEB | 8,885 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>24,604</u> |
| NET POSITION | |
| Net investment in capital assets | 2,204,850 |
| Restricted: | 150,819 |
| General fund | |
| Special revenue funds | 42,470 |
| Permanent funds | 111,138 |
| Unrestricted | 1,839,248 |
| TOTAL NET POSITION | <u>4,348,525</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | <u>\$ 4,890,461</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT B

| 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 | \$ 305,229 | \$ 19,370 | \$ - | \$ - | \$ (285,859) |
| Health and welfare | 3,026 | - | - | - | (3,026) |
| Public safety | 125,110 | 2,648 | - | - | (122,462) |
| Public works | 477,877 | - | 48,756 | - | (429,121) |
| Cemeteries | 4,395 | - | - | - | (4,395) |
| County tax | 284,802 | - | - | - | (284,802) |
| Education | 2,455,958 | - | - | - | (2,455,958) |
| Unclassified | 251,502 | - | - | - | (251,502) |
| Capital outlay | 76,160 | - | - | - | (76,160) |
| Interest on long-term debt | 16,867 | - | - | - | (16,867) |
| Total governmental activities | <u>\$ 4,000,926</u> | <u>\$ 22,018</u> | <u>\$ 48,756</u> | <u>\$ -</u> | <u>(3,930,152)</u> |

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STATEMENT B (CONTINUED)
TOWN OF WHITEFIELD, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

| | Governmental Activities |
|--|----------------------------|
| Changes in net position: | |
| Net (expense) revenue | <u>(3,930,152)</u> |
| General revenues: | |
| Taxes: | |
| Property taxes, levied for general purposes | 3,397,751 |
| Excise taxes | 477,649 |
| Grants and contributions not restricted to specific programs | 770,616 |
| Miscellaneous | 79,725 |
| Total general revenues | <u>4,725,741</u> |
| Change in net position | 795,589 |
| NET POSITION - JULY 1, | <u>3,552,936</u> |
| NET POSITION - JUNE 30 | <u>\$ 4,348,525</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

STATEMENT C

TOWN OF WHITEFIELD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 1,875,221 | \$ 140,109 | \$ 2,015,330 |
| Investments | - | 1,418 | 1,418 |
| Accounts receivable (net of allowance for uncollectibles): | | | |
| Taxes | 112,085 | - | 112,085 |
| Liens | 21,523 | - | 21,523 |
| Other | 14,505 | - | 14,505 |
| Prepaid items | 16,569 | - | 16,569 |
| Due from other funds | - | 284,996 | 284,996 |
| TOTAL ASSETS | \$ 2,039,903 | \$ 426,523 | \$ 2,466,426 |
| LIABILITIES | | | |
| Accounts payable | \$ 464 | \$ - | \$ 464 |
| Accrued expenses | 110 | - | 110 |
| Due to other funds | 284,996 | \$ - | \$ 284,996 |
| TOTAL LIABILITIES | 285,570 | - | 285,570 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Prepaid taxes | 15,719 | - | 15,719 |
| Deferred property tax | 92,930 | - | 92,930 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 108,649 | - | 108,649 |
| FUND BALANCES | | | |
| Nonspendable | 16,569 | 12,524 | 29,093 |
| Restricted | 134,250 | 141,084 | 275,334 |
| Committed | 24,822 | 272,915 | 297,737 |
| Assigned | 170,000 | - | 170,000 |
| Unassigned | 1,300,043 | - | 1,300,043 |
| TOTAL FUND BALANCES | 1,645,684 | 426,523 | 2,072,207 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 2,039,903 | \$ 426,523 | \$ 2,466,426 |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

STATEMENT D

TOWN OF WHITEFIELD, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

| | Total Governmental Funds |
|---|--------------------------------|
| Total Fund Balances | \$ 2,072,207 |
| 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 | 2,706,763 |
| 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 | 92,930 |
| Deferred outflows of resources are not financial resources and therefore are not reported in the funds | 2,268 |
| Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above: | |
| Bonds payable | (501,913) |
| Accrued compensated absences | (7,963) |
| Net OPEB liability | (3,815) |
| Accrued interest | (3,067) |
| Deferred inflows of resources are not financial resources and therefore are not reported in the funds | (8,885) |
| Net position of governmental activities | <u>\$ 4,348,525</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

STATEMENT E

TOWN OF WHITEFIELD, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2022

| | General Fund | Other Governmental Fund | Total Governmental Funds |
|---|---------------------|-------------------------------|--------------------------------|
| REVENUE | | | |
| Taxes: | | | |
| Property taxes | \$ 3,500,885 | \$ - | \$ 3,500,885 |
| Excise taxes | 477,649 | - | 477,649 |
| Intergovernmental | 819,372 | - | 819,372 |
| Charges for services | 22,018 | - | 22,018 |
| Interest income | 26,316 | 199 | 26,515 |
| Miscellaneous | 45,428 | 7,782 | 53,210 |
| TOTAL REVENUES | <u>4,891,668</u> | <u>7,981</u> | <u>4,899,649</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 294,111 | - | 294,111 |
| Health and welfare | 3,026 | - | 3,026 |
| Public safety | 88,034 | - | 88,034 |
| Public works | 838,637 | - | 838,637 |
| Cemeteries | 4,395 | - | 4,395 |
| County tax | 284,802 | - | 284,802 |
| Education | 2,455,958 | - | 2,455,958 |
| Unclassified | 151,378 | 100,124 | 251,502 |
| Debt service: | | | |
| Principal | 35,356 | - | 35,356 |
| Interest | 16,867 | - | 16,867 |
| Capital outlay | 76,160 | - | 76,160 |
| TOTAL EXPENDITURES | <u>4,248,724</u> | <u>100,124</u> | <u>4,348,848</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>642,944</u> | <u>(92,143)</u> | <u>550,801</u> |
| OTHER FINANCING SOURCES USES | | | |
| Transfers in | 5,246 | 188,254 | 193,500 |
| Transfers (out) | (184,854) | (8,646) | (193,500) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(179,608)</u> | <u>179,608</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 463,336 | 87,465 | 550,801 |
| FUND BALANCES - JULY 1 | <u>1,182,348</u> | <u>339,058</u> | <u>1,521,406</u> |
| FUND BALANCES - JUNE 30 | <u>\$ 1,645,684</u> | <u>\$ 426,523</u> | <u>\$ 2,072,207</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 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, 2022

| | |
|---|-------------------|
| Net change in fund balances - total governmental funds (Statement E) | <u>\$ 550,801</u> |
| Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because: | |
| Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets: | |
| Capital asset acquisitions | 405,440 |
| Depreciation expense | <u>(86,257)</u> |
| | <u>319,183</u> |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds: | |
| Taxes and liens receivable | <u>(103,134)</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 | |
| | <u>(2,112)</u> |
| 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 | |
| | <u>35,356</u> |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds: | |
| Net OPEB liability | 7,347 |
| Accrued compensated absences | <u>(2,967)</u> |
| | <u>4,380</u> |
| Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore not reported in the funds | |
| | <u>(8,885)</u> |
| Change in net position of governmental activities (Statement B) | <u>\$ 795,589</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Implementation of New Accounting Standards

During the year ended June 30, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 87 "Leases". The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial*

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 92 "Omnibus 2020." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 93 "Replacement of Interbank Offered Rates (paragraphs 13-14)". The primary objectives of paragraphs 13-14 concern provisions of lease contracts that are amended while the contract is in effect. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 97 "*Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*". The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

fiduciary fund financial statements; and (3) enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. 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.

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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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:

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

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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.

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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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
- 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, 2022. Accounts receivable netted with allowances for uncollectible accounts were \$14,505 for the year ended June 30, 2022.

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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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 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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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.

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.

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

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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 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

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

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.

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 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 14, 2021 on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Taxes were due on in two installments on November 30, 2021 and April 29, 2022. Interest on unpaid taxes commenced on December 1, 2021 and April 30, 2022 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 \$15,839 for the year ended June 30, 2022.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2022, the Town's cash balances amounting to \$2,015,330 were comprised of bank deposits of \$2,049,217. 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 \$1,773,302 was collateralized with securities held by the financial institution in the Town's name. The remaining balance of \$25,915 was uncollateralized and uninsured.

| <u>Account Type</u> | <u>Bank Balance</u> |
|---------------------|-------------------------|
| Checking accounts | \$ 1,381 |
| Sweep accounts | 1,773,302 |
| Savings accounts | <u>274,534</u> |
| | <u>\$ 2,049,217</u> |

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, 2022, the Town's investments of \$1,418 was comprised of a certificate of deposit which was fully collateralized with federal depository insurance and consequently not exposed to custodial credit

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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022 consisted of the following individual fund receivables and payables.

| | Receivables (Due From) | Payables (Due To) |
|---------------------------------|---------------------------|----------------------|
| General fund | \$ - | \$ 284,996 |
| Nonmajor special revenue funds | 12,081 | - |
| Nonmajor capital projects funds | 272,915 | - |
| | <u>\$ 284,996</u> | <u>\$ 284,996</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.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2022 consisted of the following:

| | Transfer From | Transfer To |
|---------------------------------|-------------------|-------------------|
| General fund | \$ 184,854 | \$ 5,246 |
| Nonmajor special revenue funds | 2,241 | 500 |
| Nonmajor capital projects funds | 5 | 184,354 |
| Nonmajor permanent funds | 6,400 | 3,400 |
| | <u>\$ 193,500</u> | <u>\$ 193,500</u> |

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

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2022:

| | Balance 7/1/21 | Additions | Disposals | Balance 6/30/22 |
|---------------------------------------|--------------------|-------------------|-------------|--------------------|
| Non-depreciated assets: | | | | |
| Land | \$ 167,245 | \$ - | \$ - | \$ 167,245 |
| Artwork | 60,000 | - | - | 60,000 |
| Non-depreciable land improvements | 40,000 | - | - | 40,000 |
| Construction in progress | - | 121,308 | - | 121,308 |
| | <u>267,245</u> | <u>121,308</u> | <u>-</u> | <u>388,553</u> |
| Depreciated assets: | | | | |
| Land improvements | 22,133 | 5,311 | - | 27,444 |
| Building and building improvements | 794,908 | 26,725 | - | 821,633 |
| Machinery and equipment | 186,844 | 13,976 | - | 200,820 |
| Vehicles | 661,918 | - | - | 661,918 |
| Infrastructure | 1,419,191 | 238,120 | - | 1,657,311 |
| | <u>3,084,994</u> | <u>284,132</u> | <u>-</u> | <u>3,369,126</u> |
| Less accumulated depreciation: | | | | |
| Land improvements | (16,069) | (178) | - | (16,247) |
| Building and building improvements | (248,123) | (16,364) | - | (264,487) |
| Machinery and equipment | (79,162) | (12,520) | - | (91,682) |
| Vehicles | (486,635) | (20,328) | - | (506,963) |
| Infrastructure | (134,670) | (36,867) | - | (171,537) |
| | <u>(964,659)</u> | <u>(86,257)</u> | <u>-</u> | <u>(1,050,916)</u> |
| Net depreciated assets | <u>2,120,335</u> | <u>197,875</u> | <u>-</u> | <u>2,318,210</u> |
| Net capital assets | <u>\$2,387,580</u> | <u>\$ 319,183</u> | <u>\$ -</u> | <u>\$2,706,763</u> |
| Current year depreciation | | | | |
| General government | | \$ 4,501 | | |
| Public safety | | 37,076 | | |
| Public works | | 44,680 | | |
| | | <u>\$ 86,257</u> | | |

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT

A summary of long-term debt for the year ended June 30, 2022 is as follows:

| | Balance 7/1/21 | Additions | Reductions | Balance 6/30/22 | Current Year Portion |
|---------------|-------------------|-------------|--------------------|--------------------|----------------------------|
| Bonds payable | <u>\$537,269</u> | <u>\$ -</u> | <u>\$ (35,356)</u> | <u>\$501,913</u> | <u>\$ 35,756</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% per annum. Matures November of 2040. \$ 347,158

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% per annum. Matures November 2029. 154,755

Total bonds payable \$ 501,913

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

| Year Ending June 30, | Principal | Interest | Total Debt Service |
|-------------------------|-------------------|------------------|-----------------------|
| 2023 | \$ 35,756 | \$ 21,412 | \$ 57,168 |
| 2024 | 36,200 | 20,243 | 56,443 |
| 2025 | 36,674 | 19,021 | 55,695 |
| 2026 | 37,193 | 17,732 | 54,925 |
| 2027 | 37,774 | 16,293 | 54,067 |
| 2028-2032 | 153,871 | 58,515 | 212,386 |
| 2033-2037 | 91,355 | 31,318 | 122,673 |
| 2038-2042 | 73,090 | 7,709 | 80,799 |
| | <u>\$ 501,913</u> | <u>\$192,243</u> | <u>\$ 694,156</u> |

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT (CONTINUED)

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, 2022 is as follows:

| | Balance 7/1/21 | Additions | Reductions | Balance 6/30/22 | Current Year Portion |
|------------------------------|-------------------|-----------------|--------------------|--------------------|----------------------------|
| Accrued compensated absences | \$ 4,996 | \$ 2,967 | \$ - | \$ 7,963 | \$ 1,274 |
| Net OPEB liability | 11,162 | 3,019 | (10,366) | 3,815 | - |
| | <u>\$ 16,158</u> | <u>\$ 5,986</u> | <u>\$ (10,366)</u> | <u>\$ 11,778</u> | <u>\$ 1,274</u> |

Please see Notes 8 and 17 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, 2022, the Town's liability for compensated absences is \$7,963.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the Town at June 30, 2022:

| | |
|----------------------------------|---------------------|
| Invested in capital assets | \$ 3,757,679 |
| Accumulated depreciation | (1,050,916) |
| Outstanding capital related debt | (501,913) |
| | <u>\$ 2,204,850</u> |

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 10 - NONSPENDABLE FUND BALANCES

At June 30, 2022, the Town had the following nonspendable fund balances:

| | |
|---------------------------------------|------------------|
| General fund: | |
| Prepaid items | \$ 16,569 |
| Nonmajor permanent funds (Schedule G) | 12,524 |
| | <u>\$ 29,093</u> |

NOTE 11 - RESTRICTED NET POSITION

At June 30, 2022, the Town had the following restricted net position:

| | |
|---|-------------------|
| General fund: | |
| Nonexpendable | |
| Prepaid items | \$ 16,569 |
| Expendable | |
| ARPA | 134,250 |
| Nonmajor special revenue funds (Schedule E) | |
| Heating fund | 332 |
| Trails | 408 |
| Community days | 597 |
| Fire dept donations | 4,464 |
| Trails fund | 22,878 |
| Coopers Mills Dam overlook | 7,511 |
| EMA operations | 6,280 |
| Nonmajor permanent funds (Schedule I) | |
| Nonexpendable | |
| Whitefield cemetery trust | 8,460 |
| Worthy poor trust | 2,750 |
| Wells scholarship trust | 1,314 |
| Expendable | |
| Whitefield cemetery trust | 441 |
| Worthy poor trust | 1,112 |
| Wells scholarship trust | 104 |
| Will Turner cemetery trust | 68,745 |
| Will Turner charity trust | 28,212 |
| | <u>\$ 304,427</u> |

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2022, the Town had the following restricted fund balances:

| | |
|---|-------------------|
| General fund: | |
| ARPA | \$ 134,250 |
| Nonmajor special revenue funds (Schedule E) | |
| Heating fund | 332 |
| Trails | 408 |
| Community days | 597 |
| Fire dept donations | 4,464 |
| Trails fund | 22,878 |
| Coopers Mills Dam overlook | 7,511 |
| EMA operations | 6,280 |
| Nonmajor permanent funds (Schedule I) | |
| Whitefield cemetery trust | 441 |
| Worthy poor trust | 1,112 |
| Wells scholarship trust | 104 |
| Will Turner cemetery trust | 68,745 |
| Will Turner charity trust | 28,212 |
| | <u>\$ 275,334</u> |

NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2022, the Town had the following committed fund balances:

| | |
|--|-------------------|
| General fund: | |
| Whitefield cares | \$ 142 |
| Ice skating rink | 424 |
| Emergency relief | 1,230 |
| Townhouse | 2,887 |
| Facilities | 20,139 |
| Nonmajor capital projects funds (Schedule G) | |
| Fire department improvements | 36,000 |
| Leonard's bridge | 176,915 |
| Grader storage | 60,000 |
| | <u>\$ 297,737</u> |

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2022, the Town had the following assigned fund balances:

| | |
|---------------|-------------------|
| General fund: | |
| FY23 budget | <u>\$ 170,000</u> |

NOTE 15 - 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, 2022 was as follows.

| | Outstanding Debt | Percentage | Amount |
|----------------|---------------------|------------|---------------------|
| Lincoln County | \$ 2,694,475 | 2.76% | \$ 74,347 |
| RSU #12 | 10,787,689 | 19.07% | <u>2,057,208</u> |
| | | | <u>\$ 2,131,555</u> |

NOTE 16 - 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, 2022.

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, 2022. 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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - 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.

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, 2022, the following employees were covered by the benefit terms:

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

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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 | \$882.84 | \$1,980.35 |
| <u>Medicare</u> | | |
| Medicare-Eligible Retirees | \$600.50 | \$1,201.00 |

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

At June 30, 2022, the Town reported a liability of \$3,815 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2022 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, 2022, the Town recognized OPEB expense of \$3,650. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

| | MMEHT | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ 1,592 | \$ 8,329 |
| Changes of assumptions | 676 | 556 |
| Net difference between projected and actual earnings on OPEB plan investments | - | - |
| Contributions subsequent to the measurement date | - | - |
| Total | <u>\$ 2,268</u> | <u>\$ 8,885</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, 2023. 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: | |
| 2023 | \$ 631 |
| 2024 | (1,325) |
| 2025 | (1,481) |
| 2026 | (1,481) |
| 2027 | (1,481) |
| Thereafter | (1,480) |

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, 2022. 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 2.06% per annum for June 30, 2022 was based upon a measurement date of December 31, 2021. The sensitivity of net OPEB liability to changes in discount rate are as follows:

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

| | 1% Decrease | Discount Rate | 1% Increase |
|--|-----------------|------------------|-----------------|
| | 1.06% | 2.06% | 3.06% |
| Total OPEB liability | \$ 4,483 | \$ 3,815 | \$ 3,271 |
| Plan fiduciary net position | - | - | - |
| Net OPEB liability | <u>\$ 4,483</u> | <u>\$ 3,815</u> | <u>\$ 3,271</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 | \$ 3,178 | \$ 3,815 | \$ 4,619 |
| Plan fiduciary net position | - | - | - |
| Net OPEB liability | <u>\$ 3,178</u> | <u>\$ 3,815</u> | <u>\$ 4,619</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, 2022, using the following methods and assumptions applied to all periods included in the measurement:

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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2021. 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, 2022 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. As of January 1, 2021, they are as follows:

Discount Rate - 2.06% per annum for year end 2022 reporting. 2.12% per annum for 2021 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 December 2007 and version 2022_b was used for this valuation. The following assumptions were input into this model:

| <u>Variable</u> | <u>Rate</u> |
|---|-------------|
| Rate of Inflation | 2.40% |
| Rate of Growth in Real Income/GDP per capital 2031+ | 1.10% |
| Extra Trend due to Taste/Technology 2031+ | 1.00% |
| Expected Health Share of GDP 2031 | 19.00% |
| Health Share of GDP Resistance Point | 20.00% |
| Year for Limiting Cost Growth to GDP Growth | 2042 |

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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 2022 to 2025 were based on plan design, population weighting, renewal projections and market analysis. For years 2026 - 2030, these are interpolated from 2025 to 2031 (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, 2021.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims. A constant cost sharing in plan design between employer and employees is assumed.

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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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:

Healthy Annuitant- Based on 112% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

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

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - 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, 2022 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, 2022 was \$6,737.

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 January 1, 2022 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. 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.

Audit FYE 6.30.2022 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 18 - 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 19 - 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.

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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

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Audit FYE 6.30.2022 cont.

SCHEDULE 1

TOWN OF WHITEFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2022

| | Budgeted Amounts | | Actual | Variance |
|--|---------------------|---------------------|---------------------|------------------------|
| | Original | Final | Amounts | Positive (Negative) |
| Budgetary Fund Balance - July 1 | \$ 1,182,348 | \$ 1,182,348 | \$ 1,182,348 | \$ - |
| Resources (Inflows): | | | | |
| Taxes: | | | | |
| Property taxes | \$ 3,397,422 | 3,397,422 | 3,500,885 | 103,463 |
| Excise taxes | 392,000 | 392,000 | 477,649 | 85,649 |
| Intergovernmental | 462,925 | 569,901 | 819,372 | 249,471 |
| Charges for services | 12,850 | 12,850 | 22,018 | 9,168 |
| Interest income | 15,000 | 15,000 | 26,316 | 11,316 |
| Other revenue | 4,500 | 4,500 | 45,428 | 40,928 |
| Transfers from other funds | 3,000 | 3,000 | 5,246 | 2,246 |
| Amounts Available for Appropriation | <u>5,470,045</u> | <u>5,577,021</u> | <u>6,079,262</u> | <u>502,241</u> |
| Charges to Appropriations (Outflows): | | | | |
| General government | 308,904 | 308,904 | 294,111 | 14,793 |
| Health and welfare | 5,497 | 5,497 | 3,026 | 2,471 |
| Public safety | 105,563 | 105,563 | 88,034 | 17,529 |
| Public works | 881,670 | 881,670 | 838,637 | 43,033 |
| Cemeteries | 4,400 | 4,400 | 4,395 | 5 |
| County tax | 284,802 | 284,802 | 284,802 | - |
| Education | 2,455,958 | 2,455,958 | 2,455,958 | - |
| Unclassified | 56,178 | 163,185 | 151,378 | 11,807 |
| Debt service: | | | | |
| Principal | 35,357 | 35,357 | 35,356 | 1 |
| Interest | 22,518 | 22,518 | 16,867 | 5,651 |
| Capital outlay | 36,450 | 78,104 | 76,160 | 1,944 |
| Transfers to other funds | 154,000 | 184,854 | 184,854 | - |
| Total Charges to Appropriations | <u>\$ 4,351,297</u> | <u>4,530,812</u> | <u>4,433,578</u> | <u>97,234</u> |
| Budgetary Fund Balance - June 30 | <u>\$ 1,118,748</u> | <u>\$ 1,046,209</u> | <u>\$ 1,645,684</u> | <u>\$ 599,475</u> |
| Utilization of committed fund balance | \$ - | \$ 72,539 | \$ - | \$ (72,539) |
| Utilization of assigned fund balance | 26,600 | 26,600 | - | (26,600) |
| Utilization of unassigned fund balance | 37,000 | 37,000 | - | (37,000) |
| | <u>\$ 63,600</u> | <u>\$ 136,139</u> | <u>\$ -</u> | <u>\$ (136,139)</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

SCHEDULE 2

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY FOR THE YEAR ENDED JUNE 30, 2022

| | Increase (Decrease) | | |
|--|------------------------------|--|------------------------------------|
| | Net OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (a) - (b) |
| Balances at 1/1/21 (Reporting December 31, 2021) | \$ 11,162 | \$ - | \$ 11,162 |
| Changes for the year: | | | |
| Service cost | 2,725 | - | 2,725 |
| Interest | 294 | - | 294 |
| Changes of benefits | - | - | - |
| Differences between expected and actual experience | (9,717) | - | (9,717) |
| Changes of assumptions | (649) | - | (649) |
| Contributions - employer | - | - | - |
| Contributions - member | - | - | - |
| Net investment income | - | - | - |
| Benefit payments | - | - | - |
| Administrative expense | - | - | - |
| Net changes | (7,347) | - | (7,347) |
| Balances at 1/1/22 (Reporting December 31, 2022) | <u>\$ 3,815</u> | <u>\$ -</u> | <u>\$ 3,815</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

SCHEDULE 3

TOWN OF WHITEFIELD, MAINE

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

| | 2022 | 2021 | 2020 |
|---|------------|-----------|-----------|
| <u>Total OPEB liability</u> | | | |
| Service cost (BOY) | 2,725 | 2,434 | - |
| Interest (includes interest on service cost) | 294 | 281 | - |
| Changes of benefit terms | - | - | - |
| Differences between expected and actual experience | (9,717) | - | 6,368 |
| Changes of assumptions | (649) | 627 | 1,452 |
| Benefit payments, including refunds of member contributions | - | - | - |
| Net change in total OPEB liability | \$ (7,347) | \$ 3,342 | \$ 7,820 |
| Total OPEB liability - beginning | \$ 11,162 | \$ 7,820 | \$ - |
| Total OPEB liability - ending | \$ 3,815 | \$ 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 | \$ 3,815 | \$ 11,162 | \$ 7,820 |
| Plan fiduciary net position as a percentage of the total OPEB liability | - | - | - |
| Covered payroll | \$ 88,000 | \$ 78,624 | \$ 78,624 |
| Net OPEB liability as a percentage of covered payroll | 4.3% | 14.2% | 9.9% |

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

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

SCHEDULE 4

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB LAST 10 FISCAL YEARS*

| | 2022 | 2021 | 2020 |
|--|---------------|---------------|---------------|
| MMEHT: | | | |
| Employer contributions | \$ - | \$ - | \$ - |
| Benefit payments | - | - | - |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered payroll | \$ 88,000 | \$ 78,624 | \$ 78,624 |
| Contributions as a percentage of covered payroll | 0.0% | 0.0% | 0.0% |

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

See accompanying independent auditor's 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, 2022

Changes in Assumptions

Maine Municipal Health Trust

The discount rate was updated to reflect the December 30, 2021 Bond Buyer 20-Bond GO Index. The ultimate trend assumption was reduced to reflect the reduction in the Bond Buyer 20-Bond GO Index.

The following demographic assumptions were updated based on the June 30, 2021 experience study:

Mortality, termination, retirement and salary rates.

The enrollment participation for plans with no employer subsidy was update for ages 65-70.

There was a change in the discount rate from 2.12% to 2.06% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

See accompanying independent auditor's report and notes to financial statements.

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Audit FYE 6.30.2022 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

Audit FYE 6.30.2022 cont.

SCHEDULE A

TOWN OF WHITEFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND REVENUES FOR THE YEAR ENDED JUNE 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance Positive (Negative) |
|-------------------------------------|---------------------|---------------------|---------------------|------------------------------------|
| Resources (Inflows): | | | | |
| Taxes: | | | | |
| Property taxes | \$ 3,397,422 | \$ 3,397,422 | \$ 3,500,885 | \$ 103,463 |
| Auto excise | 390,000 | 390,000 | 474,926 | 84,926 |
| Boat excise | 2,000 | 2,000 | 2,723 | 723 |
| Intergovernmental revenues: | | | | |
| State revenue sharing | 225,000 | 225,000 | 346,908 | 121,908 |
| Homestead reimbursement | 204,047 | 204,047 | 166,822 | (37,225) |
| BETE reimbursement | 2,228 | 2,228 | 2,238 | 10 |
| Highway block grant | 30,000 | 30,000 | 48,756 | 18,756 |
| Tree growth | - | - | 9,142 | 9,142 |
| Veterans' exemption | 1,650 | 1,650 | 2,219 | 569 |
| ARPA | - | 106,976 | 241,227 | 134,251 |
| Other intergovernmental revenues | - | - | 2,060 | 2,060 |
| Charges for services: | | | | |
| Clerk fees | 12,500 | 12,500 | 19,020 | 6,520 |
| Cemetery plots | 350 | 350 | 350 | - |
| Animal control fees | - | - | 2,648 | 2,648 |
| Interest income: | | | | |
| Tax interest and lien costs | 15,000 | 15,000 | 26,316 | 11,316 |
| Miscellaneous revenues: | | | | |
| Cable franchise | 4,500 | 4,500 | 5,232 | 732 |
| Tax acquired property | - | - | 39,085 | 39,085 |
| Other | - | - | 1,111 | 1,111 |
| Transfers from other funds | 3,000 | 3,000 | 5,246 | 2,246 |
| Amounts Available for Appropriation | <u>\$ 4,287,697</u> | <u>\$ 4,394,673</u> | <u>\$ 4,896,914</u> | <u>\$ 502,241</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

SCHEDULE B

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2022

| | Original Budget | Budget Adjustments | Final Budget | Actual Expenditures | Variance Positive (Negative) |
|--------------------------------------|---------------------|-----------------------|---------------------|------------------------|---------------------------------|
| GENERAL GOVERNMENT: | | | | | |
| Administration | \$ 263,574 | \$ - | \$ 263,574 | \$ 253,508 | \$ 10,066 |
| Selectboard | 18,500 | - | 18,500 | 18,500 | - |
| Planning board | 2,150 | - | 2,150 | 1,929 | 221 |
| General operation | 11,900 | - | 11,900 | 9,129 | 2,771 |
| Elections | 3,600 | - | 3,600 | 1,865 | 1,735 |
| Code enforcement | 9,180 | - | 9,180 | 9,180 | - |
| Total | 308,904 | - | 308,904 | 294,111 | 14,793 |
| HEALTH AND WELFARE: | | | | | |
| Recycling station | 3,497 | - | 3,497 | 3,026 | 471 |
| General assistance | 2,000 | - | 2,000 | - | 2,000 |
| Total | 5,497 | - | 5,497 | 3,026 | 2,471 |
| PUBLIC SAFETY: | | | | | |
| Fire department | 97,563 | - | 97,563 | 79,459 | 18,104 |
| Animal control | 8,000 | - | 8,000 | 8,575 | (575) |
| Total | 105,563 | - | 105,563 | 88,034 | 17,529 |
| PUBLIC WORKS: | | | | | |
| Facilities | 53,011 | - | 53,011 | 47,569 | 5,442 |
| Town roads | 409,459 | - | 409,459 | 400,028 | 9,431 |
| Winter roads | 419,200 | - | 419,200 | 391,040 | 28,160 |
| Total | 881,670 | - | 881,670 | 838,637 | 43,033 |
| CEMETERIES: | | | | | |
| Soldiers grave | 4,400 | - | 4,400 | 4,395 | 5 |
| Total | 4,400 | - | 4,400 | 4,395 | 5 |
| COUNTY TAX | | | | | |
| | 284,802 | - | 284,802 | 284,802 | - |
| EDUCATION | | | | | |
| | 2,455,958 | - | 2,455,958 | 2,455,958 | - |
| CAPITAL OUTLAY: | | | | | |
| Road maintenance | 20,020 | 41,654 | 61,674 | 59,730 | 1,944 |
| Security system town office | 7,520 | - | 7,520 | 7,520 | - |
| Solar panels | 8,910 | - | 8,910 | 8,910 | - |
| Total | 36,450 | 41,654 | 78,104 | 76,160 | 1,944 |
| UNCLASSIFIED: | | | | | |
| Outside services | 26,335 | - | 26,335 | 26,335 | - |
| Overlay | 15,839 | - | 15,839 | 4,632 | 11,207 |
| Whitefield Cares | - | 31 | 31 | 31 | - |
| Outside organizations | 13,404 | - | 13,404 | 13,404 | - |
| TAN | 600 | - | 600 | - | 600 |
| ARPA | - | 106,976 | 106,976 | 106,976 | - |
| Total | 56,178 | 107,007 | 163,185 | 151,378 | 11,807 |
| DEBT SERVICE: | | | | | |
| Principal | 35,357 | - | 35,357 | 35,356 | 1 |
| Interest | 22,518 | - | 22,518 | 16,867 | 5,651 |
| Total | 57,875 | - | 57,875 | 52,223 | 5,652 |
| TRANSFERS TO OTHER FUNDS | | | | | |
| Special revenue funds | - | 500 | 500 | 500 | - |
| Capital projects funds | 154,000 | 30,354 | 184,354 | 184,354 | - |
| Total | 154,000 | 30,854 | 184,854 | 184,854 | - |
| TOTAL DEPARTMENTAL OPERATIONS | \$ 4,351,297 | \$ 179,515 | \$ 4,530,812 | \$ 4,433,578 | \$ 97,234 |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

SCHEDULE C

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2022

| | Special Revenue Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|--|-----------------------------|------------------------------|--------------------|---|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 30,389 | \$ - | \$ 109,720 | \$ 140,109 |
| Investments | - | - | 1,418 | 1,418 |
| Due from other funds | 12,081 | 272,915 | - | 284,996 |
| TOTAL ASSETS | \$ 42,470 | \$ 272,915 | \$ 111,138 | \$ 426,523 |
| LIABILITIES | | | | |
| Due to other funds | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES | - | - | - | - |
| FUND BALANCES | | | | |
| Nonspendable | - | - | 12,524 | 12,524 |
| Restricted | 42,470 | - | 98,614 | 141,084 |
| Committed | - | 272,915 | - | 272,915 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| TOTAL FUND BALANCES | 42,470 | 272,915 | 111,138 | 426,523 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 42,470 | \$ 272,915 | \$ 111,138 | \$ 426,523 |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 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, 2022

| | Special Revenue Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|------------------------------|--------------------|---|
| REVENUES | | | | |
| Interest income | \$ 39 | \$ - | \$ 160 | \$ 199 |
| Other | 1,588 | - | 6,194 | 7,782 |
| TOTAL REVENUES | <u>1,627</u> | <u>-</u> | <u>6,354</u> | <u>7,981</u> |
| EXPENDITURES | | | | |
| Other | 5,592 | 90,819 | 3,713 | 100,124 |
| TOTAL EXPENDITURES | <u>5,592</u> | <u>90,819</u> | <u>3,713</u> | <u>100,124</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(3,965)</u> | <u>(90,819)</u> | <u>2,641</u> | <u>(92,143)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 500 | 184,354 | 3,400 | 188,254 |
| Transfers (out) | (2,241) | (5) | (6,400) | (8,646) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(1,741)</u> | <u>184,349</u> | <u>(3,000)</u> | <u>179,608</u> |
| NET CHANGE IN FUND BALANCES | (5,706) | 93,530 | (359) | 87,465 |
| FUND BALANCES - JULY 1 | <u>48,176</u> | <u>179,385</u> | <u>111,497</u> | <u>339,058</u> |
| FUND BALANCES - JUNE 30 | <u>\$ 42,470</u> | <u>\$ 272,915</u> | <u>\$ 111,138</u> | <u>\$ 426,523</u> |

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2022 cont.

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.

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SCHEDULE E

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS JUNE 30, 2022

| | Heating Fund | Elections | Trails | Community Days | Fire Department Donations |
|--|-----------------|-------------|---------------|-------------------|---------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due from other funds | 332 | - | 408 | 597 | 4,464 |
| TOTAL ASSETS | \$ 332 | \$ - | \$ 408 | \$ 597 | \$ 4,464 |
| LIABILITIES | | | | | |
| Due to other funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES | - | - | - | - | - |
| FUND BALANCES | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 332 | - | 408 | 597 | 4,464 |
| Committed | - | - | - | - | - |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | 332 | - | 408 | 597 | 4,464 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 332 | \$ - | \$ 408 | \$ 597 | \$ 4,464 |

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Audit FYE 6.30.2022 cont.

SCHEDULE E (CONTINUED)

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS JUNE 30, 2022

| | Trails Reserve | Coopers Mill Dam Overlook | EMA Operations | Flag Pole | Total |
|--|-------------------|---------------------------------|-------------------|--------------|------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 22,878 | \$ 7,511 | \$ - | \$ - | \$ 30,389 |
| Due from other funds | - | - | 6,280 | - | 12,081 |
| TOTAL ASSETS | \$ 22,878 | \$ 7,511 | \$ 6,280 | \$ - | \$ 42,470 |
| LIABILITIES | | | | | |
| Due to other funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES | - | - | - | - | - |
| FUND BALANCES | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 22,878 | 7,511 | 6,280 | - | 42,470 |
| Committed | - | - | - | - | - |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | 22,878 | 7,511 | 6,280 | - | 42,470 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 22,878 | \$ 7,511 | \$ 6,280 | \$ - | \$ 42,470 |

See accompanying independent auditor's report and notes to financial statements.

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SCHEDULE F

TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2022

| | Heating Fund | Elections | Trails | Community Days | Fire Department Donations |
|---|-----------------|----------------|---------------|-------------------|---------------------------------|
| REVENUES | | | | | |
| Investment income | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other income | 1,250 | - | - | - | - |
| TOTAL REVENUES | 1,250 | - | - | - | - |
| EXPENDITURES | | | | | |
| Other | 3,504 | 819 | - | - | - |
| TOTAL EXPENDITURES | 3,504 | 819 | - | - | - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (2,254) | (819) | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers (out) | - | (2,241) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (2,241) | - | - | - |
| NET CHANGE IN FUND BALANCES | (2,254) | (3,060) | - | - | - |
| FUND BALANCES - JULY 1 | 2,586 | 3,060 | 408 | 597 | 4,464 |
| FUND BALANCES - JUNE 30 | \$ 332 | \$ - | \$ 408 | \$ 597 | \$ 4,464 |

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Audit FYE 6.30.2022 cont.

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, 2022

| | Trails Reserve | Coopers Mill Dam Overlook | EMA Operations | Flag Pole | Total |
|---|-------------------|---------------------------------|-------------------|--------------|-----------|
| REVENUES | | | | | |
| Interest income | \$ 36 | \$ 3 | \$ - | \$ - | \$ 39 |
| Other income | - | - | 338 | - | 1,588 |
| TOTAL REVENUES | 36 | 3 | 338 | - | 1,627 |
| EXPENDITURES | | | | | |
| Other | 962 | - | - | 307 | 5,592 |
| TOTAL EXPENDITURES | 962 | - | - | 307 | 5,592 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (926) | 3 | 338 | (307) | (3,965) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | 500 | - | 500 |
| Transfers (out) | - | - | - | - | (2,241) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 500 | - | (1,741) |
| NET CHANGE IN FUND BALANCES | (926) | 3 | 838 | (307) | (5,706) |
| FUND BALANCES - JULY 1 | 23,804 | 7,508 | 5,442 | 307 | 48,176 |
| FUND BALANCES - JUNE 30 | \$ 22,878 | \$ 7,511 | \$ 6,280 | \$ - | \$ 42,470 |

See accompanying independent auditor's report and notes to financial statements.

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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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Audit FYE 6.30.2022 cont.

SCHEDULE G

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS JUNE 30, 2022

| | Fire Dept Capital Outlay | Leonards Bridge | Solar Panel Reserve | Grader Storage | Total |
|--|--------------------------------|--------------------|---------------------------|-------------------|-------------------|
| ASSETS | | | | | |
| Due from other funds | \$ 36,000 | \$ 176,915 | \$ - | \$ 60,000 | \$ 272,915 |
| TOTAL ASSETS | \$ 36,000 | \$ 176,915 | \$ - | \$ 60,000 | \$ 272,915 |
| LIABILITIES | | | | | |
| Due to others funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES | - | - | - | - | - |
| FUND BALANCES | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | - | - | - | - | - |
| Committed | 36,000 | 176,915 | - | 60,000 | 272,915 |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | 36,000 | 176,915 | - | 60,000 | 272,915 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 36,000 | \$ 176,915 | \$ - | \$ 60,000 | \$ 272,915 |

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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, 2022

| | Fire Dept Capital Outlay | Leonards Bridge | Solar Panel Reserve | Grader Storage | Total |
|---|--------------------------------|--------------------|---------------------------|-------------------|-------------------|
| REVENUES | | | | | |
| Other income | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | - | - | - | - | - |
| EXPENDITURES | | | | | |
| Other | - | 73,004 | 17,815 | - | 90,819 |
| TOTAL EXPENDITURES | - | 73,004 | 17,815 | - | 90,819 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | - | (73,004) | (17,815) | - | (90,819) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 9,000 | 115,354 | - | 60,000 | 184,354 |
| Transfers (out) | - | - | (5) | - | (5) |
| TOTAL OTHER FINANCING SOURCES (USES) | 9,000 | 115,354 | (5) | 60,000 | 184,349 |
| NET CHANGE IN FUND BALANCES | 9,000 | 42,350 | (17,820) | 60,000 | 93,530 |
| FUND BALANCES - JULY 1 | 27,000 | 134,565 | 17,820 | - | 179,385 |
| FUND BALANCES - JUNE 30 | \$ 36,000 | \$ 176,915 | \$ - | \$ 60,000 | \$ 272,915 |

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Audit FYE 6.30.2022 cont.

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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SCHEDULE I

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS JUNE 30, 2022

| | Whitefield Cemetery Trust | Worthy Poor Trust | Wells Scholarship Trust | Will Turner Cemetery Trust | Will Turner Charity Trust | Total |
|--|---------------------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|-------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 8,901 | \$ 3,862 | \$ - | \$ 68,745 | \$ 28,212 | \$ 109,720 |
| Investment | | | 1,418 | | | 1,418 |
| TOTAL ASSETS | \$ 8,901 | \$ 3,862 | \$ 1,418 | \$ 68,745 | \$ 28,212 | \$ 111,138 |
| LIABILITIES | | | | | | |
| Due to others funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES | - | - | - | - | - | - |
| FUND BALANCES | | | | | | |
| Nonspendable | 8,460 | 2,750 | 1,314 | - | - | 12,524 |
| Restricted | 441 | 1,112 | 104 | 68,745 | 28,212 | 98,614 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| TOTAL FUND BALANCES | 8,901 | 3,862 | 1,418 | 68,745 | 28,212 | 111,138 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 8,901 | \$ 3,862 | \$ 1,418 | \$ 68,745 | \$ 28,212 | \$ 111,138 |

See accompanying independent auditor's report and notes to financial statements.

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Audit FYE 6.30.2022 cont.

SCHEDULE J

TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Whitefield Cemetery Trust | Worthy Poor Trust | Wells Scholarship Trust | Will Turner Cemetery Trust | Will Turner Charity Trust | Total |
|---|---------------------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|------------|
| REVENUES | | | | | | |
| Interest income | \$ 3 | \$ 2 | \$ 9 | \$ 101 | \$ 45 | \$ 160 |
| Other income | - | - | - | 3,501 | 2,693 | 6,194 |
| TOTAL REVENUES | 3 | 2 | 9 | 3,602 | 2,738 | 6,354 |
| EXPENDITURES | | | | | | |
| Other | - | - | - | 3,713 | - | 3,713 |
| TOTAL EXPENDITURES | - | - | - | 3,713 | - | 3,713 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 3 | 2 | 9 | (111) | 2,738 | 2,641 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | 3,400 | - | - | - | - | 3,400 |
| Transfers (out) | - | - | - | (3,400) | (3,000) | (6,400) |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,400 | - | - | (3,400) | (3,000) | (3,000) |
| NET CHANGE IN FUND BALANCES | 3,403 | 2 | 9 | (3,511) | (262) | (359) |
| FUND BALANCES - JULY 1 | 5,498 | 3,860 | 1,409 | 72,256 | 28,474 | 111,497 |
| FUND BALANCES - JUNE 30 | \$ 8,901 | \$ 3,862 | \$ 1,418 | \$ 68,745 | \$ 28,212 | \$ 111,138 |

See accompanying independent auditor's report and notes to financial statements.
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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.

Audit FYE 6.30.2022 cont.

SCHEDULE K

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION JUNE 30, 2022

| | Land and Non-depreciable Assets | Buildings, Building Improvements and Land Improvements | Machinery, Equipment and Vehicles | Infrastructure | Total |
|--------------------------------|---------------------------------------|--|---|---------------------|---------------------|
| General Government | \$ 282,245 | \$ 239,146 | \$ 23,817 | \$ - | \$ 545,208 |
| Public Safety | - | 594,931 | 765,137 | - | 1,360,068 |
| Public Works | 121,308 | - | 73,784 | 1,657,311 | 1,852,403 |
| Total General Capital Assets | 403,553 | 834,077 | 862,738 | 1,657,311 | 3,757,679 |
| Less: Accumulated Depreciation | - | (280,734) | (598,645) | (171,537) | (1,050,916) |
| Net General Capital Assets | <u>\$ 403,553</u> | <u>\$ 553,343</u> | <u>\$ 264,093</u> | <u>\$ 1,485,774</u> | <u>\$ 2,706,763</u> |

See accompanying independent auditor's 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, 2022

| | General Capital Assets 7/1/21 | Additions | Deletions | General Capital Assets 6/30/22 |
|--------------------------------|--|-------------------|-------------|---|
| General Government | \$ 539,897 | \$ 5,311 | \$ - | \$ 545,208 |
| Public Safety | 1,319,367 | 40,701 | - | 1,360,068 |
| Public Works | 1,492,975 | 359,428 | - | 1,852,403 |
| Total General Capital Assets | 3,352,239 | 405,440 | - | 3,757,679 |
| Less: Accumulated Depreciation | (964,659) | (86,257) | - | (1,050,916) |
| Net General Capital Assets | <u>\$ 2,387,580</u> | <u>\$ 319,183</u> | <u>\$ -</u> | <u>\$ 2,706,763</u> |

See accompanying independent auditor's report and notes to financial statements.

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Audit FYE 6.30.2022 cont.



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S 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, 2022 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 2, 2023.

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.

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

Audit FYE 6.30.2022 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.

RHR Smith & Company

Buxton, Maine
February 2, 2023



Photo by Yolanda Violette

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 or to the board chairperson at townwhitefieldpb@gmail.com. All town ordinances and forms are found on the town's Web site, as are meeting agendas and minutes.

At the March 2022 town meeting, voters approved a new Medical Marijuana Cultivation Licensing Ordinance. Voters rejected a proposed moratorium on commercial or community solar energy facilities at the March meeting but subsequently approved the moratorium at a special town meeting in June after the Planning Board incorporated a wording change that allowed an existing proposal to install a community solar farm on the Howe Road to continue.

At the 2023 town meeting, voters will be asked to approve changes to town building and development ordinance, 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 language to define the town's requirements for Accessory Dwelling Units allowed under State of Maine LD 2003 "An Act To Implement the Recommendations of the Commission To Increase Housing Opportunities in Maine by Studying Zoning and Land Use Restrictions."

Calendar Year 2022 was another busy year for the Board. In addition to reviewing 43 notices to build, the Board oversaw the review and subsequent approval of seven development projects in town to include a community solar farm on the Howe Road.

The Board has deep appreciation for long-time recording secretary, Lucy Martin. Many thanks to Lucy for her thorough notes and expert grasp of the content discussed for we would not be as effective without her.

Respectfully Submitted,

Whitefield Planning Board

Jennifer Grady, term expires March 2024

Glenn Angell, term expires March 2025

Kristin Mason, Chairperson term expires March 2023

Daniel Burns, term expires March 2023

Kathy Dauphin, term expires March 2024

(Absent)

Photo by Lucy Martin



Plumbing Inspector/ Code Enforcement Officer Report

Plumbing Inspector Report

During the calendar year 2022, a total of **42** plumbing permits were issued to residents in the following areas:

- 19 – Internal Plumbing permits
- 23 – Subsurface Wastewater permits
- 0 – Variances

As with all Towns in Maine, the State Internal Plumbing Code and State Sub-surface Wastewater Regulations are in effect. 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 by the Plumbing Inspector for compliance. If you have an upcoming plumbing project and have questions on what permits and inspections will be required, feel free to contact me with any questions.

Keep in mind that the best way to maintain your septic system is to pump your septic tank on a regular basis. Over time, tanks fill with solids, which accumulate on the bottom and build up. Not only do the accumulating solids reduce the effective capacity of the septic tank, but can cause catastrophic damage if allowed to build to the point where they flow out into your leach field. Considering the cost to install a new septic system (\$8,000 and up), pumping your tank once every 2-4 years for \$300-\$500 is money well spent!

Code Enforcement Officer Report

During the calendar year 2022, a total of **43** Notice to Build's were submitted and approved in the following areas:

| | |
|--------------------|-----------------|
| New Homes: 19 | Mobile Homes: 2 |
| Garages: 10 | Barns: 10 |
| Cabin: 2 | Workshop: 1 |
| Porch / Mudroom: 2 | Sheds: 6 |
| Deck / Shelter: 2 | School House: 1 |

Thank you for your continued cooperation.

Respectfully submitted,
Arthur C. Strout
Local Plumbing Inspector #474/CEO
Home Telephone: 207-445-3263
Cell Telephone: 207-458-2154



Photo by Yolanda Violette

Whitefield Fire and Rescue Report

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

During the past year the rescue service received 214 calls for help, however, due to staffing shortages crews managed to respond to 44 of these calls. The fire department responded to 71 calls. Calls are broken down as follows:

- Trees/wires-14
- Chimney--1
- Motor Vehicle Accidents-15
- Structure Fires out of town-6
- CO Alarms-2
- Medical Assist-6
- Brush Fires-5
- Fire Alarms-4
- Storms/Wind-3
- Mutual Aid Brush fires-1
- Motor vehicle fire-1
- Motor vehicle accident with injury-8
- Standoff Road closure-1
- Station coverage out of town-1
- Car vs deer-1
- Debris in road-1
- Transformer issue-1
- Communications team mutual aid-1
- Motor vehicle accident Mutual aid-2

Total Calls for service were 71 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 aid 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 or 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 service to inquire about how you can serve your community.



We now 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.

Again, thank you for supporting your fire and rescue service.

Respectfully submitted,
Jesse Barton
Chief Whitefield Fire and Rescue

Ben Caron
Assistant Chief

Bryan Ross
Deputy Fire



Photos by Yolanda Violette

Coopers Mills Volunteer Fire Department Report

The big news of the year was the return of the Auction. For at least two generations, it has been a tradition that served several functions. It was a traditional community gathering with folks from far and wide participating, a source of funding that raised literally hundreds of thousands of dollars to support fire services, a place where people could donate items they didn't need any more, and a source of affordable, quality goods at reasonable prices for many folks. The last few years, the Auction had been one of the many victims of the Covid pandemic, so the return is most welcome.

There was discussion about whether we had the manpower to run an auction again. As with many volunteer organizations, we were fewer and older. The discussions yielded some changes that made the auction even better. We put out a call for help from the community, gaining some great helpers who weren't members of CMVFD, but enhanced the community effort. We also were fussier about the donations we accepted. In the past, we had more merchandise than there was time to auction it off, so some good items never found new homes. People observed this year that the quality of what came to the auction block was better than in the past.

The new vinyl siding last year finished the major upgrade of the building, providing efficient, low maintenance housing for the Town's equipment. Talking about what to raise money for in the future, it didn't take long to come up with a list, including training, which dovetails with the Town's need for adding personnel. It's not a new item in our budget, since we have already been offering a scholarship for post-secondary education aimed at students intending to serve in emergency services. Our emphasis now, is shifting more toward helping existing personnel and those who are interested in becoming emergency responders, as they train to become fully qualified.

We welcome anyone interested to drop in at our meetings the first Monday of the month at 7PM (a week later if the first Monday is a holiday). If you're not into meetings, check with any member to help with the Auction or other fundraising event. Also, we encourage you to look into becoming involved with the Whitefield first responders.

Respectfully Submitted,
Chuck Vaughan, Secretary



COOPERS MILLS VOLUNTEER FIRE DEPARTMENT

Main Street - Coopers Mills, Maine 04341

2022 The Auction is Back!



Photo by Robin Huntley



Photo by Chuck Vaughn

Kings Mills Volunteer Fire Department Association



The Kings Mills Volunteer Fire Association was able to return to full activity in 2022, thanks to declining pandemic concerns. We resumed our monthly meetings and organized the much anticipated return of our July 4th celebration. The ever-popular parade, live auction, cake walk, and sale of food and refreshments attracted a big crowd. We would like to thank all community members for joining us in the celebration. We also gratefully acknowledge the help of many volunteers and donations of goods by local businesses. A group of talented local musicians provided live music. Our returnables program has continued to do very well during 2022. Many thanks to the numerous people who supported us by donating returnable cans and bottles, either at the town recycling building (those donations are shared with the Coopers Mill Volunteer Fire Department) or at the bin outside our station. We had enough revenue to maintain our fire station, including replacing an old oil furnace with a propane heater and beginning substantial interior renovations. We also helped the municipal fire department by purchasing two misting fans to keep fire fighters cool while fighting fires in summer. The Kings Mills station currently houses both Engine 3 and a communications vehicle, thus permitting a faster response time for fires in the southern part of town. 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 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.

Susanne Meidel, Secretary for Board of Directors
(Phil Yund, Randy Brann, Erik Ekholm, Judi Ekholm)



Photos by Yolanda Violette

Delta Ambulance Report



Service Report – Whitefield 2022

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. 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 Maine state data, in 2022 (January 1 – December 31), we responded to over 14,000 911-calls, 246 of which 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 16.2 minutes for emergencies.

Paramedic care is the highest level of Pre-Hospital care available. Our Paramedics exceed State Standards for recertification and respond with the latest medical technology available including 12-lead EKG and pharmaceutical interventions. Our care is reviewed in our Continuing Quality Improvement (CQI) program which is recognized as a leading process in Maine.

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.

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 22, 2023

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



Photo by Yolanda Violette

EMS and Firefighting Task Force Report

The committee taskforce came into being in the fall of 2022 with a mandate to consider and propose short and longer-term measures to deal with the looming crisis in the provision of emergency fire and medical services in Whitefield. Its immediate trigger was the prospect that Whitefield would lose all emergency medical services because the looming departure of the town's EMS chief would leave only one active EMS provider, less than the number needed for the town to retain its EMS license. On the firefighting side the picture was only marginally better. No more than eight firefighters were in a position to respond to calls which meant that because of job, family, or travel obligations the number actually available for a call was usually smaller, sometimes much smaller.

The committee and the Whitefield Fire and EMS team has addressed the immediate crisis in several ways. One firefighter and his wife took the EMS training and are now able to respond to medical calls. The town also took the step of hiring the EMS chief, who is also a very experienced professional firefighter, for 20 hours a week to be available for both fire and medical calls and to do additional much needed work at the stations while he is not responding to calls. As a result, there are now four individuals in Whitefield qualified to respond to EMS calls. Two have full-time jobs out of town and all have family and other personal obligations. But four is not enough. We are actively seeking more people interested in taking the training and becoming a medical first responder and already have a couple of good prospects. Anyone interested in pursuing this challenging but extremely rewarding opportunity should contact us, either via the town office or the station.

The committee and the WFR have also undertaken a number of other measures to address the personnel shortage, which confronts virtually all emergency services providers in the region and the nation as a whole. Permanent signs calling for more volunteers have been placed in front of the three town fire stations and others are placed seasonally along the town's roads. These have generated some inquiries which are being followed up. We urge all Whitefield residents, as you drive by and see the message "Whitefield Needs You," to ask themselves, "Well, why not join."

The WFR and the committee have undertaken other measures to enhance outreach to the people of the town. A very successful and enjoyable Halloween party was held at the central station. Over 60 children and their parents attended and had the opportunity to see our facilities and climb on the trucks. Unfortunately, a planned Christmas party at central station had to be cancelled because of dangerously icy roads. We hope to make these annual events and give the people of the town the opportunity to meet us and become familiar with what we do. Another step was creating a monthly report

about what WFR has done each month in responding to calls, training and other activities. These available on town website, social media sites and at the town office.

Training is important for the WFR, to build and refresh important skills in a demanding occupation and also to encourage a sense of teamwork. WFR is designing a small training facility near the central station, which would permit easy access to personnel and equipment and also allow townspeople passing by to see what it is that we actually do. It would likely be a two-story, partially open wooden structure that would not be particularly expensive and might be constructed by the WFR itself. We hope for support for this project from the townspeople and the town bodies that need to approve it.

The taskforce's mandate also includes a report on longer-term measures to deal with the crisis in the provision of emergency services. It's not due until the fall but it is already clear that the cost of providing emergency services is likely to increase. Whitefield has traditionally been generous in providing needed equipment for its emergency response team. At the root of the current crisis, however, is the evident need for new approaches in structure and provision of emergency services. To continue to have a professional ambulance service the town will need to pay for it in the coming fiscal year. Hiring a part-time emergency services provider was a good first step but it will almost certainly need to be continued and expanded in the future. Whitefield and other towns like it will certainly want to keep their own fire and EMS departments but ways to coordinate and possibly amalgamate services are already being discussed and are likely to be part of the future.

The committee continues to look for ideas and for volunteers to help to town provide a reliable future for firefighting and emergency medical services. It meets on Mondays at the firehouse. Those interested in participating should contact the town office for more information.

Respectfully Submitted,
Aaron Miller, Chair



Task Force Members

Seated: Erik Ekholm, Steven Cowles, Louis Sell. Standing: Judith Ekholm, Lise Hanners, Aaron Miller, Maury Prentiss, Charlene Donahue Absent: Benjamin Caron and Franklin Ober.

Photo by Yolanda Violette

Roads Committee Report

In our role as advisor to the Road Commissioner and Select Board, the Whitefield Roads Committee has been active for the nearly ten years doing the bulk of the long, medium, and short term planning and budget development. We also frequently respond to small crises in a direct physical way. This includes determining which roads to pave and determining which areas need ditching and brush cutting and the other annual budget items. These account for a huge percentage of the town's annual discretionary spending.

Responding to the mud season issues the town experienced this past winter, the Roads Committee did some research and developed a plan to address the causes. Based on this research, it was felt that there was too much salt being used on our gravel roads. This was brought to the attention of the select board and plowing contractor. The research also provided a plan to rebuild our gravel roads in a way which would make them more resistant to mud issues by placing a geofabric down, covering it with coarse gravel and topping off with a finish of smaller gravel.

Based on the apparent benefit of rebuilding gravel roads in this way, our Road Commissioner Dave Boynton has rebuilt several more sections of gravel roads including sections of Benner Lane, Rooney Lane and Devine Road. We will be assessing our gravel roads in the coming mud season to set priorities of locations to rebuild. Based on that knowledge, we have increased the amount in the roads budget to add more sections of road to be rebuilt. This will be an ongoing yearly expenditure much like our paving.

We continue getting signage for all our town roads. This is an ongoing process where we locate where to put the signposts, get them cleared by Dig Safe, and install the signpost. We have begun to add signs at the intersections of the state numbered routes and town roads. These signs will make it easier for emergency services to find their target locations without delay.

The team has cleaned out the “sign room” at the salt shed and organized our stock of traffic control and 9-1-1 signs. We continue to identify locations needing signs and getting them ordered and installed.

The Committee developed the plan to replace the paving on the apron of the salt shed. The old pavement was removed, the area was graded to provide a slope for water to drain away from the building and prevent puddles of water, and the area was paved with a thick layer of asphalt which should last for many years.

The town was given a flashing speed sign which we are using to remind motorists of the posted speed limit. We have posted it several locations and have records showing what speed folks are traveling. It appears to be effective in reducing the speed of the traffic over time.

Our biggest project was the completion of the installation of the culvert on South Hunts Meadow Road at Leonard's Crossing. Due to high water, it did not get installed last fall but was completed this summer with good results.

Our next project will be to replace the culvert under South Hunts Meadow Road that drains Joys Pond. We have developed a plan and applied for a grant that would cover the majority of the costs. This culvert has had an ongoing issue of being plugged by beavers and we hope that the replacement bridge will alleviate that issue.

We continue to monitor beaver issues at several locations in town and respond appropriately to such issues as plugged culverts and are making efforts to be proactive to prevent such events by installing "beaver deceiver" devices.

We are looking forward to working with our new Road Commissioner in the coming year and will be developing the plan of road work for the coming years.

Our regular meetings are at 4 pm the first Monday of the month at the Whitefield Fire and Rescue Station meeting room. We welcome volunteers to assist in collecting data, installing road signs and advising the Road Commissioner based on data collected.

Respectively submitted
Frank Ober, Chair

Left to Right: Edwin "Ed"
Mooney, Franklin "Frank"
Ober, Michael "Mike"
McMorrow, Erik Ekholm,
David Boynton (Road
Commissioner), Keith
Sanborn.
Absent: Dennis Merrill



Photo 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. Kip Glidden keeps the Town Office and Central Fire Station clean in addition to performing maintenance on Town buildings – often with volunteer help from Erik Ekholm or others.

Kip, Erik and Dennis Merrill have replaced the railings on the ramp to the Historical Society and are working on roof extensions over the doors to the Town Office to protect people from ice sliding off the roof. The trim around the Recycling Center overhead door has been replaced. All are needed improvements that will extend the life of the buildings, make them safer and more attractive. A contract has been signed to build a grader shed off the end of the sand shed. The Town Office furnace has been removed as the heat pumps have proven to adequately heat the office throughout the winter.

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 4th Wednesday of the month at 6 pm at the Central Fire Station. Committee members:

Charlene Donahue
Erik Ekholm
Seth Bolduc
David Hayden
Robert King
Dennis Merrill
Kip Glidden

Respectfully Submitted,
Charlene Donahue



Photo by Yolanda Violette

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 and Coopers Mills cemetery each year. Flags are also supplied for the Whitefield Cemetery and St. Denis Cemeteries. There are over 300 veterans buried in Whitefield. Libby Harmon continues to add to our knowledge of veterans as well information about other interesting past citizens.

Jon Libby, Wolfree Inc arborist, cut back trees and pruned overhanging pine branches that were encroaching on the Coopers Mills Cemetery. The trees cut were primarily locust trees that resprout aggressively and will need to be cut back regularly. Libby spread chips over the area to help suppress regrowth. Barry Tibbetts took the locust logs and turned them into posts for use around cemeteries. Hopefully in the future some of the small ancient burial grounds in Town can have fences repaired or re-erected.



The Whitefield sixth graders moved a pile of soil out of the Coopers Mills Cemetery on the Day of Caring in May. The committee cleaned the Moore Cemetery in the woods off North Fowles Road in November.

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 meets quarterly the first Wednesday of January, April, June and October at 10 am at the Central Fire Station.

Committee Members: Charlene Donahue, Libby Harmon, Jane McMorro & Barry Tibbetts

Respectfully Submitted,
Charlene Donahue

Photos by Yolanda Violette



Whitefield Trails Committee Report

The volunteers of the Whitefield Trails Committee are pleased to report that our public-access town trails continue to be popular for getting outside to enjoy the spectacular beauty of the fields, woods and rivers in Whitefield. Midcoast Conservancy is a strong partner to the trails volunteers, giving us help with mapping and signage and providing an online presence for the trails. You can read about our trails in Whitefield and print off maps and descriptions at www.midcoastconservancy.org/sheepscot-valley.

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. Other private landowners allow access to the large oxbow section of the river and across their working fields. The Marrs Ridge Trail on the middle Hunts Meadow Road is on Benne's property, featuring his granite sculptures high on the ridge. 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, these trails offer 3 miles of mostly riverside hiking.

The most recent trail in Whitefield winds across the Maguire Preserve 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 kiosk there has a new 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.

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 the ongoing maintenance of the trails or have ideas for new trails, you can volunteer by contacting David Elliott, d.elliott.92546@gmail.com

Whitefield Trails Committee cont.



Whitefield Trails volunteers Dave Wright, Kit Pfeiffer and David Elliott after a work day at the former Cooper's Mills Dam site



Granite sculpture by Sandy Benne at Marr's Ridge

New signage along Heath Road



Carlton Brook waterfall, Maguire Preserve



Photos by Kit Pfeiffer

Kings Mills Union Hall Association Report

Conceived in **1899** 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 White Elephant Sale, 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.

- **1990**, in order to preserve the Hall, it was jacked up, deteriorating joists repaired, the structure placed on new concrete pilings, and front and rear foundation walls. This was followed by a period of little utilization of this prominent landmark and the structure began to show signs of neglect.
- **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.
- **2013** a replica of the original front door was built and installed.
- **2014** a new metal roof in the likeness of the old one was completed.
- **2016** a new waterline was run under the road from the wellhead at the fire station and connected directly to a new kitchen water hydrant in the Hall. In the fall the front facade was graced with a replica of the original sign.
- **2018**, land acquisition to the north and west moved us forward in setting new goals.
- **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 its former interior appearance. Tree removal and further clean up were done on the newly acquired land.
- **2020** the Covid-19 pandemic caused all the annual events/fundraisers to be put on hold; The Fourth of July White Elephant Sale, the Annual Craft Fair, the Ham, Baked Beans, Mac ‘n Cheese Supper, the Chicken Pie Supper, the September Annual Meeting/Open House, and the Traditional Christmas Party with tree lighting and Santa’s annual visit to the children.

- **2021** our doors remained closed as the pandemic continued to fall and rise. Stumping and clearing of the land north of the Hall was done. A waterline shut off valve/curb stop was installed, as well as a new commercial kitchen faucet/sprayer. Other than a few rentals, the only event was the VERY successful Chicken Pie Sale in November; a substitute for our annual Chicken Pie Supper, with 112 scratch-made organic chicken pies sold.
- **2022**, the only fundraisers were a few rentals and the return of the Kings Mills Fourth of July celebration; the White Elephant came back to life! David Jackson installed a septic tank with a pump chamber which was made ready for the winter and future work in **2023**. Thanks David. The second Chicken Pie Sale was held in November as Covid still remained a concern. Prior to this the old ten (10) burner, two(2) ovens commercial stove gave up the ghost and parts are no longer made for it. With the wisdom and perseverance of Shane Michaud, Sr. we now have a brand new stove in its place, and just in time for the cook-off of the 154 pre-ordered Chicken Pies! Much gratitude to Shane and his helpers. Organic chickens were again donated by Common Wealth Poultry Co. in Gardiner; thanks Ryan Wilson, Sheepscot General, and others who donated produce and their time, as well as the seven (7) pie ladies, all volunteers who helped make the traditional “All Meat, No Fillers” pies. A special thanks goes out to Jennifer Grady, Iva Ripley/Michaud, son Shane Jr., and Judy Peaslee for doing the yeoman’s work in the kitchen. Amazing team work!!! Finally, instead of holding the Christmas Open House, children’s gift bags were assembled and donated to the Whitefield Food Pantry where they were handed out to families with children, along with handmade hats and mittens. The gifts were met with lots of joy and appreciation.

As in years past, window lights graced the Hall and a Christmas tree donated by Cathey and Louie 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 Louie for your gift. Monthly meetings will resume in spring 2023. 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.



Kings Mills Union Hall Association Report cont.

To all our members and the entire community, winter is a time for reflection. We thank you for your continued support. Thanks to Josh Sevon who has provided lawn care again this past year.

May we all hold fond memories of Earl Lemieux who we recently lost; an active member of the Board who supported the mission of the Hall over more years than we have been incorporated. Thanks Earl for all you have done. Peace to you and your family.

Respectfully submitted,

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

Judy Maldovan-President/Treasurer

Jennifer Grady - Vice President

Judi Ekholm - Secretary

Erik Ekholm

Iva Ripley/Michaud

Mabeline Small

Photos provided by Judy Maldovan



The Kings Mills Union Hall Association is a 501(c)(3) tax exempt organization.
January 2023

Solid Waste Committee Report

The Solid Waste Committee was formed in 2022 and charged with the following:

- (1) Research viable alternatives to the Town's solid waste program
- (2) Provide a cost analysis of each option
- (3) Make recommendations to the Select Board

The town's current solid waste program is reliant on the future capacity of the Hatch Hill landfill to accept waste generated in Whitefield. At current fill rates, Hatch Hill has less than five (5) years capacity remaining. The City of Augusta and Hatch Hill are investigating options, including constructing a vertical expansion to extend the capacity of the landfill, building a new transfer station, and hauling directly to commercial facilities. If the City chooses to continue operating a solid waste facility, it may seek to change or eliminate Whitefield's member community relationship.

As a result of this uncertainty, the Solid Waste Committee is assessing alternatives and working to collect information about current municipal solid waste generation, disposal, and recycling. The information collected will help to understand the current utilization and reliance on Hatch Hill, and to understand what options exist – and the cost associated with the options. We are proactive in this information-gathering and assessment so that if the town is forced to make a change, we are prepared to make a well-informed decision.

Additionally, the new Extended Producer Responsibility (EPR) Program for Packaging will allow municipalities to recoup some amount of the costs of solid waste management programs. In order to take full advantage of these reimbursements (beginning in 2026) the town will have to provide accurate numbers of waste generation, disposal, and recycling. We are staying on top of this!

Look for the committee meeting times posted on the town calendar.

Committee Members:

Seth Bolduc
Carole Cifrino
Richard Heath
Dennis Merrill
David Wright



Photo by Yolanda Violette

Whitefield Library Association



Serving the towns of Whitefield, Jefferson, Windsor, Pittston, Somerville and Alna

On January 14, 2022, the Whitefield Library reopened its doors to our newly renovated space. We know we took the right path when we read encouraging remarks such as this most recent from one of our patrons, “This has been such a great addition to our community. My family loves the library!” With that, on behalf of our Board of Directors, staff, volunteers and patrons, thank you for the past support which helped to make our reopening possible.

After more than 20,000 hours of volunteer labor, the five “Geezers” on the renovation crew had swept up the last of the sawdust, packed up their tools, and anxiously watched the volunteer Book Committee begin their preparation for Opening Day. Hours and hours of sorting, cataloguing, determining space, and shelving books were generously given by a small handful of determined women on a mission. They very successfully met that Day 1 opening deadline last January, but thankfully, they didn’t stop there! During this past year, they have trained over 19 new volunteers to help with circulation and patron services. They laid the framework for a fully functioning library service. Building a library requires passion and commitment, and our library has been “gifted” with every one of these community volunteers.

In order to gain future growth and sustainability we launched the most logical “next” step in the process; leadership. We were fortunate enough to be awarded a grant from the American Library Association which enabled us to have Shawn Gallagher step in as our Library Administrator. With his direction and management, we have adopted much needed policy and procedures. Also, our little library is stretching into a collaborative mode with Maine State Library facilitators, and with Shawn’s help we are meeting even more of the criteria to gain MSL affiliation. We’re so fortunate to have his energy and leadership. Wednesdays from 1:30-6:00 is a great time to meet Shawn at the library and to have a chance to chat about our library’s vision for the future.

Along with our reopening came our Children’s Program under the coordination of Emma Nelson. Storytime brought more delight and enthusiasm as families brought the kids to listen to stories, find new books, and dive into creative crafts that matched the season. The Halloween Craftacular was most definitely met with high energy and much enthusiastic participation! There will be more of that in 2023 as Ms. Emma and Hayley Parlin prepare an exciting agenda. The significance of connecting kids to books with engaging literary

experiences has a long-term positive impact for a community. What began with 46 children using our summer library in 2017, has grown to 500 “young people patrons” today. That is encouraging!

A few of our other accomplishments this year have been:

- Additional day/hours to be open
- Updated website with interactive capability for OPAC, book renewal, patron/volunteer sign up
- Book circulation increased from 294 in the summer of 2017 to 2,337 today
- Library Card for every patron
- Convenient Drop Box for returns
- Free WiFi with parking lot capability
- Free access to a patron computer with internet capability
- Installation of heat pumps to decrease energy consumption
- Organized planning for two adult programs (Book Club and Cribbage Meet)

Along with this remarkable growth comes increased costs to operate the library. Our goal is to raise operating funds through grants, donations, a variety of events throughout the year as well as an annual appeal. It has taken a village to build our little library and we thank you for your continued support.

Respectfully submitted,
Whitefield Library Board of Directors

<https://whitefieldlibrary.org/>
<https://www.facebook.com/whitefieldlibrary>

Library renovations before and after.



Photos provided by Whitefield Library

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 (whitefield-cares.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) 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



Day of Caring

Whitefield Elementary students and staff volunteering for the cleanup day at the Town Office. They raked, trimmed, swept the parking lot, weeded and removed all the debris. Thank you!



Photo by Yolanda Violette

Whitefield Historical Society

PO Box 176 Whitefield, Maine 04353

January 2023

In this post-Covid landscape, the WHS was able to resume normal activities in 2022 which included archiving, newsletters and our 3 annual programs (as described below). In addition to the programs, other projects included two restorations. First, Theresa Vincent's portrait – she was a public health nurse and School Committee member and second, George Schlosser's oil painting of the old Church School – a structure that no longer exists. For 2023 we are exploring different options for archival computer software that is more user friendly and better supported technologically.

In March, Brian O'Mahoney, resident of Whitefield, but originally from Ireland, presented a timeline of the Irish who found their way to the Maine coast and then inland to Whitefield. Today, the St. Denis Church is a National Historic landmark of the community they established.

In May Remember the Women, Part I traced the lives of three Whitefield women who served not just their community, but the State and Nation in the various roles of their nursing profession. Those remembered were Katherine Comeau, who established the Whitefield Cottage Hospital, Mary Tobin Olsen who was a local public health nurse and served in London during WWII and Irene Mooney Martin who served as an operating room nurse in the Pacific Theater during WWII.

In October, Deb Gould, author of the books The Eastern Book One: The Early Years and The Eastern Book Two: Later On described the extensive research she did to make the characters come alive on the pages. Audience members readily shared with her their favorite characters and vivid scenes. The Eastern refers to the Eastern River that forms a boundary between Pittston and Whitefield.

Thanks to collaboration with the Town and the Whitefield Fire Department, all three presentations were held in their conference room where there is ample seating, good lighting, better technology – and, a bathroom! Since the space is limited at the Town House, 2023 plans include the installation of more efficient shelving and lighting which will greatly improve conditions for archiving and storing historical items. Proof positive that donations are always welcome.

The mission of the Whitefield Historical Society is to collect and preserve material that documents and celebrates Whitefield's history. Our members, of which there are 138, all love the history of our town and invite those who feel the same to join us. Our email is whitefieldhistoricalsociety@gmail.com.

Respectfully submitted,
JoAnn Mooney, President



Whitefield Historical Society Members: William "Bill" McKeen (Vice President), Elizabeth "Libby" Harmon, Marie Sacks, Mary Jo Higgins, Christine "Chris" Colpitt, JoAnn Mooney (President), Maureen O'Connor (Secretary) Photo by Tina Laskey



The Pillars of the Whitefield Historical Society:
Chris Colpitt, Marie Sacks,
Ann Niles, Libby Harmon.

Photo by Yolanda Violette



Whitefield Food Pantry

2022 was a busy year for the Whitefield Food Pantry. Due to the increase in the cost of living, we have seen an increase not only in the number of households served but also how often they come to the pantry. We currently have about 50 active households. However, we had a total of 1,266 visits this past year, because many households come more than once a month. Thanks to the generosity of many people and businesses, the Pantry has been able to accommodate this increase, remain open weekly and allow people to take as much as they need.

We mourn the loss of Earl Lemieux, who passed away December 16, 2022. The Pantry was started many years ago by Earl and his wife Mary, who passed away 2018. They passed on their love of helping their fellow man. We will miss their wisdom and guidance. They taught us much.

We are thankful to the Calvary Bible Baptist Church for sharing their space with us. We are also thankful for the support of our community, who have donated in so many ways. We could not do it without all of you.

We are located at 150 Grand Army Road, in the basement of the Calvary Bible Baptist Church. We are open the first Friday of the month from 10-2, and every Saturday (except following the first Friday) from 10-12. All are welcome. We are a 501c3 organization, so donations are tax deductible.

Respectfully submitted by:

Tim Chase
Marie Eastman
Tom Haddad
Kelsey Kirkpatrick
Mary Lyons
Mike McMorrow
Linda & Robert Manchester
Janet Ober
Dylan O'Brien
Jeanne Shaw
Mabeline and Frank Small
Priscilla Sumabat
Tim Wilson
David Wright

Volunteers include:

Kelsey Kirkpatrick
Tom McMaster
Mike McMorrow
Linda & Robert Manchester
Lisa Nickerson
Janet Ober
Dylan O'Brien
Keith & Rose Sanborn
Maybeline Small
Priscilla Sumabat

Photo by
Yolanda Violette



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. Our service area comprises 24 towns, three watersheds and over 15,000 acres of conserved land which include 55 preserves and over 95 miles of trails.

In 2022, we protected more than 1,100 new acres of habitat; completed a scientific analysis to prioritize efforts for our 30x30 Land and Water Conservation Initiative; and developed a new tier system to manage our public lands for access, wildlife habitat, and connectivity. In addition, we launched innovative programs to promote native landscaping, protect hemlocks from disease, and remove invasive species such as knotweed; engaged thousands of school children in our nature-based educational programs; and hosted more than 150 public events covering everything from naturalist lessons to sustainable forestry.

In Whitefield this year, Midcoast Conservancy

- Complete our 29th year of water quality sampling in Sheepscot River
- Launched the Sheepscot River Rapid Geomorphic Assessment / Habitat enhancement site, a pilot study to assess the stream conditions for suitable habitat with a focus on Atlantic salmon, in partnership with DMR and USFWS
- Continued our long-standing partnership with the Whitefield Trails Committee to steward local trails

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. Feel free to call or email me or our staff anytime.

Respectfully submitted,



Pete Nichols
Executive Director



RSU #12 and Whitefield School



Superintendent's Message

February 10, 2023

Dear Citizens of Whitefield,

The Sheepscot Valley RSU 12 school district is pleased to report that the 2022-2023 academic year to date has been a success for our students, staff, and community. With the dedicated efforts of our educators, staff, and the RSU 12 Board of Directors, we have continued to focus on our vision of "Building a foundation of lifetime learning for our students, families, and communities by inspiring growth, change, and success for all students."

We are grateful for the contributions of our school board members, Gretchen Morrow, Kathleen Goetzman, and Deborah Talacko, who have been instrumental in shaping the progress we have made in RSU 12, particularly at Whitefield Elementary School. They have shown a deep commitment to the education of our students and have devoted many hours of volunteer time to the students, staff, and citizens of Whitefield.

As a reminder, we are pleased to report that we continue to provide five PreK classrooms throughout the district, with one available at Whitefield Elementary School. In addition, we offer transportation and five full school days a week of PreK education. In March, we will be taking registrations for the 2023-2024 school year, and we encourage interested families to contact Whitefield school for more information.

As we look ahead to the 2023-2024 academic year, we are in the process of developing the RSU 12 school budget. Despite continued challenges with the state subsidy calculation for education and a 6.5% increase in the maximum allowable tuition rate, which dictates school choice tuition costs for high school, we are still committed to developing a budget that supports our students while remaining fiscally conservative and maintaining Grades 9-12 school choice options. We encourage our community to learn more about our schools and our budget process through our website at www.svrso.org or by speaking with our staff and members of the RSU 12 Board of Directors.

In conclusion, we are proud of our progress in RSU 12 and look forward to continuing our work with the Whitefield community to provide inspiring educational opportunities for our students. We encourage our community to attend the RSU 12 district budget meeting on May 24th at 6:30 pm at Chelsea Elementary School and support our students in their educational journey.

Sincerely,

Howard Tuttle
Sheepscot Valley RSU 12 Superintendent



Erskine Academy

Dear Residents of Whitefield,

Erskine Academy hoped for a safer, healthier, and brighter 2022; we were not disappointed. This school year feels more hopeful and normal than the previous two, with the day-to-day challenges of mitigating the effects of the COVID pandemic receding. With this appreciated respite, Erskine Academy has focused on student safety, achievement, and socioemotional development. Key to these efforts has been building and leveraging relationships with students, families, and our communities—our most promising antidote for trauma and crisis and our best prognosis for recovery, renewal, and revitalization.

In the unprecedented past year, the EA community balanced significant challenges with our commitment to our mission, values, and each others' well-being. This report reflects our unstoppable dedication to teaching, learning, and school life. Our response to the pandemic and the lessons learned have strengthened our resolve to emerge a stronger and better Erskine Academy.

Despite recent challenges, an education fit for the times but steeped in traditional values can always be had here at Erskine Academy. Our current enrollment, approximating 63% of the secondary students from our collective eight sending towns, and a 150-member class of 2026, our largest class in recent history, indicate that our program is broadly desired and consumed by our constituents. Accordingly, we pledge our resources—town-paid tuition, private tuition, and gifts from our alumni and friends—to provide the conditions and educational experiences to inspire our students to their highest potential in school, at work, and within their communities.

Having no enrollment contracts with any community for the whole or a portion of its high schoolers, all students attend here on a voluntary, school-choice basis. This structure enables us to be nimble in our operation and business dealings and expedites problem-solving and decision-making. As we focus on essential teaching and learning processes, we are directly accountable to our students and families, who can leave us for any public high school in the area that may better meet their needs. There is no better system of accountability than the market-style kind that comes from giving parents the freedom to choose schools.

In Erskine Academy's 140th year, we continue to be a high school of choice that combines an independent education with the democratic ideal of a quality education for all. Our core values—**Scholarship, Leadership, Stewardship, and Relationships**—are at work to produce results and deliver the highest educational experience possible. A few facts about Erskine Academy today attest to its vitality and value:

Erskine Academy cont.

- With 573 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 student-to-teacher ratio
- A 100% graduation rate; a 98% four-year graduation rate for 2022
- A dropout rate of less than one percent
- Of 108 graduates in 2022, 70% were accepted to higher or continuing education, many to highly selective colleges and universities

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 existing programs. 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 contemporary programs and best practices to become the most academically and personally prepared young people in our region.

Last year, 152 students enrolled in one or more of nine **Advanced Placement** courses available on an open-enrollment basis; 251 enrolled across our twelve **Dual Enrollment** courses with nearby colleges and universities, taught here by our teachers. Participants in these programs are more likely to enroll in college directly after high school; earn better grades once there; have academic momentum to stay in college and finish; and save dollars spent on college credits. For their efforts in these early college experiences, nearly one-half of our graduates annually earn college credits while in high school; many enter college as second-semester freshmen. From 2018 to the present, Erskine Academy students received college credit for 1281 courses and realized substantial savings in college tuition.

Industry certificates, two-year degrees, apprenticeships, and military service are considered 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, as well as four-year degree programs. We are one of 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. With 66 students pursuing a certificate in a craft or trade at the **Capital Area Technical Center** in Augusta, Erskine's robust enrollment at CATC is consistently 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, 35% of our students receive specialized **Academic Assistance** or special education services to support their learning.

Now in its eleventh 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 to those who experience barriers to their learning that are outside of their responsibility.

Having completed an eight-year round as a **MELMAC Education Foundation** school in 2020, we were recently selected for a second round. As a MELMAC school, we increased students' preparedness and aspirations for continuing their education beyond high school, reduced barriers to accessing their higher education, and significantly reduced their need to take remedial courses once in college. In this second iteration with MELMAC, we will implement programming to boost students' readiness for college learning and careers.

In 2022, we became a New York Life's **"Grief-Sensitive School"** to receive staff training to increase and enhance our ability to care for grieving students.

In response to national mass shootings and with school safety our top priority, we recently conducted a third round of schoolwide training in **ALICE (Alert, Lockdown, Inform, Counter, Evacuate)**, an enhanced safety program of age and ability-appropriate options-based strategies to use in the event of a violent intrusion on the school. Staff and student training included eLearning and advisory sessions, physical exercises, and the conducting of active-shooter drills facilitated by administrators and officers from the Maine State Police and the Kennebec County Sheriff's Department. Students report feeling more confident and better equipped to respond to a significant violent assault on themselves or their school due to this training.

With 27% of our students receiving free or reduced breakfast and lunch, our student body is socioeconomically diverse. We are fortunate this year and last to be included in the Maine Department of Education's **Universal Meals Program**, providing all publicly-supported 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 closet and the **Eagles Nest**, an in-school, open-access food pantry and backpack program from which students can obtain food for after school and on weekends.

Erskine Academy cont.

Erskine Academy students continue to benefit from the best traditions of small-town schools: individualized attention, respect for diversity, a strong cooperative spirit, and numerous opportunities for leadership and service. The wide range of activities pursued by our students and staff is testimony to the vibrancy of the school community.

With COVID occupying less bandwidth in our program, we produced our most favored traditions and activities, such as **Homecoming**, **Winter Carnival**, and an in-person **Senior Week** of activities (including Baccalaureate, Class Night, and graduation).

Even in a prolonged pandemic, our students have done a great deal of good, contributing thousands of hours of community service and raising similar in funds to aid those in need nearby and as far as Central America. Beneficiaries of our school community's goodwill include causes and programs like the Home for Little Wanderers, the United Way's Day of Caring, and local families with significant medical needs. A 13th Annual Cancer Walk, with nearly 100% of our students participating, culminated in raising an aggregated donation exceeding \$50,000 for the Alford Center for Cancer Care. And in the spring of 2023, after a three-year hiatus, some students will travel abroad to Germany, while others will journey to Costa Rica on a humanitarian trip (our eleventh) to build homes in an impoverished village. By embracing volunteerism and stewardship, we engage meaningfully with our communities and 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, **The New England Association of Schools and Colleges, Inc. (NEASC)**, affirmed this in its response to our most recent Five-Year Interim Report: "...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 provide 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 in constructing a strong start for adulthood.

Thank you, Whitefield residents, for sustaining high school choice for your young people and families, a provision envied by many and available to only about 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 opportunities and accomplishments in the year ahead.

We have much to celebrate about our past, be proud of at present, and look forward to in the future. In a post-pandemic world such as this, you are succeeding if you are moving onward.

Onward Erskine Academy!

Michael J. McQuarrie
Headmaster



Photo courtesy of Erskine Academy

Lincoln Academy Report



To the Residents of Lincoln Academy's Sending Towns,

Thank you for your continuing support of Lincoln Academy, an independent school serving students from midcoast towns since our founding in 1801. The school is thriving thanks to our supportive community, vibrant and diverse student body, and hardworking faculty and staff. After more than two years of pandemic adjustments, we are back to a full schedule of academics and extracurricular programming in the 2022-23 school year.

Here is a quick “by the numbers” look at Lincoln Academy in the 2022-23 academic year:

Current Enrollment: 582 Students from 20 Towns and 15 Countries

- 35% of LA students qualified for free & reduced lunch
- 21% of current juniors and seniors attend vocational programming at BRCTC
- 20% of LA students take one or more AP classes during their years at LA
- 33% of LA students play at least one sport
- 23% participate in band, choir, and/or theater programs

Enrollment: 2022-23 school year enrollment has been strong thanks to large ninth and tenth grade classes. Next year's incoming class so far looks smaller than the graduating class, but we anticipate total enrollment to remain consistent. The residential program continues to grow, and we expect to have over 50 international and domestic students in the dorm next year.

Academics: Lincoln Academy offers 135 classes, including 42 STEM classes, 30 Performing and Visual Arts classes, 30 Advanced Placement (AP) and honors classes, and 11 vocational certificate programs through the Bath Regional Career and Technical Center (BRCTC).

Athletics: In 2022 LA sports teams found significant success: The girls tennis team won their third State title in four seasons. The boys soccer team and both boys and girls cross country teams won KVAC championships, the girls cross country for the second year in a row. Many individual athletes also won accolades and broke school records in wrestling (one new state champion!), swim, golf, and track and field.

Performing Arts: While performing arts programs were particularly hard-hit by pandemic restrictions, LA's award winning programs have bounced back this year. The theater program staged seven sold-out performances of *Les Miserables* in the fall, and 14 musicians (including band, choir, jazz, and orchestra) qualified for All-State music festivals and 29 qualified for District Honors music festivals.

Of the 125 graduates in the class of 2022:

- 62 enrolled in 4-year colleges
- 21 enrolled in 2-year colleges
- 37 entered the workforce
- 5 entered the military

Two members of the class were National Merit Semifinalists and 17 were AP Scholars. Graduates were awarded over \$350,000 in scholarships through Lincoln Academy, local, statewide, and national foundations.

Faculty Credentials

- 57% of Lincoln Academy faculty have their Master's or other advanced degree
- 5 faculty members have gone beyond their state certification to become National Teacher Certified Teachers

Career Preparation

- The First Annual Peter J. Benner Job Fair in spring 2022 hosted 19 local businesses with immediate openings for employment. Some students were hired on the spot! The second annual Job Fair is planned for April 5, 2023.
- A new weekly Career Exploration Series is currently underway, bringing professionals to campus to meet with students and discuss a wide variety of career paths.
- The online [Jobs Board](#) connected dozens of students and recent graduates with summer and year-round jobs at local businesses and organizations.

2022-23 Per-pupil tuition (set by the state, paid by towns)

| | |
|--|-----------------|
| Tuition Rate | \$12,558.90 |
| Insured Value (added to tuition for facilities upkeep) | <u>\$753.53</u> |
| Total (<i>Maximum allowable tuition/MAT</i>) | |
| | \$13,312.43 |

Accreditation: Lincoln Academy is accredited by the Maine Department of Education and the New England Association of Schools and Colleges (NEASC). The comprehensive accreditation process takes place every ten years, most recently in 2015. The school will embark on the next round of accreditation in 2023-24.

Please join us on the historic Lincoln Academy campus this year for an athletic event, concert, theater performance, or Commencement on June 2, 2023 at 4 pm. You can find more information and a calendar of upcoming events on our website, lincolnacademy.org.



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

2022 Annual Report

Greetings,

In November of 2022, the citizens of Lincoln County elected me to my sixth term as your County Sheriff. The support that the Sheriff's Office in Lincoln County receives from the citizens that elect me each term is truly humbling. It is because of this support that I am constantly trying to find ways to improve the service we provide at a cost we all can afford while providing the transparency that you all deserve.

I am pleased to announce that in 2022 a citizen's advisory committee that has been a goal of mine was finally put in place and has begun its work of providing the Sheriff's Office a wide range of perspectives and opinions on the work we do. This diverse group of citizens from all over Lincoln County are currently assisting me with policy review and our ongoing process of accreditation thru the Maine Law Enforcement Accreditation Program sponsored by the Maine Chiefs of Police Association. If you are interested in serving on this committee or learning more about just what they are doing please reach out to me at any time.

In 2022, we began to formally track the number of mental health related calls for service. The Sheriff's Office works closely with the National Alliance on Mental Illness and we strive to enhance relationships with other community mental health providers to find ways to relieve some of the reliance on law enforcement responding to those having a mental health crisis.

In 2022, this data revealed 177 calls for service that averaged 43 minutes each time. 48 percent of the time, Deputies were able to stabilize the situation based on their own training or with the assistance of community based crisis services. Over 70 percent of these calls were investigated by Deputies with specialized crisis intervention training. Less than 3 percent of these calls resulted in injury to either the Deputy or the person in crisis. The ability to deescalate situations and reduce the risk of injury to all involved is why I am committed to having all my staff trained in Crisis Intervention.

This data did show that almost 55 percent of these calls involved individuals who had previously been involved with a mental health call. Surprisingly, over 10 percent of the time these calls involved individuals that we had responded to assist 10 or more times.

Because of this data, I am committed in 2023 to finding more opportunities to "co-respond" with community mental health providers in hopes of putting in place services to reduce the amount of mental health calls involving the same individual.

More detailed data on both our mental health calls for service and our use of force can be found on our website www.lincolnso.me.

Once again, 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

Serving the citizens of Lincoln County since 1760.

Animal Control Officer'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 residents of Whitefield.

My name is Allen Oliver and I am the Animal Control Officer at the Lincoln County Sheriff's Office.

During the past year, we received a total of eighty-seven complaints from the Town of Whitefield pertaining to Animal control issues. The most common type of complaint during the past year was for dogs running at large. However, we addressed a large variety of issues ranging from stray cats, stray livestock, and cruelty to animals.

I encourage you to be observant and aware of the animals in your town and to not hesitate to give Lincoln County Dispatch a call at (207)882-7332 (non-emergency number) if you should see a situation that you feel warrants investigation. Many times, it turns out that calls do not require further action after the initial investigation. However, but if even 6 out of 10 of the situations do require further action after our involvement, that means we resolved many instances where animals safety was protected or quite possibly people or property were protected from harm by animals.

I hope you all have a great year in 2023 and please try to make sure all of your domestic animals are well cared for, and when necessary, licensed in the coming year.

Respectfully Submitted,

Allen Oliver
LCSO ACO



Photo by Yolanda Violette

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/>



State Legislature

District 13 State Senator

Cameron Reny (D)
207-287-1515
cameron.reny@legislature.maine.gov



District 47 State Representative

Edward J. Polewarczyk (R)
207-350-5911
Edward.Polewarczyk@legislature.maine.gov



Letter from Governor Janet Mills



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

Janet T. Mills
Governor



PHONE: (207) 287-3531 ([Voice](tel:(207)287-3531))

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

Letter from Senator Susan Collins

SUSAN M. COLLINS
MAINE

413 DROPPEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2677
(202) 224-2680 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins United
States Senator

Letter from Senator Angus King

Dear Friends,

January 1, 2023

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

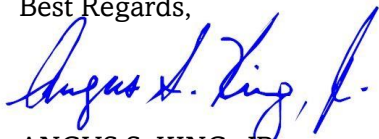
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator



Photo by Yolanda Violette

Letter from Representative Chellie Pingree

2162 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515

PHONE: 202-225-6116
FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:
AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

Dear Friends,

I hope this letter finds you well. It is my honor and privilege to serve the people of Maine's First District in Washington, DC, and I appreciate the opportunity to share this annual update with you.

This past year, our state faced unprecedented challenges, mirroring the difficulties experienced by communities across the nation. High inflation rates, a rapidly changing climate, aging infrastructure, and increasing energy costs were among the top concerns I heard while home in the district. Keeping these in mind, I was proud to work with my colleagues in the Maine Delegation to pass historic legislation to bring federal dollars back to our communities.

One of the ways we delivered for Mainers was through the passage of the Inflation Reduction Act (IRA) in August. This law provides much-needed assistance to struggling families. With the help of the IRA, Americans will save an average of \$800 per year on health insurance and Medicare beneficiaries will have increased access to medication.

Additionally, the IRA offers billions of dollars to expand rebate programs for Americans who wish to make their homes more energy efficient. Homeowners can now receive up to a 30 percent tax incentive for the cost of home solar installations and a 30 percent incentive when investing in a heat pump. Over the next decade, these rebates will offer Mainers thousands of dollars in savings while decreasing fuel costs for winters to come.

In 2022, Congress also passed meaningful legislation to help create skilled jobs in the construction, manufacturing, and engineering sectors. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act will allow the U.S. to advance its leadership in the development of semiconductors used in the manufacturing of computers, cell phones, cars, and numerous other technologies we rely on. By developing this industry at home, we can bolster our national security and lessen our reliance on foreign technology.

As I look toward this Congress, I am excited to work with my colleagues on both sides of the aisle to improve the lives of Maine people. It is critically important that we continue to take action to increase job growth, decrease inflation, take measures to promote our national security and invest in our health care and education systems.

Each year my office receives over 40,000 calls, letters, and emails from Mainers. I recognize the tremendous trust you place in having me represent you in Washington and by sharing your stories, thoughts, and concerns. Please rest assured, I will continue to fight for the interests of Mainers in Congress, and my staff and I will do everything we can to ensure your needs are met.

Sincerely,
Chellie Pingree
Member of Congress

2 PORTLAND FISH PIER, SUITE 304
PORTLAND, ME 04101
PHONE: 207-774-5019
FAX: 207-871-0720



1 SILVER STREET
WATERVILLE, ME 04902
PHONE: 207-873-5713
FAX: 207-873-5717

Letter from Representative Edward Polewarczyk



HOUSE OF REPRESENTATIVES

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

Edward Polewarczyk

67 Youngs Point Road
Wiscasset, ME 04578
Home Phone: (207) 350-5811
Edward.Polewarczyk@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

We are just beginning the first year of the 131st session, where I would first like to thank the residents of Whitefield for giving me the opportunity to serve as your State Representative. My interest and focus is a three pronged approach to our State; emphasizing a return to skilled labor in education, reducing energy costs and eliminating the state income tax. I believe these three areas are integral to bringing prosperity to Maine.

Eliminating state income taxes is necessary to help us cope with the inflation that continues to increase the prices of all that we need to sustain our families. It also makes our State more attractive to business and industry; since we compete with other States which currently do not have income tax. High energy costs have in the past deterred industry from coming to Maine. Reducing those costs will not only have a positive effect on our cost of living, but will also make our state more attractive to those high energy consuming industries.

I am excited that my first committee assignment is on the Joint Standing Committee for Education and Cultural Affairs; I look forward to working with my colleagues to accentuate and build up our trades and skilled labor force. The availability of that skilled workforce is not only an attraction to industry, but also provides better paying jobs for our families.

I encourage you to participate in your state and local governments and school board. Phone calls and letters are always welcome; and due to the wider use of technology, meetings and hearings are even more accessible. Using the homepage of the Maine Legislature: Legislature.Maine.Gov, you will find access to Committee Hearings via Zoom, where you can observe or testify for or against a bill from the comfort of your home. I will be sending a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at Edward.Polewarczyk@legislature.maine.gov, and we will gladly add you to our list.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2023.

Sincerely,

Edward J. Polewarczyk
State Representative

Sample Ballot



TOWN OF WHITEFIELD OFFICIAL BALLOT

Municipal Election ~ Town of Whitefield, State of Maine

Yolanda Violette – Town Clerk

FRIDAY, MARCH 17, 2023

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

- ☐ Leard, Joshua T
- ☐ Torbert, James R
- ☐ Write In: _____

VOTE TWO - Planning Board Members - 3 Year Term

- ☐ Write In: _____
- ☐ Write In: _____

RSU 12 School Board Representative - 3 Year Term

- ☐ Morrow, Gretchen L
- ☐ Write In: _____

Thank You ~~~ You have now finished Voting !

Annual Warrant ~~ Town of Whitefield

FY 2023-2024



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 **Seventeenth day of March, 2023, at 3:45 PM**, then and there to act upon Article 1 and by secret ballot on Article 2, the polling hours therefore 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 **Eighteenth day of March 2023 at 10:00 AM**, then and there to act on Articles 3 through 47 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; two Planning Board Members one RSU 12 School Board Member all for three-year terms.

Article 3: To see if the Town will vote to allow the **unexpended balance for FY 22-23 Maintenance and Repairs of Town Roads** to be carried over into the FY 23-24.

Note: This will allow road work approved in the current FY 22-23 to be completed in the upcoming FY 23-24.

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.

22/23 budget year interest rate 4%.

SELECT BOARD RECOMMENDS APPROVAL OF:
Taxes due **Tuesday, November 28, 2023** and **Friday, April 26, 2024** and a **5%** 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.

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. §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 non-payment 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.
22/23 Budget was \$18,500

SELECT BOARD RECOMMENDS: \$19,055 (3-0-2)
BUDGET COMMITTEE RECOMMENDS SAME:
\$19,055 (6-0)

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.
22/23 Budget was \$218,714

SELECT BOARD RECOMMENDS: \$238,112 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$238,112 (6-0)

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.

22/23 Budget was \$114,032

SELECT BOARD RECOMMENDS: \$121,664 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME:

\$121,664 (6-0)

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.

22/23 Budget was \$3,900

SELECT BOARD RECOMMENDS: \$3,525 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME:

\$3,525 (6-0)

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.

22/23 Budget was \$14,556

SELECT BOARD RECOMMENDS: \$15,714 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME:

\$15,714 (6-0)

Article 18: To see what sum the Town will vote to raise and appropriate for **Facilities Maintenance** during the ensuing fiscal year.
22/23 Budget was \$35,851

SELECT BOARD RECOMMENDS: \$41,201 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$41,201 (6-0)

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.
22/23 Budget was \$114,887

SELECT BOARD RECOMMENDS: \$198,633 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$198,633 (6-0)

Note: This includes new accounts for Delta Ambulance Services and the EMS part-time employee along with the Annual Emergency Management Operations \$500 (Year #6) 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.
22/23 Budget was \$8,000

SELECT BOARD RECOMMENDS: \$9,000 (3-1)
BUDGET COMMITTEE RECOMMENDS SAME:
\$9,000 (4-2)

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.
22/23 Budget was \$467,034

SELECT BOARD RECOMMENDS: \$460,118 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$460,118 (6-0)

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.
22/23 Budget was \$433,600

SELECT BOARD RECOMMENDS: \$438,600 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$438,600 (6-0)

Article 23: To see what sum the Town will vote to raise and appropriate for the **General Assistance Program** during the ensuing fiscal year.
22/23 Budget was \$1,500

SELECT BOARD RECOMMENDS: \$2,500 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$2,500 (6-0)

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.
22/23 Budget was \$4,700

SELECT BOARD RECOMMENDS: \$5,700 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$5,700 (6-0)

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, \$4,000; Hatch Hill, \$23,000** during the ensuing fiscal year.
22/23 Budget was \$26,800

SELECT BOARD RECOMMENDS: \$27,000 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$27,000 (6-0)

Article 26: To see what sum the Town will vote to raise and appropriate for **Salaries and Utilities for the Recycling Center** during the ensuing fiscal year.
22/23 Budget was \$4,000

SELECT BOARD RECOMMENDS: \$4,383 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$4,383 (6-0)

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.
22/23 Budget was \$9,000

SELECT BOARD RECOMMENDS: \$9,000 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$9,000 (6-0)

Note: This is the 6th 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.
22/23 Budget was \$50,700

SELECT BOARD RECOMMENDS: \$33,800 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$33,800 (6-0)

Note: This is the 2nd 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.
22/23 Budget was \$30,000

SELECT BOARD RECOMMENDS: \$150,000 (3-1)
BUDGET COMMITTEE RECOMMENDS SAME:
\$150,000 (5-1)

Note: This is the 2nd of a 2 Year appropriation

Article 30: To see what sum the Town will vote to raise and appropriate for the **Sand/Salt Shed Roof Repairs** during the ensuing fiscal year.
22/23 Budget was \$0

SELECT BOARD RECOMMENDS: \$30,000 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME:
\$30,000 (6-0)

Note: This is a 1 Year appropriation

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, Maintenance and Repairs for Town Roads, 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.
22/23 Budget was \$600

SELECT BOARD RECOMMENDS: \$600 (4-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$600
(6-0)

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.

22/23 Budget was \$57,169

Fire Truck Principal \$17,983
 Fire Truck Interest \$ 4,018
 Fire Station Principal \$18,272
 Fire Station Interest \$16,226
 \$56,499

SELECT BOARD RECOMMENDS: \$56,499 (4-0)
 BUDGET COMMITTEE RECOMMENDS SAME:
 \$56,499 (6-0)

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 22/23 | Organization Requested FY 23-24 | Select Board FY 23-24 | Budget Comm FY 23-24 | Select Board Recomnd | Budget Comm Recomnd |
|------------------------------------|--------------------------------|---|-----------------------------|----------------------------|----------------------------|---------------------------|
| American Red Cross | \$ 250 | \$ 250 | \$ 250 | \$ 250 | 3-1 | 6-0 |
| Maine General Hospice | \$ 1,137 | \$ 1,137 | \$1,137 | \$ 1,137 | 3-1 | 6-0 |
| Kenn. Behavioral Health | \$ 1,000 | \$ 1,000 | \$1,000 | \$ 1,000 | 3-1 | 6-0 |
| New Hope Midcoast | \$ 580 | \$ 696 | \$ 696 | \$ 696 | 3-1 | 6-0 |
| Spectrum Generations | \$ 990 | \$ 1,089 | \$ 1,089 | \$ 1,089 | 3-1 | 6-0 |
| Young at Heart | \$ 150 | \$ 150 | \$ 150 | \$ 150 | 3-1 | 6-0 |
| Children Center | \$ 1,128 | \$ 1,128 | \$ 1,128 | \$ 1,128 | 3-1 | 6-0 |
| Healthy Kids | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 3-1 | 6-0 |
| Waldo County Com Act | \$ 173 | \$ 3,085 | \$ 1,000 | \$ 1,000 | 3-1-1 | 6-0 |
| Lifeflight | \$ 0 | \$ 602 | \$ 0 | \$ 0 | 4-0 | 5-1 |
| Whitefield Library | See | Below | Article | # 35 | | |
| Totals | \$6,408 | \$10,137 | \$7,450 | \$7,450 | | |

SELECT BOARD RECOMMENDS: \$7,450 (see above for Recommendation #'s)
 BUDGET COMMITTEE RECOMMENDS SAME: \$7,450
 (see above for Recommendation #'s)

Article 35: To see what sum the Town will vote to raise and appropriate for the **Whitefield Library** during the ensuing fiscal year.

22/23 Budget was \$2,000 (previously in above article)

SELECT BOARD RECOMMENDS: \$15,000 (3-1-1)

BUDGET COMMITTEE RECOMMENDS SAME:
\$15,000 (4-1-1)

Article 36: To see what sum the Town will vote to raise and appropriate for the **Whitefield Food Bank** during the ensuing fiscal year.

22/23 Budget was \$3,000 (\$1,500 Taxes + \$1,500 from William Turner Charity Trust)

SELECT BOARD RECOMMENDS: \$3,000 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$3,000
(6-0)

Note: \$1,500 will come from William Turner Charity (see revenue sources Article # 40)

Article 37: 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 38: 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.

Article 39: 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 40: 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 23/24 budget** thereby decreasing the amount to be raised from property taxes.

| | |
|--|------------------|
| Auto Excise | \$425,000 |
| Boat Excise | \$ 2,200 |
| Agent Fees | \$ 11,000 |
| Licenses/Certificates | \$ 1,700 |
| Interest on Taxes | \$ 5,500 |
| Lien Cost | \$ 6,000 |
| Veteran | \$ 1,500 |
| Tree Growth | \$ 6,500 |
| Local Roads Assistance Program | \$ 45,000 |
| Cable Franchise Fees | \$ 4,800 |
| Cemetery Mowing Reimbursement | \$ 2,700 |
| Will Turner Charity Fund (Food Pantry) | \$ 1,500 |
| Unassigned Fund Balance | <u>\$300,000</u> |
| Total | \$813,400 |

22/23 Budget was \$635,750

SELECT BOARD RECOMMENDS: \$813,400

Article 41: 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 42: Shall the Town vote to appropriate **up to \$23,594 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**

SELECT BOARD RECOMMENDS APPROVAL

Note: This will be for the purchase of a defibrillator and charger. These funds may be expended in FYE 6.30.23 or FYE 6.30.24.

Article 43: 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 Fire Department**

SELECT BOARD RECOMMENDS APPROVAL

Note: This will be for the material and labor to build a Training Building. These funds may be expended in FYE 6.30.23 or FYE 6.30.24.

Article 44: Shall the Town vote to appropriate **up to \$3,500 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 Historical Society**

SELECT BOARD RECOMMENDS APPROVAL

Note: This will be for the purchase and installation of track lighting. These funds may be expended in FYE 6.30.23 or FYE 6.30.24.

Article 45: Shall the Town vote to appropriate **\$10,000 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 will be for the purpose of updating the parking lot and ADA-accessible walkway. These funds may be expended in FYE 6.30.23 or FYE 6.30.24.

Article 46: Shall the Town vote to appropriate **\$10,000 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:
King Mills Union Hall

SELECT BOARD RECOMMENDS APPROVAL

Note: This will be for a handicap-accessible bathroom. These funds may be expended in FYE 6.30.23 or FYE 6.30.24.

Article 47: Shall an ordinance entitled “**Building and Development Ordinance** of the Town of Whitefield, Maine (as amended March 2023)” be enacted?


Note: Amendments to Article # 4, # 7, # 8, # 11 # 16 & # 17 Definitions


Attested copies of the “Building and Development Ordinance of the Town of Whitefield, as amended March 2023” are available from the municipal clerk.

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 28 day of February, 2023


Lester E Sheaffer Jr, Chair


Charlene P Donahue, Vice Chair


William C McKeen

Seth A Bolduc


Keith D Sanborn

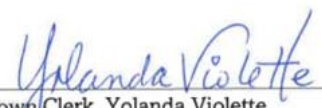
Attested: 
Whitefield Town Clerk, Yolanda Violette



Photo by Yolanda Violette

Other Completed Projects

New Wood Walkways at the Town Office

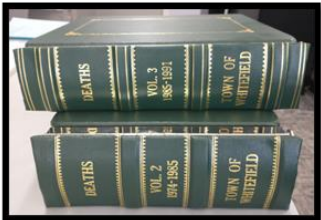
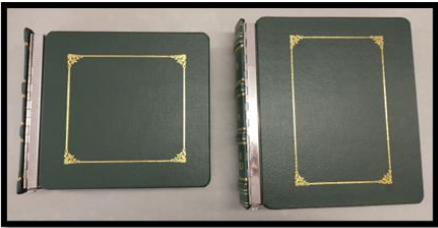


Book Restoration

Before



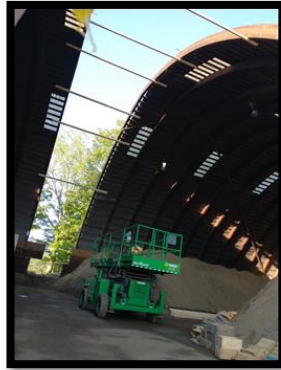
After



Photos by Yolanda Violette

Sand & Salt Shed Arch Replacement

The continuation from the 2021 annual report....



Photos by
Yolanda Violette

COMPLETE !!

Town of Whitefield 2022 Annual Report

Leonard’s Bridge on South Hunts Meadow Road

The continuation from 2021 annual report....



Photos by Yolanda Violette

Leonard's Bridge on South Hunts Meadow Road cont.



Above Photos by Yolanda Violette

Below Photos by Jane McMorrow



Leonard’s Bridge on South Hunts Meadow Road cont.



Above Photo by Keith Sanborn

Below Photos by Yolanda Violette



COMPLETE !!

Important Numbers

| | |
|---|-------------------------|
| Ambulance / Fire / State Police | 911 |
| Lincoln County Sheriff Dept. – Emergency | 911 |
| 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..... | 592-0196 Dylan Peaslee |
| 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 ***



Photo taken by Anthony “Tony” Marple of East peak of Baldpate looking toward west peak of Speck.



Photo taken of Anthony “Tony” Marple taken in LaVerna preserve, Chamberlain