A decorative border with a repeating floral and leaf pattern in white on a black background, framing the central text.

**2020**

**Annual Report**

**of the**

**Municipal Officers**

**of the Town of**

**Nobleboro, Maine**

**Incorporated 1788**

**Annual Report**  
**Municipal Officers**  
**of the Town of**  
**NOBLEBORO**  
**MAINE**  
**Incorporated 1788**



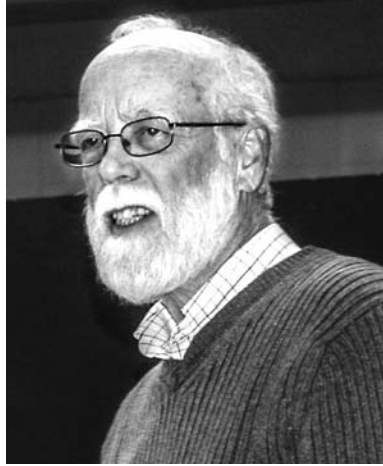
**For the Fiscal Year**  
**2020**



*Lincoln County Publishing Co.*  
Newcastle / Damariscotta, Me.



## Dedication



**Harold “Bud” Lewis**

This year’s decision on the dedication of the annual town report was easy for the Selectmen.

In 1991 Bud started his 30 years of service, a journey thru time. Bud has worn many hats in his time serving the town. He started as Ballot Clerk from 1991-1999 & then he returned in 2020 to the present. In 1992-1998 he was on the Planning Board and also served from 1996-1998 on Budget Committee and returned to Budget Committee in 2007-2013. Bud also was on the Appeals Board from 2004-2013 and then joined them again in 2018 to the present. Between serving on the boards, Bud was our Selectmen for quite a few terms. He served as Selectmen from 1998-2003 and then again most recently from 2013-2018. He did not stop there as he assisted with the 2019 Town Meeting by being our Moderator.

Bud has been an intricate part of the town as you can see for many years and in doing so, he has been a crucial part of the day-to-day activities that goes on in the town office. In the last years as Selectmen, he assisted the Town Clerk with updating the Town’s polices and personnel policies. Bud’s critiquing and writing was done with the upmost professionalism and it was greatly appreciated.

He was always the one that looked at all aspects of anything in question, reviewed all points and came up with a reasonable compromise that was acceptable by his peers. He was a great writer as mentioned before and his forte for us was writing articles for the Town as well as the Spirit of America Award(s). We knew we could count on him for assisting us in that.

Bud's presence in the town office was beyond professional, efficient and all around pleasant. He was always a pleasure to be around and to work with over the years. We are sure the residents felt the same way we did about him.

Bud is not one to just sit around, he is always on the go. You just never know what he was going to dabble into next. We know he loves helping his son Matt when it is needed. He has a love for cars, traveling, and gardening with his wife Sue.

We want to take this time and thank you Bud for all your years of dedication to the Town and we hope you continue to doing so.

**TOWN OF NOBLEBORO OFFICE HOURS**

Monday 8-4:30, Tuesday & Thursday 7:30-5:30,  
Wednesday 12-4:30, Fridays: Closed  
Telephone: 207-563-8816 \* Fax: 207-563-8212  
www.nobleboro.govoffice2.com

**TRANSFER STATION HOURS**

Tuesday thru Saturday - 8:00 am to 4:00 pm  
The front gate closes at 3:50 pm each day.  
207-563-1610

**NOBLEBORO POST OFFICE**

207-563-5514

**NOBLEBORO CENTRAL SCHOOL**

207-563-3437

**MEETING SCHEDULE**

Selectmen’s Meetings - Every other Wednesday night 7:00 pm at the Town Office Meeting Room (meeting will be at 4:30 pm during winter months starting November)

Planning Board Meetings - Third Thursday at 6:30 at the Town Office Meeting Room  
Appeals Board Meetings - Held as needed at 6:00 pm at the Town Office Meeting Room

School Board Meetings - Held on the second Monday of month at 6:00 pm at the Nobleboro Central School

Minnehata Fire Dept - Held the first Tuesday of the month at 7:00 pm at the Town Office Meeting Room

**THE TOWN OFFICE IS CLOSED ON THE FOLLOWING HOLIDAYS**

|                           |                                |
|---------------------------|--------------------------------|
| New Year’s Day            | Columbus Day                   |
| Martin Luther King Jr Day | Veterans Day                   |
| Presidents Day            | Thanksgiving Holiday           |
| Patriots Day              | (Thursday & Friday)            |
| Memorial Day              | Christmas Day                  |
| Independence Day          | December 31st (close at 12:00) |
| Labor Day                 |                                |

- If a regular holiday falls on a Sunday, the following Monday is considered a holiday: If the holiday falls on a Saturday, the preceding Friday is considered the holiday, unless otherwise regulated by law.
- (We close at 12:00 (noon) the LAST business day of the year for Closing Out Our Year End Reporting)

## **Municipal Officers**

### **SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR, FISH COMMITTEE**

|                         |        |
|-------------------------|--------|
| Richard Spear, Chairman | 4/1/21 |
| Richard Powell Jr       | 4/1/23 |
| Jon Chadwick            | 4/1/22 |

### **TOWN CLERK/OFFICE MANAGER/TREASURER/ TAX COLLECTOR/DEPUTY REGISTRAR/WARDEN**

Susan Pinnetti-Isabel

### **DEPUTY CLERK/DEPUTY TREASURER & TAX COLLECTOR/REGISTRAR**

Emerald Friend

### **SCHOOL BOARD**

|                |        |
|----------------|--------|
| W Joshua Hatch | 4/1/21 |
| Rhea Butler    | 4/1/23 |
| Michael Ward   | 4/1/21 |
| Angela White   | 4/1/22 |
| Shawna Kurr    | 4/1/22 |

### **ROAD COMMISSIONER**

|             |          |
|-------------|----------|
| Dale Wright | 4/1/2021 |
|-------------|----------|

### **TRUSTEE TO SALT BAY SANITARY DISTRICT**

|              |          |
|--------------|----------|
| Robert Whear | 4/1/2022 |
|--------------|----------|

### **SUPERINTENDENT OF SCHOOLS**

Greg Jurgensen

### **MODERATOR**

Harold Lewis/Donald Means

### **FIRE CHIEF/FIRE WARDEN**

Richard Genthner

ANIMAL CONTROL OFFICER  
Lincoln County Animal Control

DIRECTOR OF CIVIL DEFENSE  
Richard Genthner

HEALTH OFFICER  
Ingrid Sherrill

DIRECTOR AMBULANCE SERVICE  
Larry Hallowell

CODE ENFORCEMENT OFFICER/PLB & BLD INSPECTOR  
Stanley Waltz

APPEALS BOARD

|                         |          |
|-------------------------|----------|
| David Libby             | 4/1/2023 |
| Dewey Meteer            | 4/1/2022 |
| Steward Hanna           | 4/1/2023 |
| William Devoe           | 4/1/2021 |
| Harold "Bud" Lewis      | 4/1/2022 |
| Sharon Abair, Secretary |          |

BUDGET/ADVISORY COMMITTEE

Center:

|                |          |
|----------------|----------|
| Peter Lawrence | 4/1/2021 |
| Dale Wright    | 4/1/2022 |
| Kellie Peters  | 4/1/2023 |

Mills:

|                 |                 |
|-----------------|-----------------|
| Tim Andrews     | 4/1/2021        |
| Brittany Carter | 4/1/2022        |
| William Bryant  | 4/1/2022 (1 yr) |

North:

|              |          |
|--------------|----------|
| Steve Plumb  | 4/1/2021 |
| Robert Spear | 4/1/2022 |
| Buddy Brown  | 4/1/2023 |



### PLANNING BOARD

|                         |          |
|-------------------------|----------|
| Steve Plumb             | 4/1/2021 |
| Marianne Pinkham        | 4/1/2021 |
| Matthew Lewis, Chair    | 4/1/2023 |
| Laurence Keith          | 4/1/2022 |
| Peter Gabbe             | 4/1/2023 |
| Sharon Abair, Secretary |          |

### RECREATION COMMITTEE

|             |          |
|-------------|----------|
| Phil Page   | 4/1/2022 |
| Ken York    | 4/1/2021 |
| Terry Spear | 4/1/2022 |
| Darren York | 4/1/2021 |

### CEMETERY COMMITTEE

|                           |          |
|---------------------------|----------|
| Laurel McBurnie, Chairman | 4/1/2022 |
| Mary Sheldon              | 4/1/2022 |
| Henry Simmons             | 4/1/2021 |
| Bob Jackson               | 4/1/2022 |

### BALLOT CLERKS

#### DEMOCRATS:

Sharon Abair, Todd Brackett, Heather Elowe, Kelsey Gibbs,  
 Carolyn Hardman, Harold Lewis, Susan Lewis, David Libby,  
 Debbie Libby, Ellen Najpauer, Marianne Pinkham, Kara Sewall,  
 Mary Sheldon, Matthew Silverman, Elizabeth Smalley, Betty Welt

#### REPUBLICANS:

Mary Ellen Anderson, Dorcelle Brown, Pamela Campbell, Brittany Carter,  
 Keena Cates, Heather Chadwick, Nancy Hartford, Britt Hatch,  
 Dawn LaFlamme, Judith Lawrence, Peter Lawrence, Harvey Moody,  
 Peggy Nelson, Mitchell Wellman

#### GREEN INDEPENDENT:

Daniel Nutter

## Assessors' Report

Property owners are reminded to call and **make an appointment** with the Assessors to meet on Saturday, April 3, 2021 from 9:00 a.m. to 12 noon at the Town Office Meeting Room. Any taxpayer is welcome to discuss and declare any and all taxes.

### 2020 COMMITMENT

|                  |                        |
|------------------|------------------------|
| Land & Buildings | 332,259,300.00         |
| Personal         | 1,354,600.00           |
| Exempt           | <u>(11,020,505.00)</u> |
|                  | 322,593,400.00         |
| Tax Rate         | <u>.0125</u>           |
| Tax Raised       | 4,032,417.50           |

### COMPUTATION OF ASSESSMENT

|                                 |                   |                     |
|---------------------------------|-------------------|---------------------|
| Municipal Appropriation         | 1,059,256.00      |                     |
| Education                       | 3,391,664.00      |                     |
| County Tax                      | 449,325.12        |                     |
| Overlay                         | <u>61,420.04</u>  |                     |
|                                 |                   | 4,961,705.16        |
| Allowable Deductions:           |                   |                     |
| State Municipal Revenue Sharing | 100,000.00        |                     |
| Homestead Reimbursement         | 8,6097.66         |                     |
| BETE Reimbursement              | 1205.00           |                     |
| Other Revenue                   | <u>741,985.00</u> |                     |
|                                 |                   | <u>(92,9287.66)</u> |
| Net Assessment for Commitment   |                   | 4,032,417.50        |

## Selectmen's Report

The Town of Nobleboro was very busy in 2020. The office staff did a great job in dealing with the COVID-19 pandemic. Our Office Manager/Town Clerk Susan Pinnetti-Isabel, along with Emerald Friend deserve a lot of credit for managing people in and out of the office keeping everybody safe. In 2021 we hope to hire another full-time person to help in the office.

We continue to accept credit cards for payments on daily transactions.

We still offer Rapid Renewal for Motor Vehicle which allows you to re-register on-line. Rapid Renewal has been a positive convenience for our customers. You also have the capability through Inland Fishery and Wildlife to go on-line and re-register your ATVs, snowmobiles & boats as well as hunting and fishing licenses. The links to these can be found on the town's website.

There are no changes to our office hours for 2020 They will remain the same as the prior years: Monday 8:00-4:30, Tuesday & Thursday 7:30-5:30, Wednesday 12:00-4:30, and closed on Fridays.

We would like to give many thanks to all the committees that serve the town, the planning board, appeals board, and budget committee who have worked hard all year to help the town run smoothly.

We would also like to recognize and thank our Code Enforcement Officer Stanley Waltz and Tax Assessor Dennis (Frank) Reed. They continue to work hard for the town, putting in more hours as it has been a busy year. We appreciate their time and efforts in all they do.

The Town continues to work with Lincoln County Animal Control. In 2020 they did a great job in responding to many calls in Nobleboro. We would like to remind you if you have a dog it needs to be registered per State Law.

Lincoln County ACO has been working with the town office to be sure all are complying. If you have any animal concerns and/or problems, please feel free to contact LC Animal Control at 563-3200 or 882-7332.

In May, the Dow Scholarship Committee awarded two (2) \$500.00 scholarships. One scholarship went to Madison Thompson and the second went to Zachary Bhe. We wish them both the best of luck in their education. George Dow was a great resource for the town and was always proud of "The Little Town with a Big Heart."

We also awarded the Frances & Heather Key Scholarship Fund. This scholarship is to assist Nobleboro students interested in pursuing an education beyond high school. Frances Key was a resident of Nobleboro since 1973 and was an active member of the community. Her daughter Heather is also honored in memory through this scholarship award.

We awarded Natalie Burns \$750.00 scholarship. We wish her well in her future endeavors.

Applications for both Scholarships can be obtained in the spring at the Nobleboro Town Office, the Town's website & at the guidance offices at the local schools. These applications are available for Nobleboro students only.

We would like to recognize Camp Kieve for their contribution to the Town in the amount of \$15,000. This is in lieu of the taxes because they are for non-profit.

We want to thank the Comprehensive Plan Committee in working on and creating a new plan. They should have it ready to vote on in November or next March. They all have been working diligently on getting this Comprehensive Plan done.

Many thanks go out to all the Fire Chief Richard Genther and all the members of the Minnehata Fire Dept/Nobleboro Fire Department. They have grown their membership to around 16. This gives them the ability to respond to more than 200 calls.

The town is in good shape financially and we closely follow the advice of our auditors. We used \$50,000 from surplus to repair a fire truck in 2020. Our surplus ended in 2020 at \$553,931.85. We are down from last year's surplus of \$571,806.27 at the end of 2019. This makes us down \$17,874.42 for the year.

Don't forget to vote on Friday, March 19, 2021 from 12:00 to 6:00 pm at the Town Office conference room. We hope to be back to a regular Town Meeting in 2022. We hope everyone stays healthy and safe during 2021.

Nobleboro Board of Selectmen  
RICHARD SPEAR, Chairman  
RICHARD POWELL JR.,  
JON CHADWICK

## Selectmen's Financial Report

### #501 TOWN ADMINISTRATION

|                          |              |                     |
|--------------------------|--------------|---------------------|
| Town Payroll             | \$111,349.17 |                     |
| Selectmen                | \$16,000.00  |                     |
| School Board             | \$3,000.00   |                     |
| Election Expenses/Clerks | \$6,347.46   |                     |
| FICA                     | \$9,925.70   |                     |
| Legal Fees               | \$1,394.25   |                     |
| Assessing                | \$18,000.00  |                     |
| Health Insurance         | \$32,979.66  |                     |
| Retirement Insurance     | \$3,500.00   |                     |
| Health Insurance /Reimb  | \$0.00       |                     |
| Miscellaneous            | \$695.39     |                     |
| Bond Council             | \$0.00       |                     |
| Unemployment             | \$0.00       | <u>\$203,191.63</u> |
| Appropriation            | \$206,089.00 |                     |
| Unexpended               | -\$2,897.37  | <u>\$203,191.63</u> |

### #502 GENERAL ADMINISTRATION

|                            |              |                    |
|----------------------------|--------------|--------------------|
| Postage                    | \$1,897.72   |                    |
| Office Supplies            | \$2,427.93   |                    |
| Books & Supplies           | \$1,321.14   |                    |
| Deed & Lien Expense        | \$2,752.75   |                    |
| Computer Maintenance       | \$14,179.97  |                    |
| Copier Maintenance         | \$2,434.99   |                    |
| Town Reports               | \$2,949.00   |                    |
| Audit                      | \$9,075.00   |                    |
| Website Fees               | \$660.00     |                    |
| Advertising                | \$1,977.51   |                    |
| Tax Maps                   | \$0.00       |                    |
| Training                   | \$173.00     |                    |
| Town Insurance             | \$28,691.50  |                    |
| Office Equipment Purchases | \$1,436.57   |                    |
| Computer Hardware          | \$1,687.48   |                    |
| Misc / Petty Cash          | \$926.29     | \$72,590.85        |
| Reimbursement-Insurance    | -\$21,175.98 |                    |
| Reimbursement-Liens        | \$0.00       | <u>\$51,414.87</u> |

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|   |             |                    |
|---|-------------|--------------------|
| Appropriations                            | \$52,610.00 |                    |
| Unexpended                                | -\$1,195.13 | <u>\$51,414.87</u> |
| <b>#504 MAINTENANCE OF TOWN BUILDINGS</b> |             |                    |
| FICA                                      | \$132.39    |                    |
| Telephone                                 | \$3,403.77  |                    |
| Electric                                  | \$4,514.34  |                    |
| Heating Oil                               | \$4,171.78  |                    |
| Maintenance of Grounds                    | \$4,300.00  |                    |
| Building Repair                           | \$9,629.69  |                    |
| Building Supplies                         | \$350.00    |                    |
| Equipment & Repair                        | \$760.12    |                    |
| Snowplowing                               | \$900.00    |                    |
| Cemeteries                                | \$0.00      |                    |
| Security System                           | \$536.85    |                    |
| Cleaning Town Office                      | \$1,730.50  |                    |
| Miscellaneous                             | \$0.00      |                    |
| Salt & Sand Shed                          | \$0.00      |                    |
| Generator Maintenance                     | \$923.92    | <u>\$31,353.36</u> |
| Appropriation                             | \$30,325.00 |                    |
| Insurance Reimbursement                   | \$7,350.00  |                    |
| Unexpended                                | -\$6,321.64 | <u>\$31,353.36</u> |
| <b>#510 STREET LIGHTS</b>                 |             |                    |
| Central ME Power                          | \$5,744.03  | <u>\$5,744.03</u>  |
| Appropriation                             | \$5,500.00  |                    |
| Unexpended                                | \$244.03    | <u>\$5,744.03</u>  |
| <b>#511 FIRE DEPARTMENT</b>               |             |                    |
| FICA                                      | \$2,461.86  |                    |
| Fire Chiefs                               | \$0.00      |                    |
| Firemen's Salaries                        | \$32,181.00 |                    |
| Telephone                                 | \$622.36    |                    |
| Electric-Mills                            | \$267.86    |                    |
| Heating Oil-Mills                         | \$1,074.68  |                    |
| Gas & Oil                                 | \$3,887.83  |                    |
| EMS Supplies                              | \$0.00      |                    |
| Copier Maintenance                        | \$1,010.62  |                    |
| Dry Hydrant                               | \$0.00      |                    |
| FD Repair                                 | \$28,701.62 |                    |
| Pump Test Repairs                         | \$1,500.00  |                    |
| Flow Test                                 | \$1,576.50  |                    |

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|                                |              |                     |
|--------------------------------|--------------|---------------------|
| Hose Test                      | \$2,587.50   |                     |
| Med Eval                       | \$900.00     |                     |
| Ladder Test                    | \$535.00     |                     |
| Training                       | \$1,163.67   |                     |
| EMS Dues                       | \$1,079.00   |                     |
| BLS Compliance                 | \$1,300.00   |                     |
| Operating extra                | \$108.00     |                     |
| FD                             | \$515.00     |                     |
| FD Insurance                   | \$5,700.00   |                     |
| Suppl Insurance                | \$510.00     |                     |
| Equipment                      | \$23,080.00  |                     |
| Turnout Gear                   | \$5,971.61   |                     |
| Misc                           | \$1,355.83   |                     |
| Public Education               | \$0.00       |                     |
| EMS System                     | \$0.00       |                     |
| Ins Claim                      | \$0.00       |                     |
| Misc                           | \$0.00       | <u>\$118,089.94</u> |
| Appropriation                  | \$120,000.00 |                     |
| Refunds                        | \$0.00       |                     |
| FEMA Reimbursement             | \$0.00       |                     |
| Unexpended                     | -\$1,910.06  | <u>\$118,089.94</u> |
| <b>#514 FD LOAN PAYMENT</b>    |              |                     |
| Appropriated                   | \$23,453.00  |                     |
| Unexpended                     | -\$5.39      | <u>\$23,447.61</u>  |
| <b>#520 WINTER MAINTENANCE</b> |              |                     |
| Snowplow Contractor            | \$130,314.99 |                     |
| Sand Payment                   | \$20,043.80  |                     |
| Salt Payment                   | \$14,959.22  | <u>\$165,318.01</u> |
| Appropriations:                |              |                     |
| Article 7 Plowing              | \$130,315.00 |                     |
| Article 7 Sand/Salt            | \$42,500.00  |                     |
| Unexpended                     | -\$7,496.99  | <u>\$165,318.01</u> |
| <b>#526 ROAD MAINTENANCE</b>   |              |                     |
| Cold Patch                     | \$7,180.40   |                     |
| Gravel                         | \$18,060.10  |                     |
| Culverts                       | \$871.77     |                     |
| Signs                          | \$4,741.81   |                     |
| Backhoe / excavator            | \$26,875.00  |                     |
| Dump Truck                     | \$7,559.00   |                     |

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|                                |              |                     |
|--------------------------------|--------------|---------------------|
| Pickup                         | \$0.00       |                     |
| Brush/Tree Removal             | \$12,500.00  |                     |
| Dozer / Grader                 | \$0.00       |                     |
| Grading & Ditching             | \$0.00       |                     |
| Labor                          | \$20,278.50  |                     |
| Roadside Mowing                | \$1,934.00   |                     |
| Miscellaneous                  | \$0.00       |                     |
| Permits                        | \$98.37      |                     |
| Sidewalk Repair                | \$0.00       |                     |
|                                |              | <u>\$100,098.95</u> |
| Appropriation                  | \$121,000.00 |                     |
| DOT State Funds                | \$0.00       |                     |
| Unexpended                     | -\$20,901.05 |                     |
|                                |              | <u>\$100,098.95</u> |
| <b>#528 Hot Top</b>            |              |                     |
| Hot Top Paving                 | \$63,653.00  |                     |
| Hot Top Sidewalks              | \$0.00       | \$0.00              |
|                                |              | <u>\$63,653.00</u>  |
| Appropriated                   | \$150,000.00 |                     |
| Unexpended                     | -\$86,347.00 |                     |
|                                |              | <u>\$63,653.00</u>  |
| <b>#550 GENERAL ASSISTANCE</b> |              |                     |
| Balance 1/1/2020               | \$3,346.48   |                     |
| Acct                           | -\$500.00    |                     |
| Acct                           | -\$200.00    |                     |
| Balance 12/31/2019             |              | \$2,646.48          |
| Appropriation                  | \$0.00       |                     |
| Receipts/GA Reimb.             | \$0.00       |                     |
| Balance                        |              | <u>\$2,646.48</u>   |
| <b>#570 ANIMAL CONTROL</b>     |              |                     |
| FICA                           | \$0.00       |                     |
| Linc Cty ACO                   | \$1,302.48   |                     |
| Veterinary                     | \$0.00       |                     |
| Animal Shelter                 | \$2,135.90   |                     |
| Dog Leash Law                  | \$0.00       |                     |
| Mileage                        | \$0.00       |                     |
| Misc Supplies                  | \$0.00       | <u>\$3,438.38</u>   |
| Appropriation                  | \$6,032.00   |                     |
| Warrant Fee                    | \$479.00     |                     |
| Unexpended                     | -\$3,072.62  | <u>\$3,438.38</u>   |



**#580 CEO/BLD/PLB**

|                                |             |                    |
|--------------------------------|-------------|--------------------|
| FICA                           | \$1,245.48  |                    |
| CEO Officer                    | \$16,282.97 |                    |
| Div Health Engineering         | \$1,785.00  |                    |
| Mileage                        | \$3,198.00  |                    |
| Equipment                      | \$0.00      |                    |
| Misc -Training                 | \$40.00     | <u>\$22,551.45</u> |
| Unexpended                     | \$20,063.58 | <u>\$42,615.03</u> |
| Appropriation                  | \$20,474.00 |                    |
| Permits                        | \$22,141.03 | <u>\$42,615.03</u> |
| Local Road Assistance Fund     |             |                    |
| Balance Forward 01/01/2020     | \$2,912.00  |                    |
| 2020 Local Rd Assistance       | \$32,192.00 | <u>\$35,104.00</u> |
| Transferred to Road Maint Acct | \$33,000.00 |                    |
| Balance Forward                | \$2,104.00  | <u>\$35,104.00</u> |

**#600 MISCELLANEOUS**

|                              | Appropriated       | Expended          | Balance           |
|------------------------------|--------------------|-------------------|-------------------|
| FICA                         | \$20.00            | \$15.26           | \$4.74            |
| MMA                          | \$3,322.00         | \$3,322.00        | \$0.00            |
| Planning Board               | \$300.00           | \$50.00           | \$250.00          |
| Appeals Board                | \$100.00           | \$0.00            | \$100.00          |
| Advertising                  | \$100.00           | \$52.50           | \$47.50           |
| Comprehensive Planning Board | \$6,000.00         | \$1,200.25        | \$4,799.75        |
| Ice House Park               | \$900.00           | \$900.00          | \$0.00            |
| Budget Comm Sec              | \$250.00           | \$200.00          | \$50.00           |
| Training                     | \$100.00           | \$165.00          | -\$65.00          |
| Wells Hussey                 | \$300.00           | \$300.00          | \$0.00            |
|                              | <u>\$11,392.00</u> | <u>\$6,205.01</u> | <u>\$5,186.99</u> |
| Appropriation                |                    | \$11,392.00       |                   |
| Unexpended                   |                    | -\$5,186.99       | <u>\$6,205.01</u> |

**#700 OUTSIDE AGENCIES**

|                           | Appropriated | Expended    | Unexpended |
|---------------------------|--------------|-------------|------------|
| Coastal Kids Preschool    | \$500.00     | \$500.00    | \$0.00     |
| New Hope for Women        | \$830.00     | \$830.00    | \$0.00     |
| Midcoast Community Action | \$1,060.00   | \$1,060.00  | \$0.00     |
| Spectrum Generation       | \$1,598.00   | \$1,598.00  | \$0.00     |
| CLC Ambulance             | \$27,250.00  | \$27,250.00 | \$0.00     |
| Aos93 Adult Ed            | \$6,185.00   | \$6,185.00  | \$0.00     |
| CHIP                      | \$1,000.00   | \$1,000.00  | \$0.00     |

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|                           |                    |                    |               |
|---------------------------|--------------------|--------------------|---------------|
| Healthy Kids Program      | \$2,000.00         | \$2,000.00         | \$0.00        |
| Highland Cemetery         | \$1,000.00         | \$1,000.00         | \$0.00        |
| Skidompha Library         | \$16,400.00        | \$16,400.00        | \$0.00        |
| LCTV                      | \$0.00             | \$3,279.98         | \$0.00        |
| Elder Care                | \$4,000.00         | \$4,000.00         | \$0.00        |
| Dam. Lake Snowmobile Club | \$648.00           | \$648.00           | \$0.00        |
| Midcoast Conservancy      | \$3,000.00         | \$3,000.00         | \$0.00        |
|                           | <u>\$65,471.00</u> | <u>\$68,750.98</u> | <u>\$0.00</u> |

Appropriation (art. 33,36,37, 39) \$65,471.00

Art. 38 LCTV \$3,279.98

Snowmobile Refund-Art. 40 \$68,750.98

**#750 TRANSFER STATION-TOWN SHARE**

Expended \$56,843.00 \$56,843.00

Appropriation \$56,843.00 \$56,843.00

**#777 BOAT LANDING**

Maintenance \$1,086.00

Docks \$750.00

Miscellaneous \$21.09

Unexpended \$1,857.09

Article 11 \$657.09

Appropriation \$1,200.00 \$1,857.09

**#790 ALEWIVE FISH STREAM ACCT. (Fish Sales)**

Beginning Balance \$0.00

Operation Expenses \$5,526.38

Contracted Services \$8,900.00

Reimb to Newcastle \$20,309.31

Reimb to Nobleboro \$20,309.31

Over Expended \$55,045.00

Appropriation \$0.00

Alewives Sales 2020 \$55,045.00

\$55,045.00

**#795 FISH LADDER RESTORATION**

1/1/20 Beginning Balance \$56,623.08

Donations \$0.00

Bills Paid/Repairs -\$66,445.36

Town Transfer for Project \$60,537.58

Balance 12/31/20 \$50,715.30

**#850 RECREATION COMMITTEE FUND**

|                          |             |                    |
|--------------------------|-------------|--------------------|
| Balance Forward 1/1/20   | \$13,519.97 |                    |
| Appropriation            | \$0.00      |                    |
| Deposits                 | \$0.00      |                    |
| Expenditures             | -\$153.74   |                    |
| Balance Forward 12/31/19 |             | <u>\$13,366.23</u> |

**Acct # 985 TAX ANTICIPATION**

|                         |             |                 |
|-------------------------|-------------|-----------------|
| Expended                | \$983.21    | <u>\$983.21</u> |
| Appropriation           | \$2,700.00  |                 |
| Unexpended (Article 46) | -\$1,716.79 | <u>\$983.21</u> |

**#999 COUNTY BUDGET**

|               |              |                     |
|---------------|--------------|---------------------|
| Expended      | \$449,365.12 | <u>\$449,365.12</u> |
| Appropriation | \$449,365.12 |                     |
| Unexpended    | \$0.00       | <u>\$449,365.12</u> |

**CAPITOL FUND-FIRE TRUCK**

|                                 |             |                   |
|---------------------------------|-------------|-------------------|
| Balance Forward 1/1/20          | \$17,748.07 |                   |
| Interest Earned                 | \$3.82      |                   |
| Appropriation                   | \$0.00      |                   |
| Withdrawals (Due to Gen Fund) - | \$10,275.00 |                   |
| Balance Forward 12/31/20        |             | <u>\$7,476.89</u> |

**ALEWIVE FISH SAVINGS ACCT**

|                        |              |                    |
|------------------------|--------------|--------------------|
| Balance Forward 1/1/20 | \$50,037.19  |                    |
| Interest Earned        | \$14.10      |                    |
| Deposits               | \$17,826.33  |                    |
| Withdrawals            | -\$16,320.45 |                    |
| Balance 12/31/20       |              | <u>\$51,557.17</u> |

**UNEMPLOYMENT ACCT (SCHOOL)**

|                  |            |                   |
|------------------|------------|-------------------|
| Balance Forward  | \$7,248.09 |                   |
| Interest Earned  | \$2.23     |                   |
| Withdrawals      | \$0.00     |                   |
| Deposits         | \$2,000.00 |                   |
| Balance 12/31/20 |            | <u>\$9,250.32</u> |

**FRANCES & HEATHER KEY SCHOLARSHIP FUND**

|                        |             |                     |
|------------------------|-------------|---------------------|
| Balance forward 1/1/20 | \$92,963.96 |                     |
| Interest Earned        | \$1,570.66  |                     |
| Capital Gains          | \$4,455.93  |                     |
| Appr/(Dep)             | \$10,341.40 |                     |
| Fees                   | -\$698.72   |                     |
| Scholarships           | -\$750.00   |                     |
| Balance 12/31/20       |             | <u>\$107,883.23</u> |

**BARTLETT CEMETERY SAVINGS ACCT**

|                        |             |                    |
|------------------------|-------------|--------------------|
| Balance forward 1/1/20 | \$13,941.61 |                    |
| Interest Earned        | \$229.65    |                    |
| Capital Gains          | \$651.01    |                    |
| Appr/(Dep)             | \$1,513.96  |                    |
| Fees                   | -\$102.12   |                    |
| Contributions          | \$0.00      |                    |
| Balance 12/31/20       |             | <u>\$16,234.11</u> |

**CEMETERY SAVINGS ACCOUNT**

|                        |             |                    |
|------------------------|-------------|--------------------|
| Balance forward 1/1/20 | \$48,204.93 |                    |
| Interest Earned        | \$793.91    |                    |
| Capital Gains          | \$2,250.61  |                    |
| Appr/(Dep)             | \$5,233.83  |                    |
| Fees                   | -\$353.07   |                    |
| Contributions          | \$0.00      |                    |
| Balance 12/31/20       |             | <u>\$56,130.21</u> |

**DOW SCHOLARSHIP FUND**

|                             |             |                    |
|-----------------------------|-------------|--------------------|
| Balance forward 1/1/20      | \$28,734.51 |                    |
| Interest Earned             | \$456.05    |                    |
| Capital Gains               | \$1,297.31  |                    |
| Appr/(Dep)                  | \$2,988.94  |                    |
| Distributions (Scholarship) | -\$1,000.00 |                    |
| Fees                        | -\$203.12   |                    |
| Contributions               |             |                    |
| Balance 12/31/20            |             | <u>\$32,273.69</u> |

## Town Clerk's Report

To the Citizens of Nobleboro:

The following is the annual report of the Town Clerk's Office for the year ending December 31, 2020

### Vital Statistics Recorded

Deaths  
26

Marriages  
12

Births  
14

| <b>Date of Death</b> | <b>Name</b>               | <b>Age</b> |
|----------------------|---------------------------|------------|
| 1/9/2020             | Robert Seddon Trial Jr.   | 80         |
| 1/22/2020            | Thomas E. Wright          | 77         |
| 2/8/2020             | Alvah I Moody             | 92         |
| 3/2/2020             | Jeffrey E. Chapman        | 56         |
| 3/17/2020            | Mollie Baldwin            | 75         |
| 3/17/2020            | Arthur E. Mack            | 79         |
| 3/29/2020            | Willa C. Vinal            | 89         |
| 4/13/2020            | Paul Rodney Baldwin       | 83         |
| 4/30/2020            | Raymond S. Waltz          | 90         |
| 5/20/2020            | William Horton            | 94         |
| 6/5/2020             | Karen W. Milliman         | 91         |
| 6/12/2020            | James E. Kaler Sr.        | 73         |
| 6/13/2020            | Gareth Gwain Trask        | 83         |
| 6/25/2020            | Melba M. Boynton          | 83         |
| 6/27/2020            | Aedan Charles McCarthy    | 82         |
| 7/5/2020             | John Edward Knapp         | 85         |
| 7/9/2020             | Adney Millard Peck Jr.    | 83         |
| 8/5/2020             | Elizabeth Cherry Owen     | 64         |
| 8/14/2020            | Jennifer L. St. Cyr       | 40         |
| 8/20/2020            | Hollis Clinton Nelson Jr. | 82         |
| 8/28/2020            | Helen G. Pietila          | 98         |
| 10/9/2020            | Myrtis J. Cain            | 75         |
| 11/7/2020            | Florence D. York          | 83         |
| 11/10/2020           | Beatrice K. Trial         | 78         |
| 12/14/2020           | David L. Whitney          | 83         |
| 12/17/2020           | Judith Moody Beck         | 81         |

**DOG LICENSES SOLD**

|                               |            |
|-------------------------------|------------|
| Male/Female                   | 24         |
| Neutered/Spayed               | 206        |
| Paid to the State of Maine    | \$858.00   |
| Paid to the Town of Nobleboro | \$642.00   |
| Late Fees Collected           | \$500.00   |
| Total                         | \$2,000.00 |

**\*\*\*Note-As of 2/1/2021 there is a \$25.00 late fee added, in addition to the license fee, for all unlicensed dogs. To avoid this extra cost, try to remember that dog licenses are due JANUARY 1st of each year\*\*\***

**HUNTING/FISHING LICENSES**

|                               |            |
|-------------------------------|------------|
| Paid to the State Treasurer   | \$6,552.50 |
| Paid to the Town of Nobleboro | \$375.25   |
| Total                         | \$6,927.75 |

**BOAT/ATV/SNOWMOBILE REGISTRATIONS**

|                               |             |
|-------------------------------|-------------|
| Paid to the State Treasurer   | \$30,346.08 |
| Paid to the Town of Nobleboro | \$7,152.80  |
| Total                         | \$37,498.88 |

**\*\*PLEASE REMEMBER TO BRING IN YOUR OLD REGISTRATIONS FOR CARS, BOATS, ATV'S & SNOWMOBILES\*\***

**\*\*\*\*ATTENTION VOTERS\*\*\*\***

**Are you turning 18 in 2021?**

**Have you moved to the Town of Nobleboro?**

**Do you know which party you are enrolled in?**

**Have you recently changed your address?**

**Are you interested in becoming a ballot clerk?**

**If you stop by the Town Office, we would be happy to answer these questions and any other questions that would help make your voting experience a good one.**

**REMEMBER THAT WE HAVE ABSENTEE BALLOTS AVAILABLE 30 DAYS PRIOR TO ALL ELECTIONS!!**

Respectfully,  
SUSAN PINNETTI-ISABEL,  
Town Clerk

# TAX COLLECTOR'S REPORT

|  |          |                          |                     |
|--|----------|--------------------------|---------------------|
| 2020 COMMITMENT                            |          |                          | 4,015,485.00        |
| SUPPLEMENTAL                               |          |                          | <u>9,631.25</u>     |
|  |          |                          | <u>4,025,116.25</u> |
| COLLECTED                                  |          | 3,877,127.39             |                     |
| UNCOLLECTED (AS OF 12/31/2020)             |          | 137,434.69               |                     |
| ABATEMENTS/PREPAIDS                        |          | <u>10,554.17</u>         |                     |
|  |          | <u>4,025,116.25</u>      |                     |
| UNCOLLECTED: 2020 TAXES (AS OF 12/31/2020) |          |                          | <u>137,434.69</u>   |
| 52 DUCK PUDDLE TRUST                       | 1,885.00 | HENNY, BRANDON T         | 376.25              |
| ANDERSON, CHRISTOPHER                      | 5,556.25 | HILTON, JEFFREY          | 2,177.50            |
| BALL, ANTHONY                              |          | HUPFELD, PETER EST OF    | 25.00               |
| RANDALL JACKSON                            | 397.50   | LANE, LYNDON L           | 212.50              |
| BAUM, JILL B M                             | 1,357.50 | LEEMAN, WAYNE C          | 2,043.75            |
| BENNER, DAVID JR                           | 1,756.25 | LEIGHTON, DAVID D        | 307.00              |
| BENNER, ROY                                | 388.75   | LESSNER, DEBRA           | 618.75              |
| BENNER, WILLIAM                            | 596.25   | LESSNER, DEBRA           | 3,640.00            |
| BENT, CAROL ESTATE OF                      | 2,670.00 | LESSNER, DEBRA           | 773.75              |
| BLACK STONE POINT                          |          | LESSNER, DEBRA           | 225.00              |
| OYSTERS INC                                | 255.00   | MCNAMARA, KEVIN          | 432.50              |
| BODOR, WILLIAM L                           | 16.23    | MELANSON, ALBERT         | 514.50              |
| BRYANT, PATRICIA                           | 3,855.00 | MOODY, THOMAS            | 1,701.25            |
| CAMPBELL, WILLIAM B                        | 1,928.75 | NILES, MICHAEL J JR      | 450.00              |
| CHASSE, JOHN N                             | 286.25   | NORTHSTAR ME LLC         | 3,243.75            |
| CHASSE, JOHN N                             | 2,193.75 | OBRIEN, JAMES            | 440.00              |
| CLIFFORD BILLY G                           | 441.25   | OLIVER, JASON            | 1,712.50            |
| CLIFFORD BILLY G                           | 2,212.50 | OLIVER JOHN W JR         | 575.00              |
| CORBIN, JAMES                              | 1,668.7  | OLIVER, JOSHUA H         | 352.50              |
| CRONKHITE, RICKY A                         | 2,193.75 | PARSONS, BRENDEN         | 1,251.25            |
| CUNNINGHAM, SHEENA L                       | 814.73   | PIERI, LOUIS A SR EST OF | 74.43               |
| CUNNINGHAM, PAUL                           | 155.43   | PINE STATE RECYCLING INC | 686.25              |
| DAIUTE, MARK H                             | 3,948.75 | POLAND, SARAH E          | 220.00              |
| DAIUTE, MARK H                             | 355.00   | QUINTAL PHILIP II        | 1,526.25            |
| DAIUTE, MARK H                             | 328.75   | QUINTAL PHILIP II        | 178.75              |
| DUBORD, MICHAEL B                          | 1,342.50 | QUINTAL PHILIP II        | 56.25               |
| FELTIS, SHAWN T                            | 1,982.50 | QUINTAL PHILIP II        | 330.00              |
| FREKER, JOHN C                             | 526.25   | QUINTAL, LISA J          | 1,980.43            |
| FREKER, JOHN C                             |          | RICHMOND, ERIC           | 2,633.79            |
| M&A L TRUST                                | 6,035.21 | RUNDELL, MICHAEL E       | 406.25              |
| GERARD, ELLEN W                            | 5,153.75 | SAWYER, ALISON L         | 1,127.25            |
| GILBERT, CATHERINE                         | 1,106.25 | SCHUMACHER J&R LLC       | 2,072.50            |
| GRIMES, JAMES M                            | 2,687.50 | SIMMONS, HENRY           | 631.25              |
| GROTH, MARIANNE L                          | 2,852.50 | SIMMONS, HENRY           | 178.75              |
| HAMMOND, PAUL                              | 4,676.25 | SIMMONS, HENRY           | 23.75               |
| HATCH, RICHARD E                           | 1,152.50 | SIMMONS, HENRY           | 1,663.75            |

|                         |           |                           |                   |
|-------------------------|-----------|---------------------------|-------------------|
| SPARRELL, STEPHEN       | 1,703.75  | TOWNSEND DALE F           | 26.25             |
| SPRAGUE, PAULA K        | 1,737.50  | VANNAH, STANLEY JR        | 32.50             |
| ST CLAIR, HOLLY ROBERTS | 1,662.50  | WEAVER, SARAH R 1/2 TRUST | 2,286.25          |
| ST PIERRE, J MARC       | 1,393.75  | WEBER, MARIE              | 1,444.37          |
| STANLEY, CARMEN         | 388.75    | WILLIAMS, EVA             | 245.77            |
| STANLEY, CARMEN         | 4,088.75  | YORK, MICHELLE M          | 915.00            |
| STEEVES, SHANE          | 541.2     | YOUNG, MAYNARD R &        |                   |
| TAX AQUIRED PROPERTY    | 2,457.50  | LOUISE                    | 16.20             |
| TIDEWATER CREEK         |           | ZIMMERMAN, DARYL          | 843.12            |
| REALTY TRUST            | 19,218.98 |                           | <u>136,641.19</u> |

**UNCOLLECTED: PERSONAL PROPERTY: 2020 (AS OF 1/1/2021)**

|                          |        |                        |                   |
|--------------------------|--------|------------------------|-------------------|
| BLOUIN, DICK             | 1.02   | SPRAGUE SUE & CHESTER  | 12.50             |
| BREWER, HERB             | 100.00 | TALBOT, DAVID & JULIE  | 6.25              |
| HEAL, ALAN               | 100.00 | TIDEWATER CREEK REALTY | 362.50            |
| JORDAN, SANDY            | 21.25  | WAITT, LISA            | 75.00             |
| LINCOLN, ROBERT          | 12.50  |                        | <u>793.52</u>     |
| REVISION IMPACT FUND LLC | 58.75  |                        | <u>137,434.71</u> |
| SAVAGE, MICHAEL          | 43.75  |                        |                   |

**ABATEMENTS:REAL ESTATE 2020**

|                          |          |                  |                 |
|--------------------------|----------|------------------|-----------------|
| DELISLE, AUGUST          | 1,283.75 | CHAPMAN, DAMIAN  | 783.25          |
| FARRIS, GEORGE ESTATE OF | 255.00   | ATWOOD, MILFORD  | 1,312.50        |
| CLARK, DAVID HARRY       | 31.25    | CUNNINGHAM, PAUL | 187.50          |
| HORST, ROBERT            | 10.00    |                  | <u>3,863.25</u> |

**ABATEMENTS:PERSONAL PROPERTY 2020**

|                       |                 |
|-----------------------|-----------------|
| TIDEWATER TELECOM INC | 1,415.00        |
|                       | <u>1,415.00</u> |
|                       | <u>6,693.25</u> |

**UNCOLLECTED: 2019 TAXES (AS OF 1/1/2021)**

|                      |                 |                          |                  |
|----------------------|-----------------|--------------------------|------------------|
| UNCOLLECTED          | 21,550.97       |                          |                  |
| BENNER, WILLIAM J    | 382.53          | O'BRIEN, JAMES           | 463.65           |
| BENT CAROL ESTATE OF | 2,695.58        | OLIVER, JOHN W JR        | 928.01           |
| CLIFFORD, BILLY      | 485.51          | PINE STATE RECYCLING INC | 735.41           |
| CLIFFORD, BILLY G    | <u>2,310.84</u> | QUINTAL, PHILIP II       | 1,568.36         |
| CORBIN, JAMES        | 1,709.66        | QUINTAL, PHILIP II       | 232.16           |
| FELTIS, SHAWN T      | 2,020.79        | QUINTAL, PHILIP II       | 110.67           |
| GRIMES, JAMES M      | 2,719.88        | QUINTAL, PHILIP II       | 382.13           |
| HATCH, RICHARD E     | 760.25          | SPRAGUE, PAULA K         | 1,762.46         |
| HILTON, JEFFREY      | 2,283.08        |                          | <u>21,550.97</u> |

**UNCOLLECTED: PERSONAL PROPERTY: 2019 (AS OF 1/1/2021)**

|                          |       |                          |                  |
|--------------------------|-------|--------------------------|------------------|
| BREWER, HERB             | 95.60 | SPRAGUE, SANDY & CHESTER | 11.95            |
| HEAL, ALAN               | 95.60 | TALBOT, DAVID & JULIE    | 5.98             |
| JORDAN, SANDY            | 20.31 | WAITT, LISA              | 71.70            |
| LINCOLN ROBERT           | 11.95 |                          | <u>387.17</u>    |
| MCKENNEY, JASON          | 17.92 |                          | <u>21,938.14</u> |
| REVISION IMPACT FUND LLC | 56.16 |                          |                  |



**UNCOLLECTED: 2018 TAXES (AS OF 1/1/2021)**UNCOLLECTED 710.19**UNCOLLECTED: 2018 PERSONAL PROPERTY (AS OF 1/1/2021) 710.19**

|                 |       |                        |               |
|-----------------|-------|------------------------|---------------|
| BLAKE, DEAN     | 40.95 | RICE, ADAM             | 58.50         |
| BLAKE, EARL     | 17.55 | SILVARIA, CHRISTOPHER  | 64.35         |
| BLASTOW, GEORGE | 81.90 | SIMMONS, DIANNE        | 17.55         |
| BREWER, HERB    | 93.60 | SMITH, LIBBY           | 93.60         |
| HEAL, ALAN      | 93.60 | SPRAGUE, SUE & CHESTER | 11.70         |
| JORDAN, SANDY   | 19.89 | TALBOT, DAVID & JULIE  | 5.85          |
| LINCOLN, ROBERT | 11.70 | WAITT, LISA            | 70.20         |
| MCKENNEY, JASON | 17.55 |                        | <u>710.19</u> |
| PORTER, MARK    | 11.70 |                        |               |

**UNCOLLECTED: 2017 TAXES (AS OF 1/1/2021)**UNCOLLECTED 672.35**UNCOLLECTED: 2017 PERSONAL PROPERTY (AS OF 1/1/21) 672.35**

|                 |       |                        |               |
|-----------------|-------|------------------------|---------------|
| ALLEN, SUSAN    | 56.50 | ROWLING, ROGER         | 16.95         |
| BLAKE, DEAN     | 39.55 | SILVARIA, CHRISTOPHER  | 62.15         |
| BLAKE, EARL     | 16.95 | SIMMONS, DIANNE        | 16.95         |
| BLASTOW, GEORGE | 79.10 | SMITH, LIBBY           | 90.40         |
| BREWER, HERB    | 90.40 | SPRAGUE, SUE & CHESTER | 11.30         |
| LINCOLN, ROBERT | 11.30 | THORNE, RON            | 28.25         |
| MCKENNEY, JASON | 16.95 | WAITT, LISA            | 67.80         |
| PORTER, MARK    | 11.30 |                        | <u>672.35</u> |
| RICE, ADAM      | 56.50 |                        |               |

**UNCOLLECTED: 2016 TAXES (AS OF 1/1/2021)**UNCOLLECTED 570.96**UNCOLLECTED: 2016 PERSONAL PROPERTY( AS OF 1/1/21) 892.83**

|                        |       |                        |               |
|------------------------|-------|------------------------|---------------|
| BLASTOW, GEORGE        | 76.30 | PORTER, MARK           | 10.90         |
| BREWER, HERB           | 87.20 | RICE, ADAM             | 54.50         |
| BREWER, LORI           | 54.50 | SHEEPSCOT JOINERY      | 90.47         |
| BROOKLYN URBAN MAN INC | 11.99 | SIBLEY, DAVID          | 87.20         |
| CAMPBELL, CHARLOETTE   | 87.20 | SIMMONS, DIANNE        | 16.35         |
| DANIELSON, APRIL       | 54.50 | SMITH, LIBBY           | 87.20         |
| HISLER, WARREN         | 21.80 | SPRAGUE, SUE & CHESTER | 10.90         |
| LIBBY, HEIDI           | 76.30 | WATT, LISA             | 65.40         |
| LINCOLN, ROBERT        | 0.12  |                        | <u>892.83</u> |

**UNCOLLECTED: 2015 PERSONAL PROPERTY( AS OF 1/1/21) 946.40**

|                        |        |                        |               |
|------------------------|--------|------------------------|---------------|
| ALLEN, SUSAN           | 52.00  | LIBBY, HEIDI           | 72.80         |
| BLASTOW, GEORGE        | 72.80  | SHEEPSCOT JOINERY      | 86.32         |
| BREWER, HERB           | 83.20  | SIBLEY, DAVID          | 83.20         |
| BREWER, LORI           | 52.00  | SIMMONS, DIANNE        | 15.60         |
| BROOKLYN URBAN MAN INC | 11.44  | SMITH, LIBBY           | 83.20         |
| CITY TOURS OF MAINE    | 124.80 | SPRAGUE, SUE & CHESTER | 10.40         |
| DANIELSON, APRIL       | 52.00  | WAITT, LISA            | 62.40         |
| HARRISON, RON          | 63.44  |                        | <u>946.40</u> |
| HISLER, WARREN         | 20.80  |                        |               |

**UNCOLLECTED: 2014 PERSONAL PROPERTY( AS OF 1/1/21)**

|                        |        |                        |                        |
|------------------------|--------|------------------------|------------------------|
| ALLEN, SUSAN           | 51.00  | LIBBY, HEIDI           | 71.40                  |
| BLASTOW, GEORGE        | 71.40  | MAJOR, SCOTT           | 290.70                 |
| BREWER, HERB           | 81.60  | SHEPSCOT CUSTOM        |                        |
| BREWER, LORI           | 51.00  | WOODWORK               | 84.66                  |
| BROOKLYN URBAN MAN INC | 11.22  | SIBLEY, DAVID          | 81.60                  |
| CITY TOURS OF MAINE    | 122.40 | SIMMONS, DIANNE        | 15.30                  |
| CROCKETT, WENDY & JIM  | 61.20  | SMITH, LIBBY           | 81.60                  |
| DANIELSON, APRIL       | 1.75   | SPRAGUE, SUE & CHESTER | 10.20                  |
| HISLER, WARREN         | 20.40  |                        | <u><b>1,107.43</b></u> |

**2020 Personal Property Taxes**

| NAME                                    | ASMT    | TAX      |
|---|---------|----------|
| ADT LLC                                 | 0       | 0.00     |
| AMERIGAS PROPANE LP                     | 0       | 0.00     |
| ANDREWS RON                             | 1,0000  | 125.00   |
| ASELAVON INC                            | 0       | 0.00     |
| BAKER EDWARD                            | 5,500   | 68.75    |
| BERNIER, JOANNE                         | 1,000   | 12.50    |
| BLOUIN DICK                             | 5,500   | 68.75    |
| BREWER HERB                             | 8,000   | 100.00   |
| CAMERON CHARLES                         | 15,000  | 187.50   |
| CHANEY DINA                             | 19,700  | 246.25   |
| CIT TECHNOLOGY FINANCING SER INC        | 500     | 6.25     |
| COASTAL TELCO SERVICES                  | 285,300 | 3,566.25 |
| COASTAL WOODWORKING INC                 | 83,000  | 1,037.50 |
| COGSWELL JALINE R                       | 3,000   | 37.50    |
| DIRECTV LLC                             | 18,600  | 232.50   |
| DISH NETWORK LLC                        | 5,900   | 73.75    |
| DISHNET SATELLITE BROADBAND LLC         | 0       | 0.00     |
| EASTERN TRADERS LTD                     | 29,300  | 366.25   |
| FARRIN ALBERT & NANCY                   | 1,000   | 12.50    |
| FELTIS SHAWN                            | 1,500   | 18.75    |
| FIRST DATA MERCH SER CORP               | 0       | 0.00     |
| FIRSTLIGHT FIBER INC                    | 5,900   | 73.75    |
| GCN HOLDING LLC                         | 0       | 0.00     |
| GRAYHAWK LEASING LLC                    | 2,000   | 25.00    |
| HARRIS CHRISTINA & GEORGE               | 1,000   | 12.50    |
| HEAL ALAN                               | 8,000   | 100.00   |
| HUGHES NETWORK SYSTEMS LLC              | 2,100   | 26.25    |
| JORDAN SANDY                            | 1,700   | 21.25    |
| KILLIAN DENNIS & ELIZABETH              | 7,000   | 87.50    |
| LINCOLN ROBERT                          | 1,000   | 12.50    |
| MAILFIINANCE INC                        | 0       | 0.00     |
| MAINE RSA #1 INC                        | 164,000 | 2,050.00 |
| MANUFACTURER SERVICES GROUP/WELLS FARGO | 0       | 0.00     |
| MARITIME ENERGY INC                     | 15,000  | 187.50   |

|                                   |         |          |
|-----------------------------------|---------|----------|
| NPRTO NORTH-EAST, LLC             | 2,500   | 31.25    |
| PELLETIEF JEFF                    | 1,500   | 18.75    |
| PITNEY BOWES GLOBEL FIN SER LLC   | 0       | 0.00     |
| PITNEY BOWES INC                  | 0       | 0.00     |
| PORTLAND CELLULAR                 | 4,400   | 55.00    |
| QUADIANT INC                      | 0       | 0.00     |
| QUINTANA ZACHERY                  | 1,000   | 12.50    |
| REVISION IMPACT FUND LLC          | 4,700   | 58.75    |
| SALERNO CARMEN                    | 7,000   | 87.50    |
| SAVAGE MICHAEL                    | 3,500   | 43.75    |
| SCIENTIFIC GAMES INT'L            | 1,200   | 15.00    |
| SERENCKO JANICE                   | 5,000   | 62.50    |
| SKPRAGUE ED                       | 1,500   | 18.75    |
| SMELTZER JANET                    | 6,000   | 75.00    |
| SPECTRUM NORTHEAST LLC            | 1,400   | 17.50    |
| SPRAGUE SUE & CHESTER             | 1,000   | 12.50    |
| ST JEAN PAMELA J                  | 3,000   | 37.50    |
| STAPLES JEFF & MAUREEN            | 12,000  | 150.00   |
| SUKEFORTH JIM & MELISSA           | 3,000   | 37.50    |
| TALBOT DAVID & JULIE              | 500     | 6.25     |
| TIAA COMMERCIAL FINANCE INC       | 0       | 0.00     |
| TIDEWATER CREEK REALTY TRUST      | 29,000  | 362.50   |
| TIDEWATER TELCOM INC              | 137,500 | 1,718.75 |
| TIME WARNER                       | 417,900 | 5,223.75 |
| TOWNLINE CAMPING LLC              | 4,500   | 56.25    |
| U S BANK NATIONAL ASSOC.          | 0       | 0.00     |
| WAITT LISA                        | 6,000   | 75.00    |
| WELLS FARGO FINANCIAL LEASING INC | 0       | 0.00     |

## List of Taxpayers

| <b>Owner</b>                        | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|-------------------------------------|----------------|-------------------|------------|
| 23 MAPLERIDGE LLC                   | 021-025        | 368,900           | 4,611.25   |
| 52 DUCK PUDDLE TRUST                | 023-028-A      | 150,800           | 1,885.00   |
| 6 WALKER FARM ROAD<br>REALTY TRUST  | 026-032        | 555,100           | 6,938.75   |
| ABAIR SHARON E                      | 007-019        | 69,700            | 871.25     |
| ABAIR SHARON E                      | 009-046        | 103,900           | 1,298.75   |
| ACHORN GERALD B JR                  | 005-033-A      | 137,700           | 1,721.25   |
| ADAMS JOHN D                        | 004-014        | 163,800           | 2,047.50   |
| ALFIERI LIVING TRUST,<br>JAMES P    | 003-028-001    | 349,600           | 4,370.00   |
| ALFIERI LIVING TRUST,<br>PATRICIA E | 005-053-A      | 50,700            | 633.75     |
| ALLAN COREY A                       | 001-017        | 229,900           | 2,873.75   |
| ALLEN ERIC R                        | 013-001        | 249,100           | 3,113.75   |
| ALLEN MARK S                        | 009-041        | 221,200           | 2,765.00   |
| ALLEN REBECCA                       | 004-003        | 123,000           | 1,537.50   |
| ALLEY GREGORY S                     | 007-054        | 240,100           | 3,001.25   |
| ALOISIO GREGORY W                   | 003-062        | 397,100           | 4,963.75   |
| AMES LAUREL E                       | 010-099        | 163,000           | 2,037.50   |
| AMES ROBERTA                        | 010-117        | 145,700           | 1,821.25   |
| AMNOTT CRAIG                        | 027-031-A      | 412,500           | 5,156.25   |
| AMNOTT FAMILY TRUST 50%             | 018-013        | 23,300            | 291.25     |
| AMNOTT FAMILY TRUST UAD             | 027-014        | 466,700           | 5,833.75   |
| ANDERSON CHRISTOPHER S              | 004-029-B      | 444,500           | 5,556.25   |
| ANDERSON CLAUDE                     | 028-006        | 677,400           | 8,467.50   |
| ANDERSON MARY ELLEN                 | 015-010        | 198,900           | 2,486.25   |
| ANDERSON WAYNE F                    | 009-034-A      | 156,300           | 1,953.75   |
| ANDREJCAK ALBERT G                  | 012-019-A      | 262,400           | 3,280.00   |
| ANDRES PATRICIA L                   | 021-013        | 248,500           | 3,106.25   |
| ANDREWS TIMOTHY                     | 010-052        | 215,500           | 2,693.75   |
| ANGELL CHARLES F                    | 016-038-A      | 50,700            | 633.75     |
| ANNA B PARKER TRUST                 | 003-057        | 602,200           | 7,527.50   |
| ARBUCKLE CAROL S                    | 002-026        | 24,700            | 308.75     |
| ARNOLD MARY BESS                    | 021-039        | 42,600            | 532.50     |
| ARNOLD MARY BESS                    | 021-041        | 520,900           | 6,511.25   |
| ARSENAULT JOHN N                    | 016-016        | 465,300           | 5,816.25   |
| ATWOOD MILFORD W                    | 023-023        | 48,500            | 606.25     |
| ATWOOD MILFORD W                    | 023-023-003    | 136,100           | 1,701.25   |
| ATWOOD MILFORD W                    | 023-023-005    | 31,100            | 388.75     |
| ATWOOD MILFORD W                    | 023-023-009    | 31,100            | 388.75     |
| ATWOOD MILFORD W                    | 023-023-010    | 31,100            | 388.75     |
| ATWOOD MILFORD W                    | 023-023-011    | 31,100            | 388.75     |
| ATWOOD MILFORD W                    | 023-023-012    | 31,100            | 388.75     |
| ATWOOD MILFORD W                    | 023-023-013    | 31,100            | 388.75     |
| ATWOOD MILFORD W                    | 023-023-B      | 34,400            | 430.00     |
| ATWOOD MILFORD W                    | 023-023-C-01   | 33,000            | 412.50     |
| ATWOOD MILFORD W JR                 | 013-037        | 180,100           | 2,251.25   |

| <b>Owner</b>                          | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---------------------------------------|----------------|-------------------|------------|
| ATWOOD MILFORD W JR                   | 023-013        | 345,000           | 4,312.50   |
| ATWOOD MILFORD W JR                   | 023-023-A      | 182,400           | 2,280.00   |
| ATWOOD MILFORD W JR                   | 023-023-B-001  | 9,900             | 123.75     |
| AUGUSTINI MICHAEL C                   | 010-028        | 206,300           | 2,578.75   |
| AZZARA SUZANNE G                      | 013-005        | 164,100           | 2,051.25   |
| B3 PROPERTIES LLC                     | 013-025        | 213,100           | 2,663.75   |
| BAILEY JAY S                          | 023-008        | 188,300           | 2,353.75   |
| BAILEY MARY B                         | 003-012        | 210,600           | 2,632.50   |
| BAILEY MERRILL B                      | 010-110        | 282,300           | 3,528.75   |
| BAKER DENNIS E &<br>DORIS D LNG TRUST | 016-002        | 235,100           | 2,938.75   |
| BAKER E. DENNIS<br>LIVING TRUST       | 016-001        | 254,700           | 3,183.75   |
| BAKER LARRY L                         | 009-006-B      | 209,600           | 2,620.00   |
| BALCK STONE POINT<br>OYSTERS LLC      | 010-035        | 126,100           | 1,576.25   |
| BALDWIN ANDREW P                      | 009-029-F      | 262,500           | 3,281.25   |
| BALDWIN ANTHONY                       | 009-029-E      | 106,900           | 1,336.25   |
| BALDWIN JAMES YORK                    | 007-010-A      | 237,500           | 2,968.75   |
| BALDWIN MOLLIE                        | 010-045        | 188,700           | 2,358.75   |
| BALDWIN PAUL                          | 009-029        | 192,500           | 2,406.25   |
| BALDWIN POINT LLC                     | 026-021        | 272,800           | 3,410.00   |
| BALDWIN ROBERT C JR                   | 007-010-B      | 205,900           | 2,573.75   |
| BALDWIN ROBERT C JR<br>ET AL TRUSTEES | 007-010        | 279,500           | 3,493.75   |
| BALDWIN ROBERT D                      | 025-002        | 39,800            | 497.50     |
| BALDWIN ROBERT D                      | 025-003        | 412,200           | 5,152.50   |
| BALDWIN ROBERT D                      | 025-025        | 32,600            | 407.50     |
| BALL ANTHONY<br>RANDALL JACKSON       | 006-006        | 31,800            | 397.50     |
| BALL EVELYN M                         | 003-072        | 259,700           | 3,246.25   |
| BALL FAITH R                          | 009-042-A      | 159,900           | 1,998.75   |
| BALL HARRIET J                        | 005-053        | 28,000            | 350.00     |
| BALL MARKHAM                          | 005-003        | 151,400           | 1,892.50   |
| BALL MARTHA H                         | 024-027        | 506,700           | 6,333.75   |
| BALL MICHAEL B                        | 004-041-A      | 45,100            | 563.75     |
| BALL ROBERT M                         | 024-026        | 318,400           | 3,980.00   |
| BALL RYAN J                           | 003-058-B      | 345,700           | 4,321.25   |
| BALTES CAROLYN S                      | 023-002-H      | 323,800           | 4,047.50   |
| BALTES CLETUS J                       | 023-002-E      | 515,200           | 6,440.00   |
| BAMFORTH PATRICIA P<br>REV TRUST      | 026-035        | 349,200           | 4,365.00   |
| BANKS JAMIE L                         | 010-077        | 235,000           | 2,937.50   |
| BANTA JOHN H                          | 015-046        | 90,500            | 1,131.25   |
| BAPTIST CHURCH                        | 015-006        | 0                 | 0.00       |
| BAPTIST PARSONAGE                     | 014-025-A      | 156,000           | 1,950.00   |
| BARKALOW ROBERT E                     | 010-086        | 192,800           | 2,410.00   |
| BARNES CATHERINE<br>BESTON TR UA      | 004-033-A      | 322,600           | 4,032.50   |

| <b>Owner</b>               | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|----------------------------|----------------|-------------------|------------|
| BARNUM WILTON J            | 004-006-A      | 248,200           | 3,102.50   |
| BARRON LYNDON D            | 014-001-B      | 36,900            | 461.25     |
| BARRON LYNDON D            | 014-001-C      | 236,300           | 2,953.75   |
| BARRON LYNDON D            | 014-001-D      | 38,000            | 475.00     |
| BARSTOW CHRISTOPHER B      | 003-017-B      | 73,600            | 920.00     |
| BARSTOW CHRISTOPHER R      | 005-055-C      | 98,900            | 1,236.25   |
| BARSTOW CHRISTOPHER R      | 005-056        | 1,100             | 13.75      |
| BARSTOW JAMIE M            | 005-055        | 158,100           | 1,976.25   |
| BARSTOW, MICHAEL EST OF    | 003-025        | 30,300            | 378.75     |
| BARTER CODY S              | 004-048        | 167,800           | 2,097.50   |
| BARTER JANEEN M            | 012-035        | 157,500           | 1,968.75   |
| BARTLETT KATHI             | 004-037        | 185,400           | 2,317.50   |
| BARTLETT, ANDREW J         | 015-055        | 168,700           | 2,108.75   |
| BARTOLOMEI DYNASTY TRUST   | 001-015        | 685,800           | 8,572.50   |
| BARTOLOMEI DYNASTY TRUST   | 001-016        | 94,000            | 1,175.00   |
| BARTRUG BRUCE A            | 014-008        | 190,700           | 2,383.75   |
| BASCOM KENDALL H           | 010-005        | 109,500           | 1,368.75   |
| BATCHELDER JASON A         | 002-007-H      | 77,900            | 973.75     |
| BATCHELDER, JASON A        | 002-005        | 11,100            | 138.75     |
| BATCHELDER, JASON A        | 002-007-G      | 28,000            | 350.00     |
| BATHE, INGRID              | 010-108        | 164,000           | 2,050.00   |
| BAUKUS WILLIAM J JR        | 021-042        | 381,500           | 4,768.75   |
| BAUKUS WILLIAM JR          | 021-040        | 39,700            | 496.25     |
| BAUM JILL B M              | 010-070        | 108,600           | 1,357.50   |
| BEAULIEU RETREAT LLC       | 025-016        | 415,100           | 5,188.75   |
| BEAVER POINT CAMP LLC      | 008-013-A      | 491,900           | 6,148.75   |
| BECK AARON M               | 027-006-C      | 288,700           | 3,608.75   |
| BECK ALLAN                 | 008-010-B      | 44,700            | 558.75     |
| BECK ALLAN A               | 027-006-A      | 406,200           | 5,077.50   |
| BECK ROBERT A LIVING TRUST | 027-027        | 391,400           | 4,892.50   |
| BECKER MARK CALDWELL       | 010-060        | 148,700           | 1,858.75   |
| BECKER MARK CALDWELL       | 010-061        | 20,800            | 260.00     |
| BECKER MARK CALDWELL       | 010-062        | 5,300             | 66.25      |
| BECKMANN, ANNE BALDWIN     | 025-026        | 296,700           | 3,708.75   |
| BECKWITH ROBERT            | 003-058-F      | 330,700           | 4,133.75   |
| BEDFORD J CORNELIUS        | 016-031        | 377,200           | 4,715.00   |
| BELLOWS DEXTER R           | 016-025        | 331,100           | 4,138.75   |
| BENJAMIN WALLACE B         | 021-010        | 234,100           | 2,926.25   |
| BENNER CALE                | 010-112        | 166,300           | 2,078.75   |
| BENNER COLT D              | 010-033        | 283,600           | 3,545.00   |
| BENNER DAVID A JR          | 015-052        | 140,500           | 1,756.25   |
| BENNER DAVID A SR          | 005-031        | 117,100           | 1,463.75   |
| BENNER DAVID A SR          | 005-031-A      | 7,000             | 87.50      |
| BENNER DEVIN J             | 010-110-A      | 177,400           | 2,217.50   |
| BENNER DEVIN J             | 012-029        | 157,600           | 1,970.00   |
| BENNER KERRIE LYNNE        | 013-030        | 152,100           | 1,901.25   |
| BENNER MATTHEW R           | 013-021        | 164,700           | 2,058.75   |
| BENNER PHILIP L            | 003-045        | 219,600           | 2,745.00   |
| BENNER ROY                 | 002-007-C      | 31,100            | 388.75     |

| <b>Owner</b>                              | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| BENNER STEPHEN A                          | 005-058-A      | 34,500            | 431.25     |
| BENNER STEPHEN A                          | 005-059        | 77,200            | 965.00     |
| BENNER WAYNE K                            | 005-055-A      | 127,300           | 1,591.25   |
| BENNER WILLIAM J                          | 005-030        | 47,700            | 596.25     |
| BENNER YVETTE M                           | 010-032        | 64,600            | 807.50     |
| BENNER YVETTE M                           | 010-034        | 43,800            | 547.50     |
| BENT CAROL ESTATE OF                      | 018-006        | 213,600           | 2,670.00   |
| BENT JOSEPH J III                         | 018-020        | 115,300           | 1,441.25   |
| BENTON CHARLES J                          | 004-025        | 239,400           | 2,992.50   |
| BERUBE RAYMOND E                          | 001-003-G      | 36,000            | 450.00     |
| BETTS BARBARA A                           | 010-057        | 66,900            | 836.25     |
| BHE LETICIA Z                             | 001-025        | 283,500           | 3,543.75   |
| BHONSLAY, JOHN J                          | 016-040-A      | 147,300           | 1,841.25   |
| BICKFORD MICHAEL J EST OF                 | 005-001        | 360,900           | 4,511.25   |
| BICKFORD MICHAEL J EST OF                 | 024-009        | 31,100            | 388.75     |
| BIGWOOD PETER J                           | 028-018        | 197,000           | 2,462.50   |
| BILLINGS MARILYN SUE                      | 016-032        | 188,500           | 2,356.25   |
| BILLINGS SUSAN                            | 002-023        | 59,000            | 737.50     |
| BILLINGS SUSAN M                          | 002-021-A      | 310,600           | 3,882.50   |
| BILLINGS SUSAN M                          | 002-022        | 200               | 2.50       |
| BIRKETT JAMES D                           | 002-004        | 31,900            | 398.75     |
| BIRKETT JAMES D                           | 018-001        | 249,000           | 3,112.50   |
| BIXBY AIMEE L CONSERVATOR                 | 013-009        | 99,700            | 1,246.25   |
| BLACK DOG CORPORATION                     | 014-028        | 122,800           | 1,535.00   |
| BLAKE JAMES J                             | 005-001-A      | 191,700           | 2,396.25   |
| BLAKE MICHAEL J                           | 002-053-B      | 7,700             | 96.25      |
| BLAKELOCK ROBERT E &<br>HEKEN J LIVING TR | 010-083        | 212,100           | 2,651.25   |
| BLAKESLEY MEREDITH                        | 022-006        | 146,900           | 1,836.25   |
| BLANCHETTE JOAN F                         | 003-078        | 94,000            | 1,175.00   |
| BLOMQUIST LEROY C                         | 003-014-K      | 143,500           | 1,793.75   |
| BLUST CYNTHIA                             | 007-066-A      | 208,800           | 2,610.00   |
| BODOR WILLIAM L                           | 018-014        | 231,900           | 2,898.75   |
| BODOR WILLIAM L                           | 018-018-A      | 1,300             | 16.25      |
| BOE EIVIND A                              | 010-102        | 150,300           | 1,878.75   |
| BOGGS LELAND E                            | 002-007-D      | 30,800            | 385.00     |
| BOGGS LELAND E ET AL                      | 007-064-B      | 73,400            | 917.50     |
| BOGGS LELAND II ET AL                     | 002-007-F      | 65,400            | 817.50     |
| BOGOSIAN ROBERT G                         | 007-025        | 310,900           | 3,886.25   |
| BOLAN BRENDA                              | 018-025        | 42,100            | 526.25     |
| BOLLING DAVID                             | 010-022-B      | 58,900            | 736.25     |
| BOONE BRIAN E                             | 003-014-E      | 274,400           | 3,430.00   |
| BORING DAVID F                            | 012-001        | 480,200           | 6,002.50   |
| BOSWORTH NETTIE G                         | 005-050        | 91,300            | 1,141.25   |
| BOURNE DONN ROGER                         | 013-016        | 151,700           | 1,896.25   |
| BOWDLER MARK L                            | 022-004        | 325,400           | 4,067.50   |
| BOYD CHERYL C                             | 015-041        | 160,500           | 2,006.25   |
| BOYNTON MELBA M                           | 015-056        | 205,100           | 2,563.75   |
| BRACKETT TODD B                           | 003-032        | 173,000           | 2,162.50   |

| <b>Owner</b>                         | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|--------------------------------------|----------------|-------------------|------------|
| BRADBURY AARON F                     | 013-035        | 230,200           | 2,877.50   |
| BRADBURY AARON F                     | 013-035-B      | 39,500            | 493.75     |
| BRADFORD WILLIAM R III               | 023-039        | 43,500            | 543.75     |
| BRADY JOHN A                         | 021-012        | 318,400           | 3,980.00   |
| BRAGG BARBARA A EST OF               | 003-019-B      | 37,100            | 463.75     |
| BRAGG BARBARA A EST OF               | 003-020        | 49,300            | 616.25     |
| BRAND COTTAGE TRUST                  | 027-024        | 248,300           | 3,103.75   |
| BRANN LESLIE J                       | 015-019        | 127,800           | 1,597.50   |
| BRENSINGER, CAMON A                  | 016-033-001    | 364,300           | 4,553.75   |
| BRESLIN WILLIAM W., TRUSTEE          | 026-028        | 405,700           | 5,071.25   |
| BREWER RUTH C                        | 015-057        | 109,500           | 1,368.75   |
| BREWER SCOTT W                       | 004-007        | 105,800           | 1,322.50   |
| BREWER STANLEY R SR                  | 014-004        | 67,100            | 838.75     |
| BREWER STANLEY R SR                  | 014-004-A      | 90,300            | 1,128.75   |
| BREWER TIMOTHY L                     | 021-024        | 253,700           | 3,171.25   |
| BRICKBICHLER JOSHUA<br>ET AL 1/3 INT | 016-013        | 74,600            | 932.50     |
| BRIERLEY MARILYN E                   | 007-036        | 270,400           | 3,380.00   |
| BRIGGS ARNOLD M                      | 010-013        | 530,100           | 6,626.25   |
| BRIGGS MARTHA W                      | 026-029        | 422,000           | 5,275.00   |
| BROOKS MARK A                        | 003-053-A      | 321,500           | 4,018.75   |
| BROUGH PETER P                       | 015-031        | 155,600           | 1,945.00   |
| BROWN BENJAMIN L                     | 004-042-A      | 227,000           | 2,837.50   |
| BROWN C DEBORAH                      | 007-035        | 248,300           | 3,103.75   |
| BROWN DORCELLE                       | 022-003        | 417,900           | 5,223.75   |
| BROWN DORCELLE 52                    | 004-042        | 38,300            | 478.75     |
| BROWN DORCELLE 52                    | 004-043        | 800               | 10.00      |
| BROWN DORCELLE 52                    | 007-057        | 457,500           | 5,718.75   |
| BROWN DORCELLE 52                    | 007-059-A      | 15,000            | 187.50     |
| BROWN FAMILY REV TRUST               | 012-034        | 133,600           | 1,670.00   |
| BROWN FAMILY TRUST                   | 018-019        | 127,000           | 1,587.50   |
| BROWN JOYCE                          | 002-050-T      | 0                 | 0.00       |
| BROWN LAURIE J ET AL                 | 016-042        | 144,900           | 1,811.25   |
| BROWN LEROY &<br>KIM LIVING TRUST    | 007-062-A      | 216,300           | 2,703.75   |
| BROWN LEROY BUDDY                    | 007-061        | 49,500            | 618.75     |
| BROWN LEROY E                        | 007-062        | 513,800           | 6,422.50   |
| BROWN REBECCA M                      | 004-006-B      | 31,100            | 388.75     |
| BROWN SHARON W                       | 012-026        | 55,400            | 692.50     |
| BROWN ZACHERY B                      | 004-042-B      | 270,100           | 3,376.25   |
| BRUCE, REBECCA A                     | 009-029-D      | 179,500           | 2,243.75   |
| BRUEN JOHN P                         | 028-001        | 488,400           | 6,105.00   |
| BRUNER, WILLIAM                      | 010-109        | 229,100           | 2,863.75   |
| BRYANT WILLIAM P                     | 011-013        | 170,900           | 2,136.25   |
| BRYANT WILLIAM P                     | 011-013-A      | 72,500            | 906.25     |
| BRYANT WILLIAM P                     | 012-033        | 51,300            | 641.25     |
| BRYANT, PATRICIA                     | 005-042        | 49,400            | 617.50     |
| BRYANT, PATRICIA                     | 023-028        | 308,400           | 3,855.00   |
| BRYDGES BETTY LU                     | 010-069        | 246,500           | 3,081.25   |



| <b>Owner</b>                     | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|----------------------------------|----------------|-------------------|------------|
| BUCHAN MARY JANE                 | 002-052        | 231,100           | 2,888.75   |
| BUCK ALEXANDER K JR              | 004-030        | 29,900            | 373.75     |
| BUCK ALEXANDER K JR              | 019-023        | 1,324,300         | 16,553.75  |
| BUDD LORI R                      | 015-036        | 139,600           | 1,745.00   |
| BURMEISTER JEFFREY P             | 007-039-D      | 311,500           | 3,893.75   |
| BURNHAM CORY T                   | 022-012-E      | 214,900           | 2,686.25   |
| BURNS CHRISTINA                  | 003-010        | 3,100             | 38.75      |
| BURNS CHRISTINA F                | 003-011        | 235,400           | 2,942.50   |
| BUTLER OLIVER                    | 010-073        | 169,100           | 2,113.75   |
| BUTLER SUZANNE                   | 018-031        | 61,300            | 766.25     |
| C&R REALTY TRUST                 | 021-016        | 370,000           | 4,625.00   |
| CAMP ARTHUR LLC                  | 001-013        | 301,000           | 3,762.50   |
| CAMPBELL JUSTIN W                | 005-017-A      | 153,900           | 1,923.75   |
| CAMPBELL PAULA D                 | 010-004        | 476,500           | 5,956.25   |
| CAMPBELL WILLIAM B               | 016-037        | 154,300           | 1,928.75   |
| CAPLE CYNTHIA                    | 003-017-C      | 172,200           | 2,152.50   |
| CAPUANO DENNIS J<br>LIVING TRUST | 003-030        | 466,300           | 5,828.75   |
| CAREW, MARSHALL W                | 007-032        | 141,300           | 1,766.25   |
| CARGILL MAXX                     | 004-006-D      | 74,500            | 931.25     |
| CARTER BRADFORD J                | 004-039        | 259,100           | 3,238.75   |
| CARTER BRITTANY JOURDAN          | 016-011-A      | 142,300           | 1,778.75   |
| CARTER DUSTIN J                  | 023-025        | 216,700           | 2,708.75   |
| CARTER EDWARD W                  | 019-002-C      | 157,600           | 1,970.00   |
| CARTER MARION R                  | 024-004        | 136,900           | 1,711.25   |
| CARTER WAYNE M<br>LINING TRUST   |                | 276,000           | 3,450      |
| CARTER, PRESTON S                | 024-006        | 182,100           | 2,276.25   |
| CARVALHO JOSEPH                  | 012-022        | 207,400           | 2,592.50   |
| CASE, JUSTIN W                   | 002-002-A      | 145,100           | 1,813.75   |
| CASELLA ANTHONY<br>LIVING TRUST  | 018-005        | 334,100           | 4,176.25   |
| CASWELL ROSANNA V                | 001-003-H      | 220,800           | 2,760.00   |
| CATUDAL DAVID                    | 024-024        | 475,600           | 5,945.00   |
| CEDAR LANE ACRES INC             | 018-011        | 162,800           | 2,035.00   |
| CENTRAL LINCOLN<br>COUNTY YOUTH  | 001-001        | 0                 | 0.00       |
| CENTRAL MAINE POWER              | 002-003        | 4,857,800         | 60,722.50  |
| CHADWICK PROPERTIES LLC          | 003-008-B      | 326,800           | 4,085.00   |
| CHADWICK PROPERTIES LLC          | 003-009        | 9,200             | 115.00     |
| CHADWICK RICHARD                 | 014-036        | 167,100           | 2,088.75   |
| CHAPMAN DEREK A                  | 002-050        | 128,400           | 1,605.00   |
| CHAPMAN JOHN A                   | 004-025-A      | 37,200            | 465.00     |
| CHAPMAN JOHN A                   | 004-026        | 205,800           | 2,572.50   |
| CHAPMAN MICHAEL L                | 023-012        | 251,500           | 3,143.75   |
| CHAPMAN PRISCILLA A              | 012-002        | 455,900           | 5,698.75   |
| CHAPMAN TERRY L                  | 008-009-A      | 298,000           | 3,725.00   |
| CHAPMAN, DAMIAN CLARENCE         | 005-058        | 124,100           | 1,551.25   |
| CHAPNICK NATHAN C                | 028-015        | 385,600           | 4,820.00   |

| <b>Owner</b>                      | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|-----------------------------------|----------------|-------------------|------------|
| CHASE THOMAS E                    | 026-005        | 404,300           | 5,053.75   |
| CHASE THOMAS E                    | 026-043        | 32,300            | 403.75     |
| CHASSE JOHN N                     | 015-039        | 22,900            | 286.25     |
| CHASSE JOHN N                     | 015-040        | 175,500           | 2,193.75   |
| CHATFIELD DONALD                  | 004-019        | 68,300            | 853.75     |
| CHENEY TIMOTHY W                  | 014-010        | 184,300           | 2,303.75   |
| CHERRY STEPHEN J                  | 023-009        | 231,600           | 2,895.00   |
| CHESKA KATHLEEN J                 | 012-027-E      | 197,100           | 2,463.75   |
| CHESKA KELCEY AINE                | 012-027-F      | 184,100           | 2,301.25   |
| CHIARCHIARO ANN                   | 010-016        | 300,300           | 3,753.75   |
| CHICKERING ROAD REALTY LLC        | 010-020        | 139,900           | 1,748.75   |
| CHILDS, FRANK                     | 022-011        | 357,800           | 4,472.50   |
| CHILL LAKE HOUSE LLC              | 003-034        | 591,300           | 7,391.25   |
| CHIPPENDALE DAVID                 | 023-018        | 216,800           | 2,710.00   |
| CIRIGLIANO JOSEPH J               | 003-058        | 39,000            | 487.50     |
| CIRIGLIANO JOSEPH J               | 003-069        | 526,700           | 6,583.75   |
| CIVITOLLO JANNA A                 | 002-054        | 281,100           | 3,513.75   |
| CLAFLIN, DONALD F                 | 003-035        | 215,700           | 2,696.25   |
| CLAPP, AMANDA R                   | 005-036-B      | 237,300           | 2,966.25   |
| CLARK BERNICE                     | 007-063-D      | 86,100            | 1,076.25   |
| CLARK DAVID HARRY II              | 009-027        | 426,500           | 5,331.25   |
| CLARK WILLIAM A IV                | 023-024        | 184,400           | 2,305.00   |
| CLARKE BRADLEY H                  | 013-002        | 84,400            | 1,055.00   |
| CLARKE BRADLEY H                  | 013-003        | 3,800             | 47.50      |
| CLARKE BRADLEY H                  | 013-014        | 33,900            | 423.75     |
| CLIFFORD BILLY                    | 013-032-F      | 35,300            | 441.25     |
| CLIFFORD BILLY G                  | 013-033        | 177,000           | 2,212.50   |
| CLUNIE JANET K                    | 017-007-A      | 603,800           | 7,547.50   |
| COASTAL MAINE LLC                 | 005-011-A      | 13,400            | 167.50     |
| COASTAL WOODWORKING INC           | 001-001-A      | 333,600           | 4,170.00   |
| COFFIN GARRETT S                  | 022-005-A      | 260,500           | 3,256.25   |
| COFFIN JENNIFER R                 | 023-023-D      | 430,100           | 5,376.25   |
| COFFIN PATRICIA                   | 003-075-C      | 31,300            | 391.25     |
| COFFIN PATRICIA K                 | 003-075-A      | 89,700            | 1,121.25   |
| COFFIN RYAN F                     | 003-075        | 183,600           | 2,295.00   |
| COFFIN RYAN F                     | 022-005-A-002  | 95,200            | 1,190.00   |
| COFFIN SCOTT                      | 003-075-D      | 183,000           | 2,287.50   |
| COLEMAN NANCY L                   | 010-030        | 169,200           | 2,115.00   |
| COLINO JAYNE-ELLEN                | 021-023        | 271,100           | 3,388.75   |
| COLLAMORE LORRAINE E              | 007-045-B      | 188,300           | 2,353.75   |
| COLLINS EDWIN A                   | 010-105-A      | 141,500           | 1,768.75   |
| COLLINS MARK G                    | 025-020        | 405,100           | 5,063.75   |
| COMBS STACEY                      | 026-040-A      | 204,500           | 2,556.25   |
| COMER JOSEPH M TRUSTE             | 008-013-D      | 450,700           | 5,633.75   |
| COMER LAURA A                     | 008-013-D-001  | 270,200           | 3,377.50   |
| CONARY NANCY                      | 002-061        | 207,100           | 2,588.75   |
| CONERSTONE INVESTMENT<br>PROP LLC | 027-029-A-001  | 44,100            | 551.25     |
| CONLEY JOHN L                     | 015-005        | 152,500           | 1,906.25   |

| <b>Owner</b>                         | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|--------------------------------------|----------------|-------------------|------------|
| CONRAD JAMES                         | 007-018        | 151,400           | 1,892.50   |
| CONWAY TONI J.                       | 005-029-C      | 94,800            | 1,185.00   |
| COOK ERIC                            | 023-017        | 151,300           | 1,891.25   |
| COOKSON BRIAN                        | 001-003-C      | 261,900           | 3,273.75   |
| COOKSON BRIAN D                      | 005-001-C      | 219,900           | 2,748.75   |
| COONS HILDA E ET AL                  | 024-010        | 218,900           | 2,736.25   |
| CORBIN JAMES                         | 009-003-D      | 133,500           | 1,668.75   |
| CORMIER-HAY JANICE M                 | 003-008-B-002  | 33,300            | 416.25     |
| COST TRAVIS                          | 019-002-B      | 122,800           | 1,535.00   |
| COURVILLE JOHN B                     | 002-016-A      | 268,800           | 3,360.00   |
| COURVILLE JOHN B                     | 002-016-B      | 75,600            | 945.00     |
| CRAIG HOWARD HUNTER III              | 016-005        | 313,700           | 3,921.25   |
| CRANE LAURA C                        | 026-015        | 261,200           | 3,265.00   |
| CREAMER SELMA M                      | 005-022        | 204,400           | 2,555.00   |
| CREAMER THOMAS E ET AL               | 026-034        | 385,300           | 4,816.25   |
| CREDIT SHELTER TRUST                 | 007-034        | 122,000           | 1,525.00   |
| CREDIT SHELTER TRUST                 | 007-039        | 147,900           | 1,848.75   |
| CRONKHITE RICKY A                    | 004-007-A      | 175,500           | 2,193.75   |
| CUNNINGHAM BONNIE                    | 015-033        | 99,800            | 1,247.50   |
| CUNNINGHAM JASON O                   | 015-013        | 61,200            | 765.00     |
| CUNNINGHAM JASON OWEN                | 015-013-B      | 32,100            | 401.25     |
| CUNNINGHAM LISA ANN                  | 007-055-B      | 131,100           | 1,638.75   |
| CUNNINGHAM MATHEW AINSLEY            | 015-013-A      | 100,500           | 1,256.25   |
| CUNNINGHAM MAURICE W III             | 007-055-C      | 54,900            | 686.25     |
| CUNNINGHAM OWEN F                    | 014-007-A      | 142,400           | 1,780.00   |
| CUNNINGHAM PHILIP C                  | 001-004        | 115,800           | 1,447.50   |
| CUNNINGHAM SHEENA L                  | 007-055        | 71,100            | 888.75     |
| CUNNINGHAM, PAUL                     | 007-055-C-T2   | 32,000            | 400.00     |
| CURTIS STEPHEN J &<br>BRIDGET M      | 023-004        | 289,800           | 3,622.50   |
| CURTIS THOMAS B                      | 003-003        | 70,100            | 876.25     |
| CURTIS THOMAS B                      | 010-047        | 226,000           | 2,825.00   |
| CURTIS THOMAS B                      | 010-048        | 22,000            | 275.00     |
| CURTIS THOMAS B                      | 014-035        | 147,400           | 1,842.50   |
| D & E TRUST-2018                     | 001-003        | 508,700           | 6,358.75   |
| D & E TRUST-2018                     | 003-026        | 55,800            | 697.50     |
| D F PARTNERSHIP                      | 009-020        | 400               | 5.00       |
| D F PARTNERSHIP                      | 009-022        | 37,300            | 466.25     |
| DAGLEY WILLIAM W                     | 003-027        | 203,400           | 2,542.50   |
| DAGLEY WILLIAM W                     | 005-018        | 270,100           | 3,376.25   |
| DAINS LYNN                           | 026-016        | 300,200           | 3,752.50   |
| DAIUTE MARK H                        | 026-011        | 315,900           | 3,948.75   |
| DAIUTE MARK H                        | 026-040        | 28,400            | 355.00     |
| DAIUTE MARK H                        | 026-041        | 26,300            | 328.75     |
| DAIUTE PAUL C<br>IRRVOG TRUST        | 026-014        | 262,300           | 3,278.75   |
| DAMARISCOTTA LAKE<br>WATERSHED       | 004-028-A      | 0                 | 0.00       |
| DAMARISCOTTA MONTESSORI<br>SCHOOL II | 003-008        | 0                 | 0.00       |

| <b>Owner</b>                     | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|----------------------------------|----------------|-------------------|------------|
| DAPKINS BRUCE JOSEPH             | 026-001        | 308,200           | 3,852.50   |
| DAPKINS BRUCE JOSEPH             | 026-044        | 30,800            | 385.00     |
| DARBEY ALBERT JEFFREY            | 002-008        | 158,800           | 1,985.00   |
| DARLING MARILYN V                | 004-019-A      | 166,000           | 2,075.00   |
| DARLING-DELISLE CHRISTINE        | 004-020        | 142,100           | 1,776.25   |
| DAVIS ARTHUR L                   | 023-002-D      | 170,600           | 2,132.50   |
| DAY, MATTHEW M                   | 023-023-004    | 31,100            | 388.75     |
| DEERY KRISTIN T 51%              | 028-016        | 77,800            | 972.50     |
| DEGEER MARCIA ELLEN              | 010-106        | 236,400           | 2,955.00   |
| DELISLE AUGUST                   | 004-045-A      | 102,700           | 1,283.75   |
| DEPATSY ENTERPRISES LLC          | 004-040        | 98,500            | 1,231.25   |
| DESCHESNES CHARLES E JR          | 010-113        | 225,700           | 2,821.25   |
| DEVER BRENDA A                   | 027-009        | 193,500           | 2,418.75   |
| DICKINSON, CHRISTOPHER S         | 016-034-A      | 141,300           | 1,766.25   |
| DIGHTON KRISTEN L                | 004-035-D      | 33,300            | 416.25     |
| DINSMORE ANTHONY J               | 009-039        | 64,600            | 807.50     |
| DION WILLIAM A                   | 007-038        | 142,400           | 1,780.00   |
| DOANE-JUMBO MELINDA L            | 004-002        | 156,500           | 1,956.25   |
| DOBIESKI, SUSAN C                | 016-026        | 270,500           | 3,381.25   |
| DODGE CATHERINE L                | 002-079        | 82,500            | 1,031.25   |
| DOLLOFF DALE A                   | 022-012-A      | 95,000            | 1,187.50   |
| DOLLOFF DALE A                   | 022-012-F      | 302,300           | 3,778.75   |
| DONAHUE THOMAS A                 | 028-006-A      | 271,800           | 3,397.50   |
| DONDLINGER ANDREW P              | 003-075-E      | 31,400            | 392.50     |
| DONNELL JEFFREY                  | 007-004        | 185,100           | 2,313.75   |
| DORR GREGORY GENE SR             | 021-002        | 234,900           | 2,936.25   |
| DOUCETTE, CAROL                  | 024-013        | 223,300           | 2,791.25   |
| DOUGHTY ROBERT M JR              | 023-031-A      | 31,100            | 388.75     |
| DOUGHTY, ROBERT M JR             | 023-031-A-001  | 30,000            | 375.00     |
| DOW JENNY L                      | 014-027        | 191,100           | 2,388.75   |
| DRABECK JOSEPH A                 | 009-053        | 118,600           | 1,482.50   |
| DRAKE JUSTIN S                   | 015-043        | 155,100           | 1,938.75   |
| DRAKE ROGER E                    | 003-004        | 126,100           | 1,576.25   |
| DRAKE ROGER E                    | 014-034        | 8,900             | 111.25     |
| DRAKE STEVEN                     | 003-014-B      | 206,600           | 2,582.50   |
| DREJZA BARBARA LOUISE<br>(KEENE) | 016-003        | 411,000           | 5,137.50   |
| DRUGACH DELORES                  | 013-012        | 113,800           | 1,422.50   |
| DRW LLC                          | 001-002        | 39,700            | 496.25     |
| DRW LLC                          | 003-056        | 475,700           | 5,946.25   |
| DRW LLC                          | 016-014        | 256,100           | 3,201.25   |
| DTRAB HOLDINGS LLC               | 021-044        | 361,200           | 4,515.00   |
| DUBE, SCOTT T                    | 028-013        | 185,700           | 2,321.25   |
| DUBORD MICHAEL B                 | 008-005-A      | 107,400           | 1,342.50   |
| DUCKPUDDLE PROPERTIES<br>LLC     | 022-007-H      | 191,300           | 2,391.25   |
| DUGGAN DEBRA M                   | 002-027        | 218,400           | 2,730.00   |
| DUNBAR EDWARD W<br>FAMILY TRUST  | 021-027        | 258,600           | 3,232.50   |

| <b>Owner</b>                            | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| DUNCAN ADA                              | 014-041        | 217,100           | 2,713.75   |
| DUNPHEY RICHARD S                       | 015-011        | 234,100           | 2,926.25   |
| DURKEE THOMAS W                         | 003-024-002    | 32,800            | 410.00     |
| DURKEE THOMAS W                         | 003-024-004    | 32,500            | 406.25     |
| DWYER ALISON BOYD                       | 010-003        | 122,300           | 1,528.75   |
| EATON DANIEL S                          | 015-044        | 155,800           | 1,947.50   |
| EATON JANE E REV TR 2/5/13              | 023-020        | 286,500           | 3,581.25   |
| ECCLESTON FREDRICK W                    | 018-008        | 411,900           | 5,148.75   |
| ECCLESTON FREDRICK W                    | 018-009        | 69,500            | 868.75     |
| ECCLESTON FREDRICK W                    | 018-010        | 322,000           | 4,025.00   |
| EDWARDS DAVID I JR                      | 007-007        | 163,900           | 2,048.75   |
| EDWARDS DIANE R                         | 004-005        | 192,900           | 2,411.25   |
| EDWARDS DIANE R                         | 004-005-001    | 149,000           | 1,862.50   |
| ELLIS KEVIN WEST                        | 010-044        | 132,600           | 1,657.50   |
| ELOWE HEATHER R                         | 009-012        | 102,100           | 1,276.25   |
| EMERSON JOHN F                          | 014-009        | 88,400            | 1,105.00   |
| EMERSON JOHN F                          | 014-020        | 107,700           | 1,346.25   |
| EMERSON JOHN F                          | 014-021        | 154,600           | 1,932.50   |
| ENDERS VILLI                            | 022-007-E      | 191,400           | 2,392.50   |
| ENNIS FAMILY TRUST                      | 028-003        | 357,000           | 4,462.50   |
| EON CHRISTINA                           | 005-035-B      | 218,700           | 2,733.75   |
| EON DAVID JR                            | 005-035-D      | 41,200            | 515.00     |
| EON DAVID P                             | 005-035        | 200,000           | 2,500.00   |
| ERICKSON CARL B                         | 014-003        | 43,200            | 540.00     |
| ERICKSON CARL B                         | 022-007-A      | 559,600           | 6,995.00   |
| ERICKSON CARL B                         | 022-007-B      | 194,300           | 2,428.75   |
| ERICKSON CARL B                         | 022-007-L      | 7,100             | 88.75      |
| ERICKSON CARL B JR                      | 022-007-J      | 36,400            | 455.00     |
| ERICKSON CARL B JR                      | 022-007-K      | 37,600            | 470.00     |
| ERICKSON, CARL B JR                     | 014-003-B      | 37,500            | 468.75     |
| ERNST DAVID                             | 007-049        | 162,300           | 2,028.75   |
| ERSKINE CARLEY                          | 017-008-A      | 197,800           | 2,472.50   |
| ESCHENROEDER, DANA E ET AL              | 024-025        | 370,100           | 4,626.25   |
| EVANS SURVIVOR'S TRUST                  | 014-019        | 186,100           | 2,326.25   |
| EWELL THOMAS C                          | 007-050        | 53,100            | 663.75     |
| FAGAN KATHLEEN                          | 010-006        | 247,800           | 3,097.50   |
| FAHEY FAMILY JOINT REV.<br>LIVING TRUST | 003-073-A      | 383,300           | 4,791.25   |
| FAHEY MICHAEL S                         | 003-074        | 77,500            | 968.75     |
| FAIRPOINT COMMUNICATIONS                | 009-027-L      | 3,500             | 43.75      |
| FALES BARBARA P                         | 009-002        | 6,000             | 75.00      |
| FALES BARBARA P                         | 009-033        | 2,500             | 31.25      |
| FALES BARBARA P                         | 009-054        | 234,800           | 2,935.00   |
| FALES JAMES P                           | 004-041        | 147,800           | 1,847.50   |
| FALES JAMES P                           | 024-022        | 115,900           | 1,448.75   |
| FALES PATRICIA P                        | 019-004-A      | 263,400           | 3,292.50   |
| FALK JUDITH                             | 019-010        | 489,500           | 6,118.75   |
| FALKOFF SUSAN G                         | 003-063        | 318,400           | 3,980.00   |
| FALKOFF SUSAN G                         | 003-064        | 167,200           | 2,090.00   |

| <b>Owner</b>                            | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| FALLER RICHARD A                        | 015-009-A      | 30,500            | 381.25     |
| FALLER TRUST OF 2009                    | 015-008        | 0                 | 0.00       |
| FALLER TRUST OF 2009                    | 015-009        | 56,700            | 708.75     |
| FANNING CRAIG W                         | 012-004        | 259,200           | 3,240.00   |
| FARRIS GEORGE T EST OF                  | 012-031        | 20,400            | 255.00     |
| FAULSTICH JOHN O                        | 021-011        | 326,600           | 4,082.50   |
| FAUX GEORGE F                           | 025-005        | 226,400           | 2,830.00   |
| FELTIS LESTER F                         | 007-004-A      | 167,600           | 2,095.00   |
| FELTIS SHAWN T                          | 023-037        | 158,600           | 1,982.50   |
| FERNALD PETER S                         | 025-023        | 318,800           | 3,985.00   |
| FEROLA FAMILY<br>LEGACY TRUST           | 026-013        | 213,300           | 2,666.25   |
| FERRERO MARK J                          | 005-023        | 257,100           | 3,213.75   |
| FERRERO MARK J                          | 005-029-A      | 303,200           | 3,790.00   |
| FERRERO MARK J                          | 005-033-B      | 27,900            | 348.75     |
| FEUS GEORGE H                           | 003-067        | 631,000           | 7,887.50   |
| FEYLER MARY S                           | 007-065        | 143,300           | 1,791.25   |
| FICKEN FREDERICK A<br>REV TRUST 1/2 INT | 009-025        | 235,100           | 2,938.75   |
| FIDES PETER J II                        | 019-020        | 778,500           | 9,731.25   |
| FIELD THOMAS M                          | 010-087        | 258,000           | 3,225.00   |
| FILIP, VLAD                             | 023-030        | 116,000           | 1,450.00   |
| FINDLAY DAVID W                         | 007-009        | 565,300           | 7,066.25   |
| FISHER JAMES JR & MICHEAL S             | 004-036        | 216,000           | 2,700.00   |
| FITTON LAWRENCE IN<br>VIVOS TRUST       | 002-016        | 145,100           | 1,813.75   |
| FITTON LAWRENCE IN<br>VIVOS TRUST       | 002-016-C      | 71,400            | 892.50     |
| FLAGG BRIAN H                           | 008-012        | 103,600           | 1,295.00   |
| FLAGG BRIAN H                           | 008-012-A      | 112,700           | 1,408.75   |
| FLAGG BRIAN H                           | 008-012-D      | 31,200            | 390.00     |
| FLAGG DARRYL                            | 009-022-A      | 50,000            | 625.00     |
| FLAGG JAMES D                           | 008-012-B      | 161,800           | 2,022.50   |
| FLAGG JAMES D 50%                       | 028-005        | 600               | 7.50       |
| FLAGG JAMES D 50%                       | 028-005-A      | 13,000            | 162.50     |
| FLAGG JOHN A ET AL                      | 009-019        | 57,100            | 713.75     |
| FLEURY EVA-MARIE                        | 015-018-C      | 65,100            | 813.75     |
| FORD IV JOHN E                          | 007-008        | 395,500           | 4,943.75   |
| FORD JOHN E IV                          | 007-005        | 55,900            | 698.75     |
| FORD JOHN E IV                          | 007-006        | 1,600             | 20.00      |
| FORSTROM SHERRY                         | 007-069        | 78,400            | 980.00     |
| FORTIN JOSEPH                           | 007-037        | 313,100           | 3,913.75   |
| FOSS NANCY J                            | 009-045        | 111,900           | 1,398.75   |
| FOYE RODNEY C                           | 021-004        | 246,300           | 3,078.75   |
| FRAME MICHAEL                           | 005-019        | 321,300           | 4,016.25   |
| FRANCONI TYLER VAILL                    | 027-019        | 296,100           | 3,701.25   |
| FREKER JOHN C                           | 011-002        | 42,100            | 526.25     |
| FREKER JOHN C. M&<br>A L TRUST          | 011-003-A      | 483,100           | 6,038.75   |

| <b>Owner</b>                        | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|-------------------------------------|----------------|-------------------|------------|
| FRENCH MARY LOU                     | 024-030        | 327,400           | 4,092.50   |
| FRIEDLAND DANIEL M                  | 010-088        | 303,500           | 3,793.75   |
| FRIEND WARREN H                     | 026-033        | 342,900           | 4,286.25   |
| FRIEND WARREN H                     | 026-034-A      | 27,300            | 341.25     |
| FROG HOLLOW LLC                     | 001-014        | 311,700           | 3,896.25   |
| FURMAN ROBERT W JR                  | 021-040-A      | 8,200             | 102.50     |
| G R H & SONS                        | 005-019-D      | 551,500           | 6,893.75   |
| GABBE PETER S                       | 006-003-D      | 818,400           | 10,230.00  |
| GADBERRY MARTHAJEAN                 | 008-014-B-T    | 35,400            | 442.50     |
| GAETH RICHARD R                     | 016-011        | 339,000           | 4,237.50   |
| GALEN AMY F LIVING TRUST            | 019-021-A      | 333,600           | 4,170.00   |
| GALLACE CHERYL                      | 024-002        | 5,600             | 70.00      |
| GALLACE CHERYL                      | 024-021        | 199,200           | 2,490.00   |
| GALLAGHER JOHN W                    | 004-017-A      | 217,400           | 2,717.50   |
| GALLAGHER SHIRLEY R                 | 004-017        | 119,500           | 1,493.75   |
| GALLAGHER SHIRLEY R                 | 023-010        | 240,300           | 3,003.75   |
| GALLANT BETTY JEAN                  | 008-008-A      | 124,100           | 1,551.25   |
| GAMBRELL MEGAN MOODY                | 027-029-A      | 273,400           | 3,417.50   |
| GARBER PAUL G                       | 008-001-A      | 177,400           | 2,217.50   |
| GARCIA JENNIFER                     | 022-013        | 32,100            | 401.25     |
| GARCIA JENNIFER                     | 022-014-A      | 30,300            | 378.75     |
| GARDINER JAMES C                    | 010-091        | 96,500            | 1,206.25   |
| GARDINER ROBERT H<br>LIFE ESTATE    | 015-050        | 167,000           | 2,087.50   |
| GARNETT LEON                        | 023-032        | 195,700           | 2,446.25   |
| GATCHELL MERRILL R                  | 002-009-A      | 169,700           | 2,121.25   |
| GAY DAVID P                         | 014-029        | 152,900           | 1,911.25   |
| GAY TRACY LEE                       | 028-011        | 379,000           | 4,737.50   |
| GEELE BRYCE C                       | 027-006        | 196,000           | 2,450.00   |
| GEELE BRYCE C &<br>JEANNINE 1/3 INT | 027-007        | 19,000            | 237.50     |
| GENTHNER MILDRED L EST              | 005-006        | 140,200           | 1,752.50   |
| GENTHNER NANCY A                    | 027-028        | 290,700           | 3,633.75   |
| GERARD ELLEN W                      | 019-011        | 412,300           | 5,153.75   |
| GG IV LLC                           | 025-019        | 291,000           | 3,637.50   |
| GIBERSON RICHARD F                  | 010-017        | 338,900           | 4,236.25   |
| GIBERSON RICHARD F                  | 010-020-B      | 201,100           | 2,513.75   |
| GIDDINGS STEPHEN                    | 003-054        | 376,200           | 4,702.50   |
| GIFFORD GERALD                      | 003-038-A      | 158,400           | 1,980.00   |
| GIFFORD SHERMAN T                   | 003-005        | 23,200            | 290.00     |
| GIGLIA MICHAEL                      | 016-012        | 222,600           | 2,782.50   |
| GIGNOUX ALEXANDRA                   | 019-001        | 581,500           | 7,268.75   |
| GILBERT CATHERINE E                 | 015-018-B      | 88,500            | 1,106.25   |
| GILBERT JOHN                        | 007-063-001    | 31,100            | 388.75     |
| GILBERT JOHN                        | 007-063-004    | 31,100            | 388.75     |
| GILBERT JOHN                        | 007-063-005    | 31,500            | 393.75     |
| GILBERT JOHN                        | 007-063-006    | 32,500            | 406.25     |
| GILBERT JOHN A JR                   | 007-063        | 93,100            | 1,163.75   |
| GILSEANAN JAMES M                   | 003-053-D      | 465,200           | 5,815.00   |

| <b>Owner</b>                     | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|----------------------------------|----------------|-------------------|------------|
| GLASIER-WYLIE REBECCA L          | 005-029-D      | 233,300           | 2,916.25   |
| GLENDINNING DAVID R              | 019-008        | 417,800           | 5,222.50   |
| GLENDINNING WILLIAM B &<br>HELEN | 023-006        | 367,400           | 4,592.50   |
| GLIDDEN A B III                  | 020-005        | 102,900           | 1,286.25   |
| GOGGIN PHILLIP T                 | 005-040        | 161,500           | 2,018.75   |
| GOODALE CATHERINE J              | 016-004        | 212,200           | 2,652.50   |
| GOULD ROBIE                      | 002-076        | 120,400           | 1,505.00   |
| GOULD TERRY A                    | 008-008        | 225,500           | 2,818.75   |
| GRABILL, JOHN C                  | 009-017-A      | 2,300             | 28.75      |
| GRABILL, JOHN C                  | 009-018        | 183,600           | 2,295.00   |
| GRAMACY STEPHEN J                | 023-023-008    | 31,100            | 388.75     |
| GRAVEL JANE OLIVER               | 005-017-B      | 204,600           | 2,557.50   |
| GREAT SALT BAY SANITARY DIST     | 010-051        | 0                 | 0.00       |
| GREENE HEATHER E                 | 023-002        | 122,900           | 1,536.25   |
| GREENE JANNAN A                  | 023-033        | 140,600           | 1,757.50   |
| GREGOIRE JOAN H                  | 013-032-B      | 242,300           | 3,028.75   |
| GREY JUDITH NOON                 | 010-122        | 208,000           | 2,600.00   |
| GRIFONI 2019 TRUST               | 024-029        | 533,900           | 6,673.75   |
| GRIMES JAMES M                   | 022-005-A-001  | 215,000           | 2,687.50   |
| GRINDAL RICHARD C                | 010-021        | 175,900           | 2,198.75   |
| GROSS DEBRA                      | 009-019-B      | 233,700           | 2,921.25   |
| GROTH MARIANNE L                 | 027-023        | 228,200           | 2,852.50   |
| GRUBBS DALE                      | 007-055-C-T    | 20,500            | 256.25     |
| GUENZEL JOSEPH T                 | 008-010-A      | 179,600           | 2,245.00   |
| GUENZEL KARL                     | 008-010        | 230,800           | 2,885.00   |
| GUPTILL MARY P                   | 009-003-A      | 118,200           | 1,477.50   |
| HAINES BRUCE O                   | 002-074        | 108,000           | 1,350.00   |
| HAINES BRUCE O                   | 002-075        | 7,200             | 90.00      |
| HALL BRIAN P                     | 026-017        | 419,800           | 5,247.50   |
| HALL KENDALL                     | 009-043        | 200,800           | 2,510.00   |
| HALL RON                         | 009-002-A-T    | 31,700            | 396.25     |
| HALL SHIRLEY                     | 007-053        | 107,200           | 1,340.00   |
| HALLETT PETER G                  | 003-071        | 184,500           | 2,306.25   |
| HALLETT WILLIAM H                | 003-014-N      | 347,900           | 4,348.75   |
| HALLOWELL BRIAN G                | 012-025        | 49,000            | 612.50     |
| HALLOWELL BRIAN G                | 012-032        | 8,400             | 105.00     |
| HALLOWELL BRIAN G                | 012-037-A      | 298,700           | 3,733.75   |
| HALLOWELL LARRY                  | 012-037        | 50,600            | 632.50     |
| HALLOWELL LARRY P                | 012-038        | 84,800            | 1,060.00   |
| HALLOWELL MARJORIE               | 005-022-A      | 154,800           | 1,935.00   |
| HALMO MICHAEL M                  | 021-048        | 271,700           | 3,396.25   |
| HAMMER LISA BETH                 | 004-013-C      | 147,800           | 1,847.50   |
| HAMMER THOMAS C                  | 004-013-B      | 206,900           | 2,586.25   |
| HAMMER WILLIAM                   | 004-013        | 324,500           | 4,056.25   |
| HAMMER WILLIAM                   | 019-002        | 40,200            | 502.50     |
| HAMMER WILLIAM C                 | 019-002-E      | 31,500            | 393.75     |
| HAMMOND PAUL                     | 019-004-C      | 374,100           | 4,676.25   |
| HANCOCK JOAN M EST OF            | 012-036        | 108,200           | 1,352.50   |



| <b>Owner</b>                           | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|--|----------------|-------------------|------------|
| HANCOCK SAMUEL B                       | 013-006        | 185,000           | 2,312.50   |
| HANCOCK SAMUEL B                       | 013-013        | 26,700            | 333.75     |
| HANCOCK THOMAS N                       | 013-028        | 60,300            | 753.75     |
| HANLEY ALAN                            | 013-034        | 132,300           | 1,653.75   |
| HANLEY GERALDINE                       | 024-016        | 470,600           | 5,882.50   |
| HANNA STEWART                          | 013-011        | 169,100           | 2,113.75   |
| HANNAN SHERRI CROCKETT                 | 003-024-A      | 104,700           | 1,308.75   |
| HANSBURY MATTHEW J                     | 002-021        | 240,200           | 3,002.50   |
| HANSEN GREGORY C                       | 007-001-A      | 443,900           | 5,548.75   |
| HANSON JEANNETTE A                     | 003-036        | 286,300           | 3,578.75   |
| HAPACH MATTHEW                         | 015-049        | 146,000           | 1,825.00   |
| HARDINA BRUCE M                        | 022-007-G      | 326,400           | 4,080.00   |
| HARDMAN CAROLYN B                      | 007-024        | 313,300           | 3,916.25   |
| HARDT DAVID                            | 005-035-C      | 388,100           | 4,851.25   |
| HARDY EMILY D                          | 009-044-B      | 204,000           | 2,550.00   |
| HARGREAVES ROBERT A                    | 015-051        | 143,200           | 1,790.00   |
| HARJULA MARY G                         | 028-009        | 245,000           | 3,062.50   |
| HARKINS TRACY                          | 005-025        | 31,100            | 388.75     |
| HARKINS TRACY                          | 005-026        | 41,000            | 512.50     |
| HARLOW HOLLY L                         | 018-027        | 275,100           | 3,438.75   |
| HARLOW JAMES H                         | 009-038        | 95,000            | 1,187.50   |
| HARLOW, SAMUEL                         | 009-038-B      | 105,400           | 1,317.50   |
| HARPER ROBERT J                        | 007-063-B      | 129,000           | 1,612.50   |
| HARRIS LESLIE K                        | 001-007        | 111,900           | 1,398.75   |
| HART DANIEL                            | 026-006        | 377,000           | 4,712.50   |
| HART DANIEL                            | 026-042        | 31,500            | 393.75     |
| HART DAVID J SR                        | 003-024-007    | 177,400           | 2,217.50   |
| HART MICHAEL                           | 024-005        | 201,700           | 2,521.25   |
| HART RICHARD J                         | 024-003        | 135,900           | 1,698.75   |
| HART WILLIAM                           | 026-036        | 386,600           | 4,832.50   |
| HART, VICTORIA L                       | 023-023-002    | 31,100            | 388.75     |
| HARTENSTEIN SALLY<br>SWAN FAMILY TRUST | 004-031-E      | 898,000           | 11,225.00  |
| HARTFORD ASHLEE T                      | 009-024-C      | 167,700           | 2,096.25   |
| HARTFORD BRUCE B                       | 009-024-D      | 112,700           | 1,408.75   |
| HARTFORD NANCY A                       | 008-009        | 76,000            | 950.00     |
| HARTFORD NANCY A                       | 009-024        | 176,100           | 2,201.25   |
| HARTFORD THOMAS                        | 009-024-A      | 270,400           | 3,380.00   |
| HARTFORD THOMAS                        | 009-024-E      | 66,800            | 835.00     |
| HARTSUIKER HENDRIK                     | 012-005-B      | 76,700            | 958.75     |
| HARTSUIKER HENDRIK                     | 012-016        | 394,900           | 4,936.25   |
| HATCH BRITT H                          | 013-017        | 21,800            | 272.50     |
| HATCH RICHARD E                        | 015-021        | 92,200            | 1,152.50   |
| HATCH WELL DRILLERS                    | 005-017-C      | 250,800           | 3,135.00   |
| HATCH WILLIAM J                        | 013-039        | 44,300            | 553.75     |
| HATCH WILLIAM J                        | 013-039-B      | 185,100           | 2,313.75   |
| HAVENSTEIN CHRISTINE                   | 016-024        | 398,200           | 4,977.50   |
| HAVENSTEIN CHRISTINE                   | 016-041-B      | 157,000           | 1,962.50   |
| HAVENSTEIN CHRISTINE                   | 016-041-B-001  | 118,700           | 1,483.75   |

| <b>Owner</b>                       | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|------------------------------------|----------------|-------------------|------------|
| HAWKES GARY                        | 023-034        | 256,300           | 3,203.75   |
| HAYES CHRISTOPHER L                | 021-007        | 269,100           | 3,363.75   |
| HEDRICK JOHN R                     | 009-029-B      | 323,800           | 4,047.50   |
| HEDRICK SUZANNE F                  | 011-003-D      | 420,600           | 5,257.50   |
| HEDRICK SUZANNE F                  | 011-008        | 248,000           | 3,100.00   |
| HELMS TAYIB A                      | 012-013        | 259,600           | 3,245.00   |
| HELMSTETTER KIMBERLY               | 023-019        | 335,000           | 4,187.50   |
| HEMLOCK LEDGE<br>REALTY TRUST      | 016-009        | 412,200           | 5,152.50   |
| HENNESSEY MICHAEL J                | 016-017        | 283,600           | 3,545.00   |
| HENNY BRANDON T                    | 005-019-F      | 30,100            | 376.25     |
| HENNY BRICESON                     | 005-019-E      | 24,700            | 308.75     |
| HENNY GEORGE R                     | 005-012        | 32,600            | 407.50     |
| HENNY GEORGE R                     | 005-014        | 45,800            | 572.50     |
| HENNY GEORGE R                     | 005-019-A      | 33,000            | 412.50     |
| HENNY GEORGE R                     | 005-019-B      | 144,500           | 1,806.25   |
| HENNY GEORGE R                     | 005-019-C      | 75,500            | 943.75     |
| HENNY LISA M                       | 013-020        | 249,200           | 3,115.00   |
| HERALD CRAIG D                     | 011-004        | 320,800           | 4,010.00   |
| HEREFORD ALISON & ,<br>SHROUT ANN  | 006-002        | 628,200           | 7,852.50   |
| HESSONG ANDREW D                   | 027-025        | 302,500           | 3,781.25   |
| HEYWOOD ANNE TRUST 2005            | 008-013-G      | 268,400           | 3,355.00   |
| HEZIK WALTER JR                    | 008-005        | 114,100           | 1,426.25   |
| HIBBARD GLENN R                    | 009-029-C      | 218,700           | 2,733.75   |
| HIBBS PAMELA S                     | 013-028-A      | 250,300           | 3,128.75   |
| HIDDEN VALLEY TRAIL LLC            | 007-003-C      | 129,500           | 1,618.75   |
| HIGGINS FAMILY REV<br>FAMILY TRUST | 021-014        | 238,900           | 2,986.25   |
| HILTON CYNTHIA                     | 021-030        | 430,900           | 5,386.25   |
| HILTON CYNTHIA                     | 021-034        | 16,200            | 202.50     |
| HILTON DENNIS                      | 019-022        | 266,400           | 3,330.00   |
| HILTON DENNIS H                    | 019-021        | 54,700            | 683.75     |
| HILTON JEFFREY                     | 005-021        | 174,200           | 2,177.50   |
| HILTON MICHAEL L                   | 009-052        | 146,300           | 1,828.75   |
| HILTON TIMBER<br>MANAGEMENT LLC    | 019-021-B      | 32,100            | 401.25     |
| HILTON TIMBER MGMT LLC             | 015-032        | 5,800             | 72.50      |
| HINGSTON JEFFREY                   | 003-024-006    | 204,100           | 2,551.25   |
| HOBBS MATTHEW B                    | 003-053-C      | 334,100           | 4,176.25   |
| HOCKING HERRICK L                  | 025-026-A      | 404,700           | 5,058.75   |
| HODGMAN KAYLA R                    | 023-023-007    | 167,900           | 2,098.75   |
| HODGMAN ROGER                      | 025-011        | 318,900           | 3,986.25   |
| HOLLISTER A LYNN                   | 026-027        | 293,800           | 3,672.50   |
| HOLLOWAY MATTHEW                   | 001-010-A      | 317,300           | 3,966.25   |
| HOLMES ANNE WYMAN                  | 009-049-B      | 124,700           | 1,558.75   |
| HOLMES GREGORY D                   | 015-016        | 153,500           | 1,918.75   |
| HOLMES JOHN D BOTTERO              | 005-032        | 353,600           | 4,420.00   |
| HOPKINS ELISHA                     | 004-035-A      | 218,900           | 2,736.25   |

| <b>Owner</b>                       | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|------------------------------------|----------------|-------------------|------------|
| HOPKINS, JASON A                   | 014-003-A      | 31,100            | 388.75     |
| HOPKINS, JASON A                   | 014-006        | 123,800           | 1,547.50   |
| HOPPE DENNIS J                     | 024-031        | 234,400           | 2,930.00   |
| HORST PRICILLA C                   | 008-011        | 500,800           | 6,260.00   |
| HORST ROBERT                       | 008-012-F      | 51,600            | 645.00     |
| HORST ROBERT                       | 008-013-B      | 36,000            | 450.00     |
| HORTON WILLIAM A TRUST 2015        | 013-032-A      | 179,900           | 2,248.75   |
| HOUGH, JOHN D TRUST #2 50%         | 005-043        | 441,400           | 5,517.50   |
| HOUGH, JOHN D. TRUST #2 50%        | 005-047        | 64,600            | 807.50     |
| HOUSE NATHANIEL P                  | 011-009        | 153,100           | 1,913.75   |
| HOV ERIC                           | 002-070        | 216,300           | 2,703.75   |
| HOWARD LISA M                      | 014-002-A      | 239,900           | 2,998.75   |
| HOWARD ROBERT T III                | 010-104        | 373,000           | 4,662.50   |
| HOWELL BARRY E                     | 007-047-A      | 47,000            | 587.50     |
| HOWELL FAMILY TRUST                | 007-056        | 12,500            | 156.25     |
| HOWELL FAMILY TRUST UTA            | 007-002        | 389,100           | 4,863.75   |
| HOWELL FAMILY TRUST UTA            | 007-047        | 70,100            | 876.25     |
| HOWELL FAMILY TRUST UTA            | 007-047-C      | 31,800            | 397.50     |
| HUFF TRUST                         | 025-021        | 398,100           | 4,976.25   |
| HUGHES PAMELA B                    | 026-009        | 274,700           | 3,433.75   |
| HUNOLD ROBERT N                    | 021-003        | 258,000           | 3,225.00   |
| HUNT ELDON C JR                    | 017-004        | 193,900           | 2,423.75   |
| HUNT FARM LLC                      | 019-002-A      | 316,200           | 3,952.50   |
| HUNT KENDRA J                      | 009-044-C      | 217,600           | 2,720.00   |
| HUNT NICOLE A                      | 017-004-001    | 136,700           | 1,708.75   |
| HUNT RICHARD                       | 007-064        | 121,400           | 1,517.50   |
| HUNT WILDER                        | 014-039        | 142,100           | 1,776.25   |
| HUNT WILDER A                      | 014-038        | 20,600            | 257.50     |
| HUNT WILDER A.                     | 017-005        | 223,800           | 2,797.50   |
| HUNTSBERGER CARLTON                | 003-022        | 68,300            | 853.75     |
| HUPFELD PETER EST OF               | 007-060        | 2,000             | 25.00      |
| HUPP DANIEL A                      | 007-022        | 120,800           | 1,510.00   |
| HUTCHINGS LEEANNA                  | 013-040-A      | 31,500            | 393.75     |
| HUTCHINGS, GEORGE H JR 60%         | 002-007        | 95,500            | 1,193.75   |
| HYNES JONATHAN G                   | 007-029        | 577,100           | 7,213.75   |
| IMPALLOMENI DIANE M                | 002-014-001    | 31,900            | 398.75     |
| IMPALLOMENI DIANE M                | 002-015        | 139,700           | 1,746.25   |
| INNES DENISE                       | 007-064-A-001  | 169,200           | 2,115.00   |
| INNES MICHAEL                      | 007-064-A      | 64,800            | 810.00     |
| INNES MICHAEL W                    | 007-034-B      | 79,900            | 998.75     |
| INNES MICHAEL W                    | 007-064-A-002  | 28,400            | 355.00     |
| INNES MICHAEL W                    | 007-064-A-003  | 28,000            | 350.00     |
| ISAACSON GEORGE                    | 021-047-A      | 397,800           | 4,972.50   |
| ISABEL RICHARD J JR                | 005-015        | 65,500            | 818.75     |
| ISABEL RICHARD J JR                | 005-017        | 201,800           | 2,522.50   |
| ISHMAEL ROBIN E                    | 001-003-A      | 778,400           | 9,730.00   |
| ISHMAEL ROBIN E                    | 001-021        | 9,000             | 112.50     |
| JACK NATHANIEL K                   | 003-024-003    | 242,600           | 3,032.50   |
| JACKSON ELAINE C<br>FAMILY TR-2014 | 024-017        | 316,500           | 3,956.25   |

| <b>Owner</b>   | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|--|----------------|-------------------|------------|
| JACKSON ROBERT<br>JASON RONALD &<br>LYNNE LIVING TRUST | 002-009        | 80,600            | 1,007.50   |
| JOHNSON MICHAEL P                                      | 002-078        | 43,100            | 538.75     |
| JOHNSON MICHAEL P                                      | 007-068        | 119,500           | 1,493.75   |
| JOHNSON MICHAEL P JR                                   | 007-068-A      | 95,800            | 1,197.50   |
| JOHNSON MICHAEL P JR                                   | 023-035        | 206,900           | 2,586.25   |
| JOHNSON PETER B  | 017-006        | 103,100           | 1,288.75   |
| JOHNSTON WAYNE A                                       | 015-014        | 120,300           | 1,503.75   |
| JONES BERNARD J<br>FAMILY TRUST                        | 019-015        | 517,300           | 6,466.25   |
| JONES DANA A   | 018-002        | 188,900           | 2,361.25   |
| JONES DOROTHY E  | 010-018        | 635,500           | 7,943.75   |
| JONES ROBERT J   | 012-001-A      | 334,500           | 4,181.25   |
| JOY TIMOTHY S  | 028-007        | 284,300           | 3,553.75   |
| JULOANIA INC   | 015-027        | 139,900           | 1,748.75   |
| KALER DEAN   | 016-033-002    | 470,300           | 5,878.75   |
| KALER JAMES E SR                                       | 002-014        | 90,900            | 1,136.25   |
| KALER JAMES E SR                                       | 016-033        | 133,800           | 1,672.50   |
| KANE MICHAEL A   | 001-003-F      | 235,000           | 2,937.50   |
| KAPLINGER DANIEL                                       | 003-028        | 233,300           | 2,916.25   |
| KARAS JEFFERY  | 003-034-A      | 276,700           | 3,458.75   |
| KAUFMANN ALBERT  | 014-023        | 56,100            | 701.25     |
| KAUFMANN ALBERT  | 014-024        | 94,300            | 1,178.75   |
| KEENE CASSIDY BROOKE                                   | 015-022        | 100,600           | 1,257.50   |
| KEENE MARK   | 021-015        | 233,500           | 2,918.75   |
| KEENE WESTON   | 013-036        | 203,700           | 2,546.25   |
| KEI (USA) POWER<br>MANAGEMENT INC                      | 010-079        | 140,000           | 1,750.00   |
| KEI (USA) POWER<br>MANAGEMENT INC                      | 010-123        | 250,000           | 3,125.00   |
| KEITH LAURENCE   | 014-022-A      | 181,000           | 2,262.50   |
| KELLER CHARLES W                                       | 007-063-C      | 38,800            | 485.00     |
| KELLER JOSEPH G  | 007-014        | 272,100           | 3,401.25   |
| KELLER THOMAS E  | 001-022        | 177,700           | 2,221.25   |
| KELLEY THOMAS M J                                      | 003-014-L      | 261,500           | 3,268.75   |
| KELLY JOHN R   | 005-007        | 304,700           | 3,808.75   |
| KELSEY CINDY S   | 016-041-A      | 30,300            | 378.75     |
| KENNEDY ANN BENAMOS                                    | 020-001-Q      | 643,500           | 8,043.75   |
| KENNEDY ANNE BENAMOS<br>TRUST                          | 020-001-G      | 365,000           | 4,562.50   |
| KENNEDY ANNE S<br>LIFE ESTATE                          | 020-001        | 359,400           | 4,492.50   |
| KENNEDY GAIL R &<br>VERNE A                            | 026-008        | 235,900           | 2,948.75   |
| KENNEDY HENRY R  | 020-001-D      | 270,500           | 3,381.25   |
| KENNEDY HENRY R  | 020-001-H      | 404,400           | 5,055.00   |
| KENNEDY HENRY R  | 020-001-J      | 216,400           | 2,705.00   |
| KENNEDY HENRY R  | 020-001-K      | 453,200           | 5,665.00   |
| KENNEDY KATHLEEN                                       | 004-022        | 191,300           | 2,391.25   |

| <b>Owner</b>                     | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|----------------------------------|----------------|-------------------|------------|
| KENNISON COTTAGE LLC             | 025-018        | 315,100           | 3,938.75   |
| KENNISON COTTAGE LLC             | 025-025-A      | 7,300             | 91.25      |
| KERRIGAN JEAN M                  | 010-010        | 230,600           | 2,882.50   |
| KEY TRUST OF ME                  | 010-075        | 229,500           | 2,868.75   |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-B      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-E      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-F      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-M      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-N      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-P      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-R      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-S      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-T      | 0                 | 0.00       |
| KIEVE AFFECTIVE<br>EDUCATION INC | 020-001-W      | 0                 | 0.00       |
| KIEVE WAVUS EDUC INC             | 020-001-L      | 0                 | 0.00       |
| KIEVE WAVUS EDUCATINO INC        | 020-001-A      | 0                 | 0.00       |
| KIEVE-WAVUS ED INC               | 020-001-C      | 0                 | 0.00       |
| KIEVE-WAVUS EDU INC              | 020-002        | 0                 | 0.00       |
| KING FRANK                       | 005-045-A      | 1,100             | 13.75      |
| KING FRANK P REV TRUST           | 003-078-A      | 22,000            | 275.00     |
| KING FRANK P REV TRUST           | 021-008        | 63,500            | 793.75     |
| KING FRANK P REV TRUST           | 021-009        | 350,100           | 4,376.25   |
| KINGSBURY LEWIS W                | 008-013-H      | 232,000           | 2,900.00   |
| KINGSBURY LEWIS W                | 008-013-K      | 31,100            | 388.75     |
| KINNE KIMBERLY C                 | 027-030-B      | 160,900           | 2,011.25   |
| KINNEY KANDI E A                 | 015-017        | 193,800           | 2,422.50   |
| KIRKLAND EDWARD V JR             | 028-019        | 37,700            | 471.25     |
| KIRKPATRICK CHARLOTTE H          | 016-004-C      | 436,400           | 5,455.00   |
| KIRKPATRICK CHARLOTTE H          | 016-022        | 63,000            | 787.50     |
| KIRKPATRICK HOWARD JR            | 012-023        | 334,100           | 4,176.25   |
| KLYZA STEPHEN M                  | 018-032        | 411,700           | 5,146.25   |
| KNAPP JOHN E                     | 002-036        | 18,600            | 232.50     |
| KNAPP JOHN E                     | 002-037        | 282,700           | 3,533.75   |
| KNIGHT JONATHAN A                | 004-016-A      | 290,000           | 3,625.00   |
| KNOF KELSEY M                    | 008-013-M      | 126,000           | 1,575.00   |
| KNOF MICHAEL                     | 008-013-L      | 242,600           | 3,032.50   |
| KNOF MICHAEL T                   | 005-015-A      | 233,600           | 2,920.00   |
| KNOWLES JOYCE E & ET AL          | 018-012        | 219,200           | 2,740.00   |
| KOPISHKE HEIDI                   | 003-014-J      | 167,600           | 2,095.00   |

| <b>Owner</b>                        | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|-------------------------------------|----------------|-------------------|------------|
| KOZAK PAUL DAVID &<br>NANCY         | 028-004        | 361,300           | 4,516.25   |
| KRAMER DAVID K                      | 015-034        | 28,300            | 353.75     |
| KRAMER DAVID K                      | 015-035        | 227,100           | 2,838.75   |
| KRAWIC EDMUND J                     | 021-035        | 271,600           | 3,395.00   |
| KRAWIC JOANNE A                     | 021-036        | 46,600            | 582.50     |
| KURR SHAWNA M                       | 027-032        | 328,000           | 4,100.00   |
| KURR, SHAWNA M                      | 008-010-B-001  | 30,600            | 382.50     |
| LABBE DENNIS LEO                    | 014-002        | 157,500           | 1,968.75   |
| LAFLAMME EDMUND J                   | 003-046        | 340,900           | 4,261.25   |
| LAFRENAYE JASON P                   | 015-053        | 168,000           | 2,100.00   |
| LAILER DENNIS M                     | 009-049-A      | 63,000            | 787.50     |
| LAILER ROBERT E                     | 009-006        | 217,200           | 2,715.00   |
| LANCE R LEE LIVING TRUST            | 016-008        | 138,500           | 1,731.25   |
| LANDRY THOMAS J                     | 023-001        | 424,300           | 5,303.75   |
| LANE ALFRED                         | 026-024        | 314,500           | 3,931.25   |
| LANE DANNY K JR                     | 016-039        | 135,700           | 1,696.25   |
| LANE HARVEY P 1/3,<br>MARLENE N 1/3 | 021-037        | 218,600           | 2,732.50   |
| LANE LAWRENCE E JR                  | 007-007-D      | 142,600           | 1,782.50   |
| LANE, LYNDON                        | 007-015        | 17,000            | 212.50     |
| LANG DEBORAH                        | 007-040        | 207,500           | 2,593.75   |
| LANPHIER MARLA S                    | 004-035-B      | 502,600           | 6,282.50   |
| LASKO THOMAS                        | 007-001        | 215,900           | 2,698.75   |
| LAVALLEE GERARD L                   | 003-001        | 223,800           | 2,797.50   |
| LAVENDIER JOSEPH                    | 026-030        | 284,700           | 3,558.75   |
| LAWLESS GARY C                      | 004-033        | 150,400           | 1,880.00   |
| LAWLESS GARY C                      | 004-033-A-001  | 198,000           | 2,475.00   |
| LAWRENCE BRIAN                      | 007-067        | 144,400           | 1,805.00   |
| LAWRENCE BRIAN                      | 007-067-A      | 42,700            | 533.75     |
| LAWRENCE PETER G                    | 001-026-A      | 216,100           | 2,701.25   |
| LAWTON DANIEL                       | 009-024-B      | 91,800            | 1,147.50   |
| LEAVITT JANE W                      | 015-054        | 125,600           | 1,570.00   |
| LEAVITT ROBERT A                    | 024-019        | 318,400           | 3,980.00   |
| LEAVITT TYLER J                     | 013-024        | 39,000            | 487.50     |
| LEBEL MICHAEL D                     | 010-080        | 327,400           | 4,092.50   |
| LEE HENRY G                         | 011-012        | 259,900           | 3,248.75   |
| LEEMAN WAYNE C                      | 009-013        | 163,500           | 2,043.75   |
| LEIGHTON DAVID D                    | 007-054-A      | 55,700            | 696.25     |
| LEIGHTON DAVID D                    | 007-054-F      | 80,500            | 1,006.25   |
| LEINONEN EINO E                     | 011-005        | 500,000           | 6,250.00   |
| LEMON PETER J                       | 010-009        | 366,000           | 4,575.00   |
| LEONARD MARK E                      | 018-003        | 246,000           | 3,075.00   |
| LEP JOHN R                          | 002-063        | 239,000           | 2,987.50   |
| LEP JOHN R                          | 002-066        | 30,500            | 381.25     |
| LEP JOHN R                          | 002-067        | 30,600            | 382.50     |
| LESSNER DEBRA C                     | 005-020        | 49,500            | 618.75     |
| LESSNER DEBRA C                     | 005-024        | 291,200           | 3,640.00   |
| LESSNER DEBRA C                     | 005-027        | 61,900            | 773.75     |

| <b>Owner</b>                      | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|-----------------------------------|----------------|-------------------|------------|
| LESSNER DEBRA C                   | 005-028        | 18,000            | 225.00     |
| LESSNER MICHAEL A                 | 015-042        | 123,900           | 1,548.75   |
| LEVENSALER DEBRA D                | 007-043-A      | 236,400           | 2,955.00   |
| LEVENSALER RICHARD JR             | 009-007        | 135,600           | 1,695.00   |
| LEVESQUE WALTER T                 | 015-007        | 156,000           | 1,950.00   |
| LEVY DEAN J                       | 016-022-A      | 28,600            | 357.50     |
| LEVY DEAN J                       | 016-028        | 317,000           | 3,962.50   |
| LEWIS HAROLD                      | 001-024        | 153,000           | 1,912.50   |
| LEWIS MADELYN                     | 007-066        | 99,900            | 1,248.75   |
| LEWIS MADELYN A                   | 007-051-A      | 28,800            | 360.00     |
| LEWIS MATTHEW                     | 023-023-014    | 34,500            | 431.25     |
| LEWIS MATTHEW J                   | 023-004-A      | 127,300           | 1,591.25   |
| L'HOMMEDIEU, W GARY               | 005-041        | 390,500           | 4,881.25   |
| LIBBY CHARLENE H                  | 003-043        | 273,800           | 3,422.50   |
| LIBBY DAVID A                     | 023-027        | 129,200           | 1,615.00   |
| LIBBY HALVOR D                    | 013-004        | 78,200            | 977.50     |
| LIBBY JOHN W                      | 013-004-H      | 72,400            | 905.00     |
| LIBBY OLIVER W                    | 001-012        | 415,900           | 5,198.75   |
| LIBBY TINA M                      | 013-039-A      | 231,100           | 2,888.75   |
| LINDSTROM TED R                   | 003-034-B      | 415,400           | 5,192.50   |
| LINKER JUDITH G                   | 018-028-D      | 429,100           | 5,363.75   |
| LITTEL THOMAS H                   | 005-038        | 136,400           | 1,705.00   |
| LITTLE BRUCE                      | 007-045-A      | 165,900           | 2,073.75   |
| LITTLE DAVID                      | 007-003-A      | 104,500           | 1,306.25   |
| LITTLE DAVID H                    | 007-003-B      | 120,800           | 1,510.00   |
| LITTLE DEREK D                    | 023-036        | 171,200           | 2,140.00   |
| LITTLE PENELOPE M                 | 007-020        | 132,000           | 1,650.00   |
| LITTLE PENELOPE M                 | 007-021        | 27,000            | 337.50     |
| LOON COVE ASSOCIATION             | 003-047        | 0                 | 0.00       |
| LOON'S NEST REALTY TRUST          | 023-016        | 329,100           | 4,113.75   |
| LOREN RICHARD                     | 007-031-B      | 35,100            | 438.75     |
| LUCAS JEREMY M                    | 001-003-E      | 257,500           | 3,218.75   |
| LUDWIG JANE                       | 010-090        | 122,400           | 1,530.00   |
| LUFKIN ELIZABETH H                | 007-047-B      | 273,100           | 3,413.75   |
| LUKSIC JOSIP                      | 023-002-G      | 31,200            | 390.00     |
| MABEE CARLETON H                  | 012-011        | 250,600           | 3,132.50   |
| MACDONALD CHRISTIEL L             | 004-034        | 360,000           | 4,500.00   |
| MACDONALD DUSTIN JONATHAN         | 003-007        | 129,000           | 1,612.50   |
| MACDONALD THOMAS                  | 009-011        | 136,700           | 1,708.75   |
| MACDONALD THOMAS E                | 008-004        | 37,000            | 462.50     |
| MACDONALD WENDY L                 | 008-004-A      | 133,100           | 1,663.75   |
| MACDOUGALL<br>FAMILY REALTY TRUST | 021-019        | 293,700           | 3,671.25   |
| MACGOWN, SAMUEL T                 | 022-012        | 210,000           | 2,625.00   |
| MACK ARTHUR E DEC.OF TRUST        | 012-039        | 155,200           | 1,940.00   |
| MACOMBER ISABEL                   | 010-105        | 197,100           | 2,463.75   |
| MAGILL FAMILY TRUST               | 019-014        | 723,800           | 9,047.50   |
| MAINE LOBSTERMENS<br>ASSOC INC    | 003-018        | 105,000           | 1,312.50   |

| <b>Owner</b>                                    | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| MAINE MODULAR AND<br>MANUFACTURED INC           | 003-024        | 0                 | 0.00       |
| MAINE STATE OF                                  | 005-013        | 0                 | 0.00       |
| MAINE STATE OF                                  | 010-049        | 0                 | 0.00       |
| MAINE STATE OF                                  | 010-050        | 0                 | 0.00       |
| MAINE STATE OF                                  | 024-032        | 0                 | 0.00       |
| MAINELLA MARK T                                 | 013-007        | 285,900           | 3,573.75   |
| MAKI KARL W                                     | 005-040-A      | 2,900             | 36.25      |
| MALLORY WILLIAM W JR                            | 018-016        | 387,900           | 4,848.75   |
| MANK DONALD                                     | 007-065-A      | 67,500            | 843.75     |
| MANK GREGORY A                                  | 007-052-A      | 151,500           | 1,893.75   |
| MANNING RANDAL                                  | 001-018-C      | 381,600           | 4,770.00   |
| MAPLERIDGE COMMUNITY                            | 021-020        | 14,400            | 180.00     |
| MARAGOUDAKIS NICHOLAS JR                        | 004-045        | 205,000           | 2,562.50   |
| MARITIME ENERGY, INC.                           | 005-052        | 278,500           | 3,481.25   |
| MARKLEY ROBERT M                                | 010-058        | 172,700           | 2,158.75   |
| MARKLEY ROBERT M                                | 010-064        | 4,100             | 51.25      |
| MARKUR REALTY TRUST                             | 010-007        | 260,300           | 3,253.75   |
| MARSHALL WILLIAM B III RLT                      | 021-005        | 242,200           | 3,027.50   |
| MARTIN CARROLL F ET AL                          | 005-001-B      | 176,900           | 2,211.25   |
| MARTIN CARROLL F ET AL                          | 024-008        | 24,500            | 306.25     |
| MARTIN CATHERINE ET AL                          | 026-004        | 146,800           | 1,835.00   |
| MASON GEORGE T                                  | 010-011        | 276,300           | 3,453.75   |
| MASON SUSAN WEISER                              | 010-120-A      | 38,600            | 482.50     |
| MASTERS LISA                                    | 011-001-B      | 240,500           | 3,006.25   |
| MASTROVITA ROBERT P<br>2019 TRUST               | 017-002        | 819,200           | 10,240.00  |
| MAY DONALD L                                    | 004-045-B      | 165,300           | 2,066.25   |
| MCBURNIE LAUREL J                               | 004-055        | 100,200           | 1,252.50   |
| MCCABE EDWARD LEE 2/3 INT                       | 023-005        | 268,400           | 3,355.00   |
| MCCABE FRANCES                                  | 002-053        | 1,400             | 17.50      |
| MCCABE FRANCIS                                  | 002-065        | 203,800           | 2,547.50   |
| MCCANDLESS PRISCILLA                            | 010-071        | 215,400           | 2,692.50   |
| MCCANDLESS PRISCILLA                            | 012-005-A      | 110,000           | 1,375.00   |
| MCCLINTICK FOUNDATIONS INC                      | 009-044-G      | 122,500           | 1,531.25   |
| MCCLINTICK WILLIAM R                            | 009-044-H      | 386,900           | 4,836.25   |
| MCCORMACK JAMES A                               | 011-003-B      | 429,100           | 5,363.75   |
| MCCORMACK PHYLLIS EST OF                        | 010-042        | 400,300           | 5,003.75   |
| MCCULLAGH PETER A                               | 023-021        | 148,500           | 1,856.25   |
| MCDONALD EARNEST E                              | 009-008        | 110,200           | 1,377.50   |
| MCDONALD EDWARD THE<br>IRREVOCABLE FAMILY TRUST | 003-044        | 224,800           | 2,810.00   |
| MCFARLAND ELIZABETH K<br>TRUST 6/26/15          | 020-003        | 642,300           | 8,028.75   |
| MC GEE FAMILY LIVING TRUST                      | 007-029-B      | 595,300           | 7,441.25   |
| MCGINNESS RACHEL A                              | 003-070        | 303,100           | 3,788.75   |
| MCILHENNY LOUISIE W                             | 006-001-A      | 328,800           | 4,110.00   |
| MCILHENNY MAINE TRUST I                         | 006-001-B      | 826,900           | 10,336.25  |
| MCINTYRE RICHARD S                              | 014-005        | 131,900           | 1,648.75   |



| <b>Owner</b>                     | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|----------------------------------|----------------|-------------------|------------|
| MCKEEVER EUGENE D JR             | 007-026        | 365,700           | 4,571.25   |
| MCKINLEY THEODORE J              | 010-022-C      | 629,700           | 7,871.25   |
| MCLAIN JUDITH I                  | 007-033        | 120,800           | 1,510.00   |
| MCLAIN SCOTT M                   | 024-014        | 82,200            | 1,027.50   |
| MCLAUGHLIN LAUREN D              | 001-010        | 35,500            | 443.75     |
| MCLEAN LUCINA ALICE STEVENS      | 010-074        | 196,100           | 2,451.25   |
| MCLEAN MICHAEL                   | 010-107        | 84,200            | 1,052.50   |
| MCLEAN WOODBURY W                | 013-018        | 205,800           | 2,572.50   |
| MCLEAN WOODBURY W                | 013-019        | 2,600             | 32.50      |
| MCMILLAN DONNA M                 | 003-037        | 565,300           | 7,066.25   |
| MCMILLAN DONNA<br>REALTY TRUST   | 003-037-A      | 203,100           | 2,538.75   |
| MCNALLY ROBERT                   | 024-015        | 145,300           | 1,816.25   |
| MCNAMARA DONALD                  | 025-014        | 377,200           | 4,715.00   |
| MCNAMARA JOHN B                  | 025-012        | 244,600           | 3,057.50   |
| MCNAMARA JOHN B                  | 025-013        | 269,100           | 3,363.75   |
| MCNAMARA KEVIN                   | 003-058-C      | 34,600            | 432.50     |
| MCNEILL BARRY G                  | 021-006        | 261,800           | 3,272.50   |
| MCNEILL FAMILY REV TRUST         | 005-004        | 118,700           | 1,483.75   |
| MCNEILL FAMILY REV TRUST         | 024-028        | 425,500           | 5,318.75   |
| MCNEILL LESLIE B                 | 024-023-B      | 227,900           | 2,848.75   |
| MEADE SUSAN W                    | 004-009-D      | 16,800            | 210.00     |
| MEADE SUSAN W                    | 019-018        | 426,200           | 5,327.50   |
| MEANS, CHARLIE AIII              | 025-004        | 155,800           | 1,947.50   |
| MEDICO EDWARD J JR               | 003-019        | 101,000           | 1,262.50   |
| MEHLHORN PETER J                 | 002-059        | 33,500            | 418.75     |
| MEHLHORN PETER J                 | 002-060        | 179,800           | 2,247.50   |
| MELANSON, ALBERT                 | 003-077-A      | 144,100           | 1,801.25   |
| MELLYN MARIA                     | 014-026        | 101,900           | 1,273.75   |
| MERCER DENNIS D                  | 002-031        | 137,000           | 1,712.50   |
| MERCER DENNIS D                  | 002-032        | 27,100            | 338.75     |
| MERRIAM STEPHEN L.               | 007-031-A      | 200,300           | 2,503.75   |
| MERRICK, LORRAINE                | 009-037        | 109,900           | 1,373.75   |
| MERRIFIELD GEORGE E<br>ESTATE    | 012-024-001    | 45,900            | 573.75     |
| MERTEN THOMAS J                  | 012-017-B      | 550,400           | 6,880.00   |
| MERTEN THOMAS J 1/2 INT          | 012-017        | 245,100           | 3,063.75   |
| MEUSBURGER CHARLES E             | 022-008        | 528,100           | 6,601.25   |
| MEYER CHARLES F                  | 003-053-G      | 231,300           | 2,891.25   |
| MICHAEL A WEINER<br>LIVING TRUST | 016-027        | 279,600           | 3,495.00   |
| MICHAUD GARY L                   | 015-002        | 127,700           | 1,596.25   |
| MIDCOAST CONSERVANCY             | 009-019-A      | 19,600            | 245.00     |
| MIDCOAST CONSERVANCY             | 009-042        | 0                 | 0.00       |
| MID-COAST TOWER LLC              | 001-005-A      | 253,900           | 3,173.75   |
| MILLER DUWAYNE E                 | 005-010-A      | 189,700           | 2,371.25   |
| MILLER GERALD Q                  | 021-028        | 249,900           | 3,123.75   |
| MILLER PHILIP L                  | 015-025        | 94,200            | 1,177.50   |
| MILLIKEN ANDREW H                | 007-051        | 180,700           | 2,258.75   |

| <b>Owner</b>                       | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|------------------------------------|----------------|-------------------|------------|
| MILLS DOUGLAS D                    | 009-031        | 149,700           | 1,871.25   |
| MINER PAUL J                       | 008-012-B-001  | 39,700            | 496.25     |
| MINER PAUL J                       | 013-032-E      | 296,800           | 3,710.00   |
| MISERANDINO THOMAS                 | 003-033-C      | 347,000           | 4,337.50   |
| MITCHELL PAUL E                    | 002-020        | 241,700           | 3,021.25   |
| MITCHELL SARA                      | 010-097        | 39,300            | 491.25     |
| MITCHELL, GLENN P                  | 010-089        | 118,700           | 1,483.75   |
| MONAGHAN CHRIS J                   | 022-014-B      | 208,500           | 2,606.25   |
| MONAGHAN SARAH L                   | 003-021        | 109,400           | 1,367.50   |
| MONTERISI JOHN JR                  | 010-017-A      | 211,400           | 2,642.50   |
| MONTERISI JOHN JR                  | 010-020-A      | 272,900           | 3,411.25   |
| MOODY ALVAH EST OF                 | 027-020        | 337,500           | 4,218.75   |
| MOODY ALVAH EST OF                 | 027-022        | 266,500           | 3,331.25   |
| MOODY DONALD T                     | 015-004        | 152,100           | 1,901.25   |
| MOODY DOROTHY B                    | 027-029-B      | 293,800           | 3,672.50   |
| MOODY HARVEY C                     | 027-029-C      | 312,400           | 3,905.00   |
| MOODY ISLAND OWNERS<br>ASSOC       | 027-033        | 6,500             | 81.25      |
| MOODY MARK                         | 009-017        | 331,400           | 4,142.50   |
| MOODY MARK A JR                    | 027-029-D      | 154,000           | 1,925.00   |
| MOODY RICHARD D                    | 026-022        | 253,000           | 3,162.50   |
| MOODY STEPHEN D 1/2 INT            | 027-006-B      | 36,400            | 455.00     |
| MOODY THOMAS H                     | 007-039-B      | 136,100           | 1,701.25   |
| MORANG TRUST                       | 027-030        | 154,700           | 1,933.75   |
| MORRIS STEPHEN                     | 011-006        | 325,600           | 4,070.00   |
| MORRIS STEPHEN C                   | 011-011        | 50,600            | 632.50     |
| MOSLEY HOWARD E JR                 | 006-005        | 75,400            | 942.50     |
| MSP LLC                            | 001-005        | 297,600           | 3,720.00   |
| MULLIGAN JOHN J ESTATE             | 010-067        | 40,000            | 500.00     |
| MULLIGAN JOHN J ESTATE             | 012-040        | 34,100            | 426.25     |
| MULLIGAN SALLY ANN                 | 010-114        | 115,500           | 1,443.75   |
| MULLIGAN SEAN 33 1/3               | 006-004        | 53,100            | 663.75     |
| MUNDY BIGELOW<br>REAL ESTATE TRUST | 010-084        | 198,100           | 2,476.25   |
| MURDOCK WILLIAM J                  | 010-022-A      | 75,600            | 945.00     |
| MURPHY FAMILY TRUST                | 025-010        | 293,300           | 3,666.25   |
| MURRAY JOLENE M                    | 003-014-Q      | 299,700           | 3,746.25   |
| MUSA DORIS                         | 009-002-B      | 192,700           | 2,408.75   |
| N. NOBLEBORO<br>COMMUNITY ASSOC    | 009-028        | 0                 | 0.00       |
| NAJPAUER WILLIAM T                 | 007-044        | 118,900           | 1,486.25   |
| NASTVOGEL JOHN W                   | 007-011        | 170,100           | 2,126.25   |
| NATELLE JASON                      | 003-058-A      | 145,400           | 1,817.50   |
| NEAL KELLEY A                      | 009-044-A      | 232,200           | 2,902.50   |
| NEESON BARBARA C                   | 010-072        | 262,300           | 3,278.75   |
| NELSON BERNHART                    | 019-009        | 445,900           | 5,573.75   |
| NELSON DEXTER J SR                 | 005-049        | 79,300            | 991.25     |
| NELSON HOLLIS C                    | 011-007        | 197,200           | 2,465.00   |
| NELSON ROBERT L                    | 002-077        | 284,000           | 3,550.00   |

| <b>Owner</b>                       | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|------------------------------------|----------------|-------------------|------------|
| NEWBERT ANDREA M                   | 007-034-A      | 293,500           | 3,668.75   |
| NEWBERT BROTHERS LLC               | 008-014        | 1,100,000         | 13,750.00  |
| NEWBERT C DWIGHT                   | 008-014-B      | 228,700           | 2,858.75   |
| NEWBERT GARY                       | 009-016        | 164,600           | 2,057.50   |
| NEWBERT LARRY                      | 008-014-A      | 147,100           | 1,838.75   |
| NICHOLS ANTHONY F                  | 007-054-B      | 78,600            | 982.50     |
| NICHOLS JOHN P                     | 017-007        | 299,100           | 3,738.75   |
| NICHOLS PAMELA R                   | 004-009-A      | 213,000           | 2,662.50   |
| NICHOLS TERRY M                    | 007-070        | 33,300            | 416.25     |
| NICHOLS TERRY M                    | 007-071        | 248,400           | 3,105.00   |
| NIEMEYER LINDA                     | 003-015        | 9,600             | 120.00     |
| NILES MICHAEL J JR                 | 007-052        | 36,000            | 450.00     |
| NOBLEBORO TOWN OF                  | 003-008-A      | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 003-009-A      | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 003-033-A      | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 005-035-A      | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 005-045        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 005-046-A      | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 009-009        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 010-001        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 010-068        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 010-093        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 013-010        | 196,600           | 2,457.50   |
| NOBLEBORO TOWN OF                  | 014-011        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 015-001        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 015-023        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 015-024        | 0                 | 0.00       |
| NOBLEBORO TOWN OF                  | 023-022        | 0                 | 0.00       |
| NOBLES RON K TRUST - 50%           | 027-031        | 1,004,800         | 12,560.00  |
| NORTHMORE LENIS                    | 002-013        | 66,900            | 836.25     |
| NORTHSTAR ME LLC                   | 010-066        | 259,500           | 3,243.75   |
| NORTON MATTHEW A                   | 003-014-P      | 189,500           | 2,368.75   |
| NUSCHKE DAVID P                    | 023-002-B      | 454,000           | 5,675.00   |
| NUTTER DAN JR                      | 009-003-C      | 78,900            | 986.25     |
| O BRIEN ROBERT W                   | 004-052        | 300               | 3.75       |
| O'BRIEN JAMES                      | 022-014        | 35,200            | 440.00     |
| O'BRIEN ROBERT T                   | 003-066        | 494,400           | 6,180.00   |
| O'BRIEN ROBERT W                   | 004-051        | 169,000           | 2,112.50   |
| O'DONNELL ELEANOR                  | 003-031        | 422,100           | 5,276.25   |
| O'DONNELL ELEANOR                  | 004-016        | 90,600            | 1,132.50   |
| ODONNELL KEVIN                     | 008-007-A      | 246,100           | 3,076.25   |
| O'DONNELL KEVIN J                  | 009-11-A       | 32,500            | 406.25     |
| ODONNELL OWEN                      | 007-052-B      | 69,200            | 865.00     |
| O'DONNELL OWEN J                   | 009-011-A-1    | 231,000           | 2,887.50   |
| ODONNELL TINA P                    | 009-044-J      | 562,800           | 7,035.00   |
| OLD FARM COVE<br>SUBDIVISION ASSOC | 003-068        | 44,700            | 558.75     |
| OLD FARM TRUST                     | 012-003        | 389,200           | 4,865.00   |
| OLIVER ERNEST JR.                  | 014-031        | 48,400            | 605.00     |

| <b>Owner</b>                            | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| OLIVER HENRY                            | 004-027        | 268,900           | 3,361.25   |
| OLIVER HENRY                            | 004-038        | 2,400             | 30.00      |
| OLIVER HENRY                            | 005-057        | 3,500             | 43.75      |
| OLIVER HENRY                            | 005-060        | 80,000            | 1,000.00   |
| OLIVER HENRY                            | 005-061        | 13,400            | 167.50     |
| OLIVER HENRY V                          | 003-016        | 12,700            | 158.75     |
| OLIVER HENRY V                          | 004-028        | 34,900            | 436.25     |
| OLIVER HENRY V                          | 005-063        | 12,000            | 150.00     |
| OLIVER JACOB J                          | 005-060-B      | 109,800           | 1,372.50   |
| OLIVER JASON                            | 005-062        | 137,000           | 1,712.50   |
| OLIVER JESSE I                          | 004-028-B      | 166,500           | 2,081.25   |
| OLIVER JOHN W JR                        | 004-049        | 46,000            | 575.00     |
| OLIVER JOSHUA H                         | 014-014        | 28,200            | 352.50     |
| OLIVER TERESA E                         | 005-062-001    | 53,400            | 667.50     |
| OLIVER WAYNE ET AL                      | 001-020        | 45,000            | 562.50     |
| OLSON GREGG                             | 018-023        | 190,400           | 2,380.00   |
| OLSON GREGG                             | 018-023-A      | 1,300             | 16.25      |
| OLSON JAMES G                           | 004-006        | 279,000           | 3,487.50   |
| OLSON JAMES G                           | 004-010        | 153,900           | 1,923.75   |
| OLSON JAMES G                           | 004-012        | 15,300            | 191.25     |
| OLSON JAMES G                           | 019-005        | 3,900             | 48.75      |
| OLSON JAMES GARY                        | 004-006-C      | 10,600            | 132.50     |
| OLSON JAMES GARY                        | 004-019-B      | 4,400             | 55.00      |
| OLSON JAMES GARY                        | 004-024        | 32,900            | 411.25     |
| OLSON MARION                            | 019-006        | 225,800           | 2,822.50   |
| OLSON MARION                            | 019-017        | 274,800           | 3,435.00   |
| OLSON MARION A                          | 019-018-A      | 900               | 11.25      |
| ONEIL CYNTHIA EST OF                    | 010-019        | 573,900           | 7,173.75   |
| ONEIL CYNTHIA EST OF                    | 010-019-A      | 30,500            | 381.25     |
| ORFF RANDY A                            | 027-030-A      | 34,500            | 431.25     |
| OSIER DAVID L                           | 024-018        | 326,900           | 4,086.25   |
| OSMER ELIZABETH G                       | 002-058        | 234,900           | 2,936.25   |
| OUT-OF-DOORS LLC                        | 003-051        | 530,700           | 6,633.75   |
| OUT-OF-DOORS LLC                        | 003-052        | 18,000            | 225.00     |
| OWEN ELIZABETH CHERRY                   | 012-005-D      | 331,900           | 4,148.75   |
| OWENS ELIZABETH P<br>REV TR UID 1-25-08 | 018-030        | 1266,600          | 15,832.50  |
| OXTON TIMOTHY J                         | 007-007-C      | 320,100           | 4,001.25   |
| PABIN PATRICK A 2/3                     | 008-013-C      | 240,600           | 3,007.50   |
| PACKARD JENNIFER L                      | 022-012-D      | 244,400           | 3,055.00   |
| PAGE ELIZABETH L REVOC TRUST            | 005-033        | 250,800           | 3,135.00   |
| PAGE PHILIP A                           | 015-003        | 119,100           | 1,488.75   |
| PAGE PHILIP A                           | 023-006-A      | 81,300            | 1,016.25   |
| PAINE MARGARET A                        | 016-007        | 318,600           | 3,982.50   |
| PALINO LURIE                            | 011-001        | 699,900           | 8,748.75   |
| PALLOTTA LISA R                         | 014-033        | 6,500             | 81.25      |
| PALMER ELIZABETH S                      | 021-031        | 541,500           | 6,768.75   |
| PALMER LINWOOD E III                    | 010-120        | 66,900            | 836.25     |
| PALMER WILLIAM                          | 007-063-003    | 255,100           | 3,188.75   |

| <b>Owner</b>                              | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| PALMER WILLIAM L<br>PAMELA R NICHOLS REV. | 007-063-002    | 31,100            | 388.75     |
| MNGT.TRUST                                | 004-009        | 291,100           | 3,638.75   |
| PARISH ROSE                               | 003-020-A      | 154,400           | 1,930.00   |
| PARLIN ALICE                              | 005-048-A      | 167,900           | 2,098.75   |
| PARLIN DERRICK                            | 024-011        | 151,500           | 1,893.75   |
| PARMELEE SHERRY L                         | 023-033-A      | 286,600           | 3,582.50   |
| PARMLEY ROBERT E                          | 001-003-K      | 311,900           | 3,898.75   |
| PARSONS BRENDEN                           | 010-065        | 100,100           | 1,251.25   |
| PARSONS NEIL L JR                         | 010-038        | 773,100           | 9,663.75   |
| PARSONS PAUL G                            | 013-021-A      | 28,500            | 356.25     |
| PAUL TRACEY                               | 010-037        | 888,300           | 11,103.75  |
| PAULINO NICHOLAS J                        | 005-029-B      | 212,000           | 2,650.00   |
| PAYOR ANDREW                              | 025-008        | 191,400           | 2,392.50   |
| PBM TRUST                                 | 027-029        | 244,000           | 3,050.00   |
| PEARCE FAMILY TRUST 2016                  | 004-018        | 260,900           | 3,261.25   |
| PEARCE, KEITH N                           | 004-032-A      | 454,200           | 5,677.50   |
| PEARL COLLINS NORRIS<br>PARTNERS LIMITED  | 027-011        | 314,000           | 3,925.00   |
| PECK ADNEY M JR<br>LIVING TRUST           | 005-037        | 162,800           | 2,035.00   |
| PECK ADNEY M JR<br>LIVING TRUST           | 005-046        | 480,200           | 6,002.50   |
| PECK JEFFERY A                            | 005-048        | 310,400           | 3,880.00   |
| PECK JEFFREY A                            | 005-046-B      | 274,700           | 3,433.75   |
| PENDERGAST CATHERINE                      | 010-098        | 174,600           | 2,182.50   |
| PENDEXTER KATRINA                         | 010-056        | 105,300           | 1,316.25   |
| PENDLETON JENNIFER                        | 015-045        | 121,100           | 1,513.75   |
| PENDLETON MELANIE                         | 016-010-A      | 25,600            | 320.00     |
| PENNIMAN JOYCE R                          | 026-002        | 250,300           | 3,128.75   |
| PERRY, JAMIE P                            | 007-048        | 172,700           | 2,158.75   |
| PESTANA, PATRICIA A                       | 021-022        | 258,300           | 3,228.75   |
| PETEET STAR GLIDDEN                       | 020-004        | 82,700            | 1,033.75   |
| PETERS KELLIE J                           | 001-012-A      | 262,900           | 3,286.25   |
| PETERS, REBECCA J                         | 002-068        | 189,100           | 2,363.75   |
| PETERSEN DARRYN S                         | 009-014-A      | 151,000           | 1,887.50   |
| PETRINO ANTHONY A                         | 025-026-D      | 185,700           | 2,321.25   |
| PETROZZINI MICHAEL D                      | 026-018        | 596,600           | 7,457.50   |
| PETTEY VIRGINIA S                         | 019-002-D      | 152,600           | 1,907.50   |
| PFAHLER JOHN                              | 021-018        | 340,900           | 4,261.25   |
| PFAHLER, SEAN C                           | 003-014-C      | 225,000           | 2,812.50   |
| PHILLIPS TODD E                           | 010-029        | 74,900            | 936.25     |
| PHIPPS JOHN M & ETHEL W                   | 003-065-A      | 392,800           | 4,910.00   |
| PIERCE JEANETTE A                         | 010-025        | 84,500            | 1,056.25   |
| PIERCE JEFFREY D                          | 014-013        | 241,400           | 3,017.50   |
| PIERCE WILLIAM A                          | 003-057-C      | 38,600            | 482.50     |
| PIERCE, DANIELLE MARIE                    | 014-012        | 30,800            | 385.00     |
| PIERI LOUIS A SR EST OF                   | 028-017        | 295,300           | 3,691.25   |
| PIETILA OLIVIA                            | 016-041-D      | 170,200           | 2,127.50   |

| <b>Owner</b>                           | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|--|----------------|-------------------|------------|
| PIKE SHARON A                          | 009-044-E      | 104,700           | 1,308.75   |
| PIKE SHARON A                          | 009-044-F      | 31,300            | 391.25     |
| PINE STATE RECYCLING INC               | 009-004        | 54,900            | 686.25     |
| PINKHAM MARIANNE H                     | 010-031        | 191,500           | 2,393.75   |
| PIONTKOWSKI C BRIAN<br>2014 TRUST      | 002-041        | 87,800            | 1,097.50   |
| PIONTKOWSKI C BRIAN<br>2014 TRUST      | 002-042        | 7,400             | 92.50      |
| PITCHER COREY                          | 009-002-C      | 92,500            | 1,156.25   |
| PITCHER SHERYL G                       | 009-032        | 93,700            | 1,171.25   |
| PLUMB STEPHEN P                        | 007-041        | 94,000            | 1,175.00   |
| POLAND SARAH E                         | 007-054-D      | 49,600            | 620.00     |
| POLLITT MARCENA L                      | 012-018        | 461,900           | 5,773.75   |
| POLLITT NORMAN I                       | 012-019        | 447,500           | 5,593.75   |
| PORTER CAROL W                         | 021-043        | 291,400           | 3,642.50   |
| PORTER DAVID W                         | 013-032-C      | 334,400           | 4,180.00   |
| PORTER, KATHERINE P                    | 010-094        | 223,800           | 2,797.50   |
| POTHIER BRITTANY K                     | 003-023        | 131,000           | 1,637.50   |
| POTTER MARK H                          | 004-015        | 243,600           | 3,045.00   |
| POWELL DENISE                          | 023-002-C      | 282,800           | 3,535.00   |
| POWELL ERIC                            | 001-008        | 189,200           | 2,365.00   |
| POWELL RICHARD L                       | 002-010        | 68,100            | 851.25     |
| POWELL RICHARD L                       | 002-017        | 171,300           | 2,141.25   |
| POWELL SAMUEL W                        | 002-033        | 150,300           | 1,878.75   |
| PRATT NOBLEBORO MAINE FLP              | 018-029        | 627,100           | 7,838.75   |
| PRAWER IONA A TRUST                    | 012-009        | 280,200           | 3,502.50   |
| PRESTON BETH L                         | 017-003        | 193,000           | 2,412.50   |
| PRINCE PAUL &<br>HELEN IRREVOC. TRUST  | 024-012        | 156,100           | 1,951.25   |
| PRIOR JOHN R JR                        | 002-055        | 178,900           | 2,236.25   |
| PROCK SHIRLEY                          | 008-007        | 25,100            | 313.75     |
| PROCK SHIRLEY                          | 009-026        | 156,200           | 1,952.50   |
| PROCK SHIRLEY                          | 027-001        | 418,800           | 5,235.00   |
| PUTNAM POINT TRUST                     | 027-013        | 291,500           | 3,643.75   |
| QUINTAL PHILIP II                      | 002-045        | 122,100           | 1,526.25   |
| QUINTAL PHILIP II                      | 002-045-B      | 14,300            | 178.75     |
| QUINTAL PHILIP II                      | 002-046        | 4,500             | 56.25      |
| QUINTAL PHILIP II &<br>QUINTAL, LISA J | 002-045-A      | 26,400            | 330.00     |
| R. LOUISE ABBOT REV TRUST              | 007-055-A      | 170,200           | 2,127.50   |
| RADUNE, KARL F                         | 019-007        | 432,800           | 5,410.00   |
| RAFALOWSKI JOSEPH J                    | 007-039- C     | 356,800           | 4,460.00   |
| RAILSBACK TRUST                        | 007-049-A      | 29,800            | 372.50     |
| RANKIN E DANIELS                       | 007-012        | 7,100             | 88.75      |
| RAUSCHENBERG CARLTON                   | 003-061        | 343,600           | 4,295.00   |
| RE RICHARD & M. MACDONALD              | 010-076        | 141,600           | 1,770.00   |
| RE RICHARD NOEL &<br>M MACDONALD       | 001-019        | 34,100            | 426.25     |
| REED ALAN J                            | 013-031        | 60,600            | 757.50     |
|  | 009-044-D      | 263,800           | 3,297.50   |

| <b>Owner</b>                       | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|------------------------------------|----------------|-------------------|------------|
| REED CARMEN B                      | 002-034        | 167,600           | 2,095.00   |
| REED CARMEN B                      | 002-035        | 7,400             | 92.50      |
| REED NATHANAEL                     | 003-014-D      | 202,600           | 2,532.50   |
| REGUT ROBERT E                     | 003-017        | 59,200            | 740.00     |
| REIFEL CHARLES M                   | 004-035-C      | 665,900           | 8,323.75   |
| RENY MARY KATE                     | 006-003-C      | 240,300           | 3,003.75   |
| RENY ROBERT                        | 006-003        | 412,400           | 5,155.00   |
| REPITON CHRIS P                    | 009-030        | 138,100           | 1,726.25   |
| RIBEIRO JAY S                      | 002-029        | 1,500             | 18.75      |
| RIBEIRO JAYS                       | 002-028        | 177,900           | 2,223.75   |
| RICE DEAN                          | 005-051        | 90,600            | 1,132.50   |
| RICE ERICA                         | 015-038        | 186,100           | 2,326.25   |
| RICHARD A GESUALDO TRUST           | 027-017        | 348,300           | 4,353.75   |
| RICHMOND ERIC                      | 015-012        | 211,100           | 2,638.75   |
| RIDER NANCY A                      | 025-024        | 275,700           | 3,446.25   |
| RIDLEY MALCOLM D EST OF            | 005-011-B      | 43,500            | 543.75     |
| RIDLEY MALCOLM EST OF              | 005-011        | 117,400           | 1,467.50   |
| RIDLEY STEVEN                      | 005-011-T      | 0                 | 0.00       |
| RILEY PETER J 1%                   | 021-026        | 525,100           | 6,563.75   |
| RITTALL CECIL W JR                 | 014-022-B      | 102,300           | 1,278.75   |
| RITTALL JENNIE C LIFE EST          | 014-022        | 163,000           | 2,037.50   |
| ROBBINS BRIAN D                    | 003-079        | 249,700           | 3,121.25   |
| ROBERTS DAVID A                    | 019-004        | 187,500           | 2,343.75   |
| ROBERTS DAVID A                    | 019-004-B      | 226,500           | 2,831.25   |
| ROBERTS FAMILY TRUST-2014          | 004-011-A      | 57,300            | 716.25     |
| ROBERTS, ABBIE A                   | 010-115        | 186,800           | 2,335.00   |
| ROBERTS, ABBIE A                   | 010-116        | 38,900            | 486.25     |
| ROBERTS, FRANCES L                 | 010-116-001    | 95,400            | 1,192.50   |
| ROBINSON WILLIAM                   | 013-023        | 31,700            | 396.25     |
| ROBINSON WILLIAM                   | 014-041-A      | 152,300           | 1,903.75   |
| ROBINSON WILLIAM J JR              | 004-009-B      | 9,600             | 120.00     |
| ROBINSON WILLIAM J JR              | 004-009-E      | 220,400           | 2,755.00   |
| ROBINSON WILLIAM J JR              | 004-009-F      | 218,200           | 2,727.50   |
| ROBISON JEANNE F                   | 022-009        | 197,200           | 2,465.00   |
| ROCKEL DOREEN                      | 026-025        | 533,600           | 6,670.00   |
| ROGERS FRANCIS                     | 004-053-A      | 28,400            | 355.00     |
| ROGERS FRANCIS                     | 004-056        | 2,100             | 26.25      |
| ROGERS FRANCIS C                   | 002-001        | 52,200            | 652.50     |
| ROGERS FRANCIS C                   | 002-069        | 17,900            | 223.75     |
| ROGERS FRANCIS C                   | 004-053        | 265,800           | 3,322.50   |
| ROGERS JASON M                     | 003-024-005    | 255,400           | 3,192.50   |
| ROGERS LINDA                       | 007-046        | 205,700           | 2,571.25   |
| ROGERS PATRICK                     | 001-003-J      | 291,000           | 3,637.50   |
| ROGERS, DANVILLE JR                | 007-003        | 143,700           | 1,796.25   |
| ROHMAN, SUZANNAH L                 | 003-058-E      | 235,600           | 2,945.00   |
| ROLLO, MARLI A                     | 014-015        | 300,700           | 3,758.75   |
| RUFFLEY CHRISTINE E                | 010-103        | 194,400           | 2,430.00   |
| RUNDELL MICHAEL E                  | 002-072        | 32,500            | 406.25     |
| SALTERIO JOHN G<br>REVOCABLE TRUST | 010-015        | 321,700           | 4,021.25   |

| <b>Owner</b>                        | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|-------------------------------------|----------------|-------------------|------------|
| SANBORN ROBERT E<br>REV TRUST 2006  | 025-022        | 348,200           | 4,352.50   |
| SANDERSON DANIEL H ET AL            | 021-017        | 239,600           | 2,995.00   |
| SANDROCK, CLAIRE M                  | 010-036        | 171,100           | 2,138.75   |
| SAWICKI, THOMAS S                   | 026-031        | 485,200           | 6,065.00   |
| SAWYER ALISON L                     | 013-035-A      | 268,600           | 3,357.50   |
| SAWYER M ROBERT                     | 012-027-C      | 217,200           | 2,715.00   |
| SAWYER M ROBERT                     | 012-027-D      | 41,100            | 513.75     |
| SAWYER MAURICE ET AL                | 028-010        | 285,300           | 3,566.25   |
| SCALF CLAIRE W                      | 024-001        | 97,800            | 1,222.50   |
| SCALF CLAIRE W                      | 025-007        | 20,600            | 257.50     |
| SCARBOROUGH JAMES M                 | 007-016        | 26,300            | 328.75     |
| SCARBOROUGH JAMES M                 | 007-017        | 28,400            | 355.00     |
| SCHAFF PATRICIA                     | 019-003        | 812,200           | 10,152.50  |
| SCHAIBLE DAVID G                    | 001-009        | 177,200           | 2,215.00   |
| SCHAIBLE DAVID G                    | 001-018-B      | 37,500            | 468.75     |
| SCHAIBLE DAVID G                    | 005-039        | 42,300            | 528.75     |
| SCHIAVI FAMILY<br>REALTY TRUST      | 026-019        | 105,900           | 1,323.75   |
| SCHIAVI FAMILY<br>REALTY TRUST      | 026-039        | 69,100            | 863.75     |
| SCHIAVI FAMILY<br>REALTY TRUST - TC | 026-020        | 255,700           | 3,196.25   |
| SCHUMACHER J&R LLC                  | 010-095        | 165,800           | 2,072.50   |
| SCHWEIGHAUSER DELLY                 | 004-013-A      | 294,500           | 3,681.25   |
| SCOFIELD VICTOR B                   | 015-037        | 134,800           | 1,685.00   |
| SCOLLO WILLIAM H                    | 010-002        | 259,600           | 3,245.00   |
| SCOTT ALICE P                       | 015-007-A      | 37,500            | 468.75     |
| SCOTT ALICE PALMER                  | 015-020        | 124,200           | 1,552.50   |
| SCOTT BRIAN                         | 004-047        | 106,100           | 1,326.25   |
| SCOTT BRIAN                         | 004-050        | 600               | 7.50       |
| SCOTT PAUL                          | 002-055-A      | 343,500           | 4,293.75   |
| SCUDDER CATHERINE P                 | 005-034        | 163,100           | 2,038.75   |
| SEAVER BARBARA ELLEN                | 007-039-A      | 148,700           | 1,858.75   |
| SERRA KARALEE D                     | 003-033        | 377,500           | 4,718.75   |
| SEWALL CHRISTOPHER                  | 009-010        | 129,100           | 1,613.75   |
| SEWALL KARA E                       | 003-038        | 193,000           | 2,412.50   |
| SEWALL KARA E                       | 003-038-B      | 30,400            | 380.00     |
| SHALLOW COVE ASSOCIATION            | 021-029        | 34,500            | 431.25     |
| SHALLOW HARBORS<br>REALTY TRUST     | 026-037        | 677,200           | 8,465.00   |
| SHALLOW HARBORS<br>REALTY TRUST     | 026-045        | 56,200            | 702.50     |
| SHEA RICHARD A                      | 010-012        | 169,900           | 2,123.75   |
| SHELDON MARY K                      | 004-036-B      | 242,500           | 3,031.25   |
| SHEPHERD REBECCA A                  | 025-006        | 432,300           | 5,403.75   |
| SHERRILL CHARLES A                  | 010-119        | 179,500           | 2,243.75   |
| SHIFFER SUEANN M                    | 023-029        | 115,300           | 1,441.25   |
| SHJ TRUST                           | 026-023        | 313,900           | 3,923.75   |



| <b>Owner</b>              | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---------------------------|----------------|-------------------|------------|
| SHOVER EVELYN R           | 004-008        | 214,100           | 2,676.25   |
| SIDA GRAHAM D             | 016-023        | 393,700           | 4,921.25   |
| SIDELINGER FRANK E        | 015-015        | 85,500            | 1,068.75   |
| SIDELINGER PAUL K         | 015-018-A      | 274,500           | 3,431.25   |
| SIDEN DIANE               | 023-019-A      | 277,400           | 3,467.50   |
| SILVER WILLIAM M          | 007-029-A      | 642,800           | 8,035.00   |
| SILVER WILLIAM M TRUSTEE  | 007-031        | 31,700            | 396.25     |
| SILVER WILLIAM MICHAEL    | 007-007-B      | 42,800            | 535.00     |
| SIMMONS AMY E             | 016-041-C      | 117,000           | 1,462.50   |
| SIMMONS CAROLYN CARROLL   | 016-041        | 84,500            | 1,056.25   |
| SIMMONS CHARLOTTE G       | 014-016        | 83,200            | 1,040.00   |
| SIMMONS HENRY B           | 002-038-A      | 50,500            | 631.25     |
| SIMMONS HENRY B           | 002-039        | 14,300            | 178.75     |
| SIMMONS HENRY B           | 002-040        | 1,900             | 23.75      |
| SIMMONS HENRY B           | 003-002        | 133,100           | 1,663.75   |
| SIMMONS JILL S            | 003-053-E      | 432,400           | 5,405.00   |
| SIMMONS LOUISE            | 016-038        | 38,600            | 482.50     |
| SIMMONS MALCOLM C         | 016-040        | 127,200           | 1,590.00   |
| SIMMONS TIMOTHY P         | 022-001        | 163,800           | 2,047.50   |
| SIMONDS PETER J           | 016-012-A      | 191,600           | 2,395.00   |
| SIMPSON BETTY JANE        | 016-018        | 297,400           | 3,717.50   |
| SKINNER LAWRENCE          | 015-028-A      | 126,000           | 1,575.00   |
| SMALLEY BENJAMIN W        | 005-040-B      | 266,200           | 3,327.50   |
| SMITH DIANE               | 023-004-B      | 383,100           | 4,788.75   |
| SMITH GEORGE              | 003-029        | 101,200           | 1,265.00   |
| SMITH JONATHAN BACON      | 001-003-I      | 286,500           | 3,581.25   |
| SMITH JR JOSEPH R         | 024-007        | 456,900           | 5,711.25   |
| SMITH KATHLEEN            | 010-121        | 149,800           | 1,872.50   |
| SMITH MICHAEL L           | 003-058-001    | 7,700             | 96.25      |
| SMITH MICHAEL L           | 003-058-D      | 32,600            | 407.50     |
| SMITH SUSAN J             | 024-008-A      | 19,500            | 243.75     |
| SMITH-BALTES FAMILY TRUST | 023-002-J      | 28,800            | 360.00     |
| SNELL JONATHAN W          | 009-006-A      | 419,600           | 5,245.00   |
| SNOW MICHAEL PAUL         | 002-007-A      | 31,100            | 388.75     |
| SOARES WILLIAM E JR       | 022-007-C      | 498,800           | 6,235.00   |
| SODERGREN IRENE E         | 005-036        | 151,600           | 1,895.00   |
| SOKOLL CHRISTOPHER NYE    | 004-023        | 136,900           | 1,711.25   |
| SORENSEN FAY T            | 019-013        | 457,800           | 5,722.50   |
| SOUTHWICK TIMOTHY J       | 002-007-B      | 86,200            | 1,077.50   |
| SPARRELL STEPHEN          | 018-026        | 136,300           | 1,703.75   |
| SPEAR CAMP LLC,           | 028-008        | 232,400           | 2,905.00   |
| SPEAR FARMS INC           | 007-058        | 58,800            | 735.00     |
| SPEAR FARMS INC           | 007-059        | 431,600           | 5,395.00   |
| SPEAR FARMS INC           | 009-029-A      | 1,800             | 22.50      |
| SPEAR FARMS INC           | 009-035        | 9,200             | 115.00     |
| SPEAR FARMS INC           | 009-035-A      | 231,700           | 2,896.25   |
| SPEAR FARMS INC           | 009-044        | 40,100            | 501.25     |
| SPEAR FARMS INC           | 009-049        | 1,800             | 22.50      |
| SPEAR FARMS INC           | 009-050        | 3,000             | 37.50      |

| <b>Owner</b>                                | <b>Map/Lot</b>  | <b>Assessment</b> | <b>Tax</b> |
|---|-----------------|-------------------|------------|
| SPEAR FARMS INC                             | 009-051         | 63,300            | 791.25     |
| SPEAR JEFFREY                               | 009-003-B       | 363,100           | 4,538.75   |
| SPEAR KYLE A                                | 007-058-B       | 31,700            | 396.25     |
| SPEAR ROBERT                                | 009-002-A       | 44,400            | 555.00     |
| SPEAR ROBERT W                              | 003-008-B-001   | 50,300            | 628.75     |
| SPEAR ROBERT W                              | 009-034         | 205,200           | 2,565.00   |
| SPEAR ROBERT W                              | 009-036         | 21,700            | 271.25     |
| SPEAR RONALD D                              | 009-038-A       | 610,300           | 7,628.75   |
| SPEAR TERRENCE W                            | 007-058-A       | 263,400           | 3,292.50   |
| SPEAR, KYLE A                               | 009-040         | 137,200           | 1,715.00   |
| SPECTOR JENNIFER E                          | 007-010-C       | 482,300           | 6,028.75   |
| SPRAGUE AMANDA                              | 011-001-C       | 256,600           | 3,207.50   |
| SPRAGUE DANA L                              | 011-001-A       | 462,200           | 5,777.50   |
| SPRAGUE JAMES                               | 013-015-A       | 98,000            | 1,225.00   |
| SPRAGUE JANICE O                            | 011-001-D       | 209,300           | 2,616.25   |
| SPRAGUE PAULA K.                            | 023-002-A       | 139,000           | 1,737.50   |
| SPRAGUE THEODORE C                          | 004-036-A       | 273,900           | 3,423.75   |
| SPRING KATRINA CHERYL-ANN                   | 013-032-D       | 281,100           | 3,513.75   |
| SPROUL H W LLC                              | 026-003         | 308,400           | 3,855.00   |
| SQUIERS WILLIAM G                           | 007-054-E       | 223,900           | 2,798.75   |
| ST CLAIR HOLLY ROBERTS                      | 004-011         | 133,000           | 1,662.50   |
| ST JEAN BRETT                               | 018-021         | 29,000            | 362.50     |
| ST PIERRE J MARC                            | 007-054-C       | 111,500           | 1,393.75   |
| STADTLANDER GARY L<br>1994 TRUST            | 016-019         | 610,900           | 7,636.25   |
| STADTLANDER GARY L<br>1994 TRUST            | 016-020         | 4,400             | 55.00      |
| STAFFORD LEEMAN F                           | 003-017-A       | 186,200           | 2,327.50   |
| STANLEY CARMEN                              | 023-023-001     | 31,100            | 388.75     |
| STANLEY CARMEN                              | 023-023-C       | 327,100           | 4,088.75   |
| STANLEY INGRID C                            | 017-008         | 876,500           | 10,956.25  |
| STARKEY STEVEN L                            | 016-033-002-001 | 247,500           | 3,093.75   |
| STEBNER AMY M                               | 003-050         | 181,500           | 2,268.75   |
| STEBNER BRIAN P                             | 003-039         | 227,500           | 2,843.75   |
| STEBNER MARGARET D                          | 021-038         | 148,600           | 1,857.50   |
| STEBNER PAUL J                              | 001-006         | 213,100           | 2,663.75   |
| STEEN ARLENE A LIFE ESTATE                  | 023-007         | 229,800           | 2,872.50   |
| STEEVES SHANE                               | 003-075-B       | 43,300            | 541.25     |
| STEFANOVICZ JOEL P                          | 023-003         | 104,500           | 1,306.25   |
| STEHLIK RICHARD E                           | 003-042         | 283,400           | 3,542.50   |
| STEINBERGER RICHARD NED                     | 022-007         | 505,700           | 6,321.25   |
| STEPANUKAS RAMUNAS                          | 002-071         | 182,300           | 2,278.75   |
| STEPHENSON EMERENTIENNE<br>M REV TRUST 2018 | 023-031-B       | 187,400           | 2,342.50   |
| STEVEN J & MARICA E HOGAN<br>REV LIV TR     | 027-016         | 245,000           | 3,062.50   |
| STEVENS MARC                                | 004-029         | 68,500            | 856.25     |
| STEVENS MARC R                              | 004-029-A       | 293,400           | 3,667.50   |
| STEVENS MARC R                              | 004-035         | 538,700           | 6,733.75   |

| <b>Owner</b>                          | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---------------------------------------|----------------|-------------------|------------|
| STEWART MARK ANDREW                   | 012-027        | 265,500           | 3,318.75   |
| STRAWBRIDGE NANCY R                   | 022-007-F      | 489,300           | 6,116.25   |
| STREKER PETER D                       | 018-017        | 329,900           | 4,123.75   |
| STREKER PETER D                       | 018-018        | 35,100            | 438.75     |
| STREKER, PETER D                      | 018-015        | 20,400            | 255.00     |
| STUART CHARLES C                      | 006-001        | 700,100           | 8,751.25   |
| STUDLEY TRUST                         | 004-032        | 1,193,300         | 14,916.25  |
| STURTEVANT MARY V                     | 013-041-A      | 87,900            | 1,098.75   |
| STURTEVANT MATTHEW M                  | 013-036-A      | 286,200           | 3,577.50   |
| SULLIVAN SANDRA                       | 014-025        | 105,500           | 1,318.75   |
| SUTTMEIER LUKE A                      | 010-024        | 139,800           | 1,747.50   |
| SWAN, MARK R                          | 026-025-A      | 76,900            | 961.25     |
| SWAN, MARK R                          | 026-026        | 224,700           | 2,808.75   |
| SWAN, MARK R                          | 026-038        | 26,600            | 332.50     |
| SWAZEY GEORGE A &<br>ROCHELLE S       | 014-001-A      | 333,800           | 4,172.50   |
| SWEET MERIBY                          | 013-015        | 142,300           | 1,778.75   |
| TAYLOR CHRISTOPHER C                  | 015-026        | 116,500           | 1,456.25   |
| TAYLOR DOUGLAS E                      | 004-036-C      | 514,600           | 6,432.50   |
| TEEL ALLAN S                          | 018-004        | 595,000           | 7,437.50   |
| TEEL ALLAN S                          | 018-022        | 29,700            | 371.25     |
| THARPE ANN MARIE                      | 017-001        | 441,600           | 5,520.00   |
| THE PRISCILLA C HORST<br>LIVING TRUST | 028-002        | 763,200           | 9,540.00   |
| THIRSTY BROOKS LLC                    | 003-053-F      | 11,700            | 146.25     |
| THIRTY BROOKS LLC                     | 003-053        | 63,200            | 790.00     |
| THOMAS LORANCE                        | 005-060-A      | 1,500             | 18.75      |
| THOMAS PATRICK S                      | 010-026        | 673,400           | 8,417.50   |
| THOMAS PATRICK S                      | 010-026-A      | 30,600            | 382.50     |
| THOMAS WILLIAM C                      | 026-010        | 409,500           | 5,118.75   |
| THOMPSON AILEEN JO                    | 003-065        | 506,000           | 6,325.00   |
| TIBBETTS BRANDON C                    | 005-036-A      | 113,100           | 1,413.75   |
| TIBBETTS DEBORAH A                    | 010-035-B      | 117,000           | 1,462.50   |
| TIDEWATER CREEK<br>REALTY TRUST       | 022-005        | 1,538,200         | 19,227.50  |
| TIDEWATER TELCOM INC                  | 001-018-A      | 1,804,600         | 22,557.50  |
| TIDEWATER TELECOM                     | 005-046-A-L    | 9,500             | 118.75     |
| TIDEWATER TELECOM                     | 018-027-A      | 34,100            | 426.25     |
| TILAS MARCY R                         | 023-002-F      | 187,300           | 2,341.25   |
| TILAS MATTHEW R                       | 002-057        | 181,600           | 2,270.00   |
| TILLOU DEBRA A                        | 007-013        | 71,600            | 895.00     |
| TILTON ROBERT L                       | 027-034        | 600,000           | 7,500.00   |
| TOWNSEND DALE F                       | 004-044        | 56,100            | 701.25     |
| TOWNSEND DALE F                       | 004-046        | 2,100             | 26.25      |
| TOWNSEND PATRICIA EST                 | 021-001        | 62,300            | 778.75     |
| TOWNSEND-SOKOLL DEBRA                 | 003-033-B      | 427,800           | 5,347.50   |
| TOZIER LORI A                         | 015-047        | 133,400           | 1,667.50   |
| TOZIER LORI A                         | 015-048        | 14,500            | 181.25     |
| TOZIER NAHUM R                        | 015-018        | 257,300           | 3,216.25   |

| <b>Owner</b>                         | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|--------------------------------------|----------------|-------------------|------------|
| TRAIL, ROBERT III EST OF             | 002-012-A      | 32,100            | 401.25     |
| TRANK SUSAN A                        | 023-038        | 119,900           | 1,498.75   |
| TRASK GARETH                         | 016-034        | 104,400           | 1,305.00   |
| TRIAL ROBERT S III                   | 002-012        | 172,700           | 2,158.75   |
| TRUHEL CARL W                        | 003-013        | 97,800            | 1,222.50   |
| TUTTLE JOYCE A                       | 004-054        | 127,600           | 1,595.00   |
| UHLMAN MARK                          | 013-007-A      | 43,000            | 537.50     |
| UHLMAN MARK D                        | 013-022        | 188,700           | 2,358.75   |
| URBANEK MATTHEW D                    | 012-021        | 148,400           | 1,855.00   |
| URBANEK MATTHEW D                    | 012-041        | 252,900           | 3,161.25   |
| VAN DYKE JAMES A                     | 013-040        | 112,200           | 1,402.50   |
| VAN WYNGARDEN<br>MICHAEL W REV TRUST | 003-041        | 119,000           | 1,487.50   |
| VANNAH STANLEY JR                    | 009-047        | 2,600             | 32.50      |
| VANNAH THOMAS E                      | 009-023        | 69,900            | 873.75     |
| VENCILE KENNETH W                    | 003-014-M      | 287,400           | 3,592.50   |
| VERNEY BRETT K                       | 026-007        | 327,400           | 4,092.50   |
| VINAL CHRISTOPHER D                  | 007-042        | 127,700           | 1,596.25   |
| VINAL MAX T                          | 003-014-G      | 282,900           | 3,536.25   |
| VINAL WILLA C                        | 005-044        | 90,800            | 1,135.00   |
| VIOLETTE MARTHA A                    | 023-026        | 155,900           | 1,948.75   |
| VITALE NICHOLAS C                    | 012-005-E      | 392,700           | 4,908.75   |
| VOGT RUTH B                          | 012-008        | 321,400           | 4,017.50   |
| VOSE FAMILY TRUST                    | 002-018        | 157,000           | 1,962.50   |
| VOSE FAMILY TRUST                    | 002-019        | 6,200             | 77.50      |
| VOWLES STEPHEN                       | 010-022        | 152,800           | 1,910.00   |
| WADDELL DAVID A                      | 027-010        | 262,800           | 3,285.00   |
| WALDEN SARAH C                       | 002-062        | 142,600           | 1,782.50   |
| WALDRON RICHARD L                    | 014-001        | 60,900            | 761.25     |
| WALENTA DONALD F                     | 010-023        | 139,400           | 1,742.50   |
| WALLER JESSICA                       | 001-003-B      | 206,500           | 2,581.25   |
| WALSH VERONICA                       | 016-035        | 29,100            | 363.75     |
| WALSH VERONICA                       | 016-035-A      | 3,500             | 43.75      |
| WALTON RONALD W                      | 023-031        | 124,400           | 1,555.00   |
| WALTZ GEORGE H                       | 002-007-E      | 102,200           | 1,277.50   |
| WALTZ RAYMOND                        | 014-032        | 96,500            | 1,206.25   |
| WALTZ STANLEY R                      | 009-048        | 166,600           | 2,082.50   |
| WARD GREGORY JASON                   | 008-013-Q      | 36,100            | 451.25     |
| WARD JEFFERY V                       | 008-013-N      | 273,200           | 3,415.00   |
| WARD MICHAEL                         | 008-013-P      | 183,300           | 2,291.25   |
| WARD NEAL R                          | 003-014-H      | 0                 | 0.00       |
| WARD NEAL R                          | 003-014-R      | 0                 | 0.00       |
| WARD RONALD                          | 008-013        | 37,500            | 468.75     |
| WARD RONALD                          | 008-013-J      | 288,200           | 3,602.50   |
| WARD VIRGINIA C                      | 025-001        | 401,700           | 5,021.25   |
| WEAVER SARAH R 1/2 INTEREST          | 002-073        | 182,900           | 2,286.25   |
| WEBBER MARIE E                       | 002-002        | 115,600           | 1,445.00   |
| WEBBER SONJA J HEIRS OF              | 015-030        | 157,200           | 1,965.00   |
| WEBSTER SANDRA                       | 007-004-B      | 4,800             | 60.00      |

| <b>Owner</b>                              | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---|----------------|-------------------|------------|
| WEBSTER SANDRA                            | 007-027        | 181,600           | 2,270.00   |
| WEEKS CHRISTOPHER                         | 007-007-A      | 129,300           | 1,616.25   |
| WELLMAN MARGARET                          | 008-001        | 130,900           | 1,636.25   |
| WELLMAN MARGARET M                        | 009-015        | 181,400           | 2,267.50   |
| WELSHER MICHAEL                           | 003-019-A      | 184,400           | 2,305.00   |
| WELT BETTY                                | 012-005        | 35,900            | 448.75     |
| WELT BETTY                                | 012-007        | 580,200           | 7,252.50   |
| WELT MARTIN JOSEPH                        | 012-006        | 69,800            | 872.50     |
| WELTON STEPHANIE L                        | 009-001        | 146,500           | 1,831.25   |
| WEST NECK CROSSING LLC                    | 019-019        | 505,700           | 6,321.25   |
| WEST NECK FARM LLC                        | 012-024        | 794,600           | 9,932.50   |
| WEST NECK STORAGE LLC                     | 015-028        | 387,200           | 4,840.00   |
| WESTON GEORGE                             | 010-046        | 37,300            | 466.25     |
| WESTON GEORGE                             | 010-100        | 167,200           | 2,090.00   |
| WESTON GEORGE                             | 010-101        | 800               | 10.00      |
| WESTON GEORGE N                           | 010-096        | 48,100            | 601.25     |
| WEYMOUTH NANCY E                          | 007-030        | 81,000            | 1,012.50   |
| WHALLEY ELLEN E ERICKSON                  | 010-043        | 195,300           | 2,441.25   |
| WHEAR ROBERT H                            | 010-081        | 223,600           | 2,795.00   |
| WHEAR ROBERT H                            | 012-005-C      | 172,700           | 2,158.75   |
| WHEELER ROBERT                            | 010-008        | 527,200           | 6,590.00   |
| WHITAKER KENT                             | 004-001        | 171,500           | 2,143.75   |
| WHITAKER RAMONA E                         | 004-004        | 64,800            | 810.00     |
| WHITE ANGELA M                            | 013-029        | 113,200           | 1,415.00   |
| WHITNEY DAVID L                           | 010-092        | 215,600           | 2,695.00   |
| WHITNEY WILLIAM J                         | 003-060        | 478,900           | 5,986.25   |
| WICKS, LESLIE A                           | 014-018        | 209,300           | 2,616.25   |
| WILCOX MICHAEL T                          | 001-003-D      | 261,200           | 3,265.00   |
| WILLARD JOELLEN LYNN                      | 024-023        | 819,200           | 10,240.00  |
| WILLIAM & MERADITH C HILL<br>REV TRUST    | 012-025-A      | 3,100             | 38.75      |
| WILLIAM & MERADITH C HILL<br>REV TRUST    | 012-027-B      | 184,600           | 2,307.50   |
| WILLIAM AND JUDITH SILVER<br>REALTY TRUST | 007-028        | 324,400           | 4,055.00   |
| WILLIAMS EVA L                            | 007-055-D      | 137,700           | 1,721.25   |
| WILLIAMS JOHN S.                          | 011-003-C      | 838,400           | 10,480.00  |
| WILLIAMS JULIETTE N                       | 014-030        | 121,700           | 1,521.25   |
| WILLIAMS RUSSELL W                        | 010-078        | 302,300           | 3,778.75   |
| WILLIAMS STEPHEN                          | 013-027        | 120,500           | 1,506.25   |
| WILLIAMSON ANDREA Y                       | 016-036        | 234,800           | 2,935.00   |
| WILLIAMSON MARY C ETAL                    | 019-012        | 398,500           | 4,981.25   |
| WILLS, SUZANNE H REV TRUST                | 023-011        | 415,900           | 5,198.75   |
| WILSON EBEN S                             | 002-024        | 248,100           | 3,101.25   |
| WINDS WAY PROPERTY<br>OWNERS ASSOC        | 022-007-D      | 0                 | 0.00       |
| WINSLOW PATRICIA H                        | 022-002        | 123,400           | 1,542.50   |
| WOOD JONATHAN                             | 027-012        | 228,700           | 2,858.75   |
| WOOD KATHLEEN                             | 027-005        | 55,700            | 696.25     |

| <b>Owner</b>                          | <b>Map/Lot</b> | <b>Assessment</b> | <b>Tax</b> |
|---------------------------------------|----------------|-------------------|------------|
| WOODARD STEVEN PAUL                   | 027-018        | 240,200           | 3,002.50   |
| WOODMAN PAUL D                        | 001-023        | 187,700           | 2,346.25   |
| WOODWARD ROBERT                       | 015-010-A      | 31,300            | 391.25     |
| WOODWARD ROBERT K                     | 013-026        | 112,000           | 1,400.00   |
| WOODWARD-MERCER ANGELA                | 015-010-A-1    | 303,200           | 3,790.00   |
| WORKMAN LISA H                        | 011-003        | 621,400           | 7,767.50   |
| WRIGGINS THOMAS IV                    | 013-041        | 405,700           | 5,071.25   |
| WRIGHT BARBARA A                      | 004-036-D      | 583,500           | 7,293.75   |
| WRIGHT DALE C                         | 002-047        | 43,500            | 543.75     |
| WRIGHT DALE C                         | 002-048        | 16,800            | 210.00     |
| WRIGHT DALE C                         | 014-007        | 124,400           | 1,555.00   |
| WRIGHT DALE C                         | 014-040        | 27,000            | 337.50     |
| WRIGHT ELIZABETH JEAN                 | 022-012-C      | 646,500           | 8,081.25   |
| WRIGHT JEFFREY B                      | 003-073        | 373,500           | 4,668.75   |
| WRIGHT KYLE                           | 002-079-001    | 39,000            | 487.50     |
| WRIGHT WILBUR L                       | 013-038        | 140,800           | 1,760.00   |
| WYLIE ARTHUR                          | 014-037        | 103,300           | 1,291.25   |
| WYLIE ARTHUR & MAXINE                 | 005-055-B      | 68,900            | 861.25     |
| YANARELLA MARK C TRUST                | 025-009        | 412,600           | 5,157.50   |
| YATES CALVIN C                        | 012-028        | 420,700           | 5,258.75   |
| YORK AMY L                            | 023-023-006    | 180,900           | 2,261.25   |
| YORK DONOVAN J                        | 013-035-A-001  | 14,800            | 185.00     |
| YORK FLORENCE                         | 016-010        | 175,900           | 2,198.75   |
| YORK JOHN F                           | 016-021        | 45,400            | 567.50     |
| YORK JOHN F                           | 018-028-C      | 230,300           | 2,878.75   |
| YORK KENNETH R                        | 018-028-B      | 303,300           | 3,791.25   |
| YORK MARY H                           | 018-028        | 140,700           | 1,758.75   |
| YORK MICHELLE M                       | 002-021-A-001  | 37,300            | 466.25     |
| YORK MICHELLE M                       | 016-015        | 73,200            | 915.00     |
| YOUNG MAYNARD R &<br>LOUISE D 1/2 INT | 012-015        | 295,600           | 3,695.00   |
| YOUNG ROBERT A                        | 001-026        | 3,100             | 38.75      |
| YOUNG ROBERT A                        | 021-023-A      | 181,100           | 2,263.75   |
| YOUNG ROBERT A                        | 021-047        | 174,400           | 2,180.00   |
| ZAHNER PAUL G                         | 016-030        | 101,900           | 1,273.75   |
| ZAMBELLO KATHLEENC                    | 010-027        | 389,600           | 4,870.00   |
| ZANDA K GUTEK<br>REVOCABLE TRUST      | 003-014-A      | 243,000           | 3,037.50   |
| ZELLER FRANK                          | 014-017        | 139,800           | 1,747.50   |
| ZIMMERMAN DARYL                       | 003-006        | 134,800           | 1,685.00   |
| ZIMMERMAN, STEVEN R                   | 018-028-A      | 285,800           | 3,572.50   |
| ZLOMEK STEFANIE R                     | 008-012-C      | 31,200            | 390.00     |
| ZUBOFF SHOSHANA                       | 008-002        | 2,532,400         | 31,655.00  |
| ZUBOFF SHOSHANA                       | 008-003        | 83,200            | 1,040.00   |
| ZUBOFF SHOSHANA                       | 008-006        | 19,900            | 248.75     |
| ZUBOFF SHOSHANA                       | 027-002        | 1,800             | 22.50      |
| ZUBOFF SHOSHANNA 60%                  | 027-002-A      | 425,900           | 5,323.75   |

## Road Commissioner's Report

I would first like to thank all of you for driving cautiously and safely on our town roads this year. Safe speeds and alert drivers help keep our roads and the people working on them from harm.

As you all know this year has been like no other in recent history. We did not have an annual town meeting so budget spending was delayed in many areas including roads. We were able to do the most immediate spring repairs until a budget vote and tax money started to trickle in. The delay also resulted in a late start on hot top preparations and road rebuild of portions of Belvedere Road. We did make the needed repairs and had a base and shim coat applied last fall. The finish coat will be put on this spring as the weather improves.

We continued to ditch and drain many roadsides throughout our town to help improve roadbeds. We also contracted and had Duck Puddle Road cut back from limbs, branches, and trees growing into the road.

We put new gravel shoulders on the upper West Neck Road up to Camp Kieve for safe travel on new pavement.

We also continue to put up more speed limit signage and orange highlights on signs to make everyone more alert of our slow speed areas.

Continued work to improve the Upper Cross Road for light vehicle traffic, reducing speed limits, and truck traffic to have a safer seasonal road and to be more neighborhood friendly.

We have even re-located beavers from Vannah Road culverts and applied riprap shoulders on the causeway and boat launch for safer vehicle passage.

As I am often saying to many of you, "I have only been on this job for two years but yet we are working to make a difference." With your help and support we will continue to move forward. We plan to pave the rest of Bayview Road and all of Morgan Hill Road this year. We will also continue to work with the State of Maine consultants to permit stabilizing Oyster Creek on Bayview Road and to improve dangerous intersections on several roads with DOT engineers help.

Thank you for your support and patience. We will get there together.

Respectfully submitted,  
DALE WRIGHT,  
Road Commissioner

## **Code Officer/Plumbing Inspector**

This past year was busier than last year. I issued 102 building permits the same number as last year. There were 62 plumbing permits.

As we all know this past year was a very strange and challenging year for everyone. We had to shut down for a time and work from home and be careful when going out to do inspections or following up on complaints. For a period of time, Code Officers were not allowed to go into houses to do inspections. I would like to thank the contractors and residents who allowed time to work around these issues.

A lot of residents now work from home and a lot of seasonal residents are now living here year-round. This has caused some seasonal houses to become full time residences, and the Shoreland Zone may have required an update to their septic systems. The Town saw quite a few permits to expand or add decks, sunrooms and etc. Building over all has been brisk in the area to say the least. I would like to thank the Town Staff for all of their help with taking messages and answering questions from the public for me if they could. There are two great new family businesses in town that we should be very proud of and they are Ginger Mousse Bakery at the end of East Pond Rd and Route #1 and the OP BOX business on Route #1 just down from the Town Office. They are both a great low impact businesses and would like to show you around. As always if you have any questions or concerns, please call the Town Office to get in touch with me.

Respectfully submitted,  
STAN WALTZ,  
Code Officer &  
Plumbing Inspector



## Nobleboro Fire and Rescue

We would like to give major thanks to the residents of Nobleboro for their tremendous support this year during this pandemic. We couldn't have done it without your support.

We spent the year chasing grant money to address aging equipment, out of service equipment, replacing broken equipment and repairs on our apparatus. We had to request additional funds this year to fix our two remaining active pumpers. We were able to get only one grant this year, from Stephen and Tabitha King Foundation for \$20,000 for extrication equipment. The Minnehata Fire Company which is the firemen's association is contributing \$5,000 dollars towards the \$30,338 purchase. We are working with our grant writer to attempt to get more grant funding in the coming months. We did apply for a micro-grant this year, while we did make the selection but they ran out of funds this year.

In 2020 we ran more calls than the previous year. We saw an increase in medical calls due to the COVID-19 pandemic. We also issued more burn permits than ever before, we issued 38 handwritten permits, three long term commercial permits. Online we issued 50 permits using the State of Maine portal and 251 permits using wardensreport.com

Our call run breaks down as follows:

Fire: 27 calls

EMS: 148 calls

Hazardous Conditions: 60 calls

Service Calls (Water issues, public assistance, etc): 10 calls

Good Intent Calls (Smoke odor, cancelled en route, etc): 7 calls

False Alarm & False Calls: 12 calls

Severe Weather & Natural Disaster: 1 call

Special Incident Types: 4 calls

Total of 270 Calls for the year. We gave mutual aid support to neighboring towns 13 times, and received mutual aid 9 times this past year. While the department had completely revamped how it's doing its reporting using the State Reporting system, we have been able to more accurately with our record keeping than in the past years. We have also moved to this system and eliminating a budget item is a cost savings to the department's budget. We are able to generate better statistics for the AFG grant rounds.

It will take us 2 more years to have a full picture of our statistics. We will continue to work with the State of Maine to migrate our data over from our older system. The officers have been spending lots of time doing data entry into the state system.

The department was lucky enough this year to receive great support from the community via the firemen's association "Minnehata Fire Company" and they purchased wildland gear for all the active members, new ice rescue equipment and much more. Without this support from this dedicated group of volunteers we couldn't have met the needs of the department and its ever evolving mission.

In the 2020 our members of the department worked extremely hard to change the face of the department and the minds of the Nobleboro community. We have worked hard and will continue to work hard for you. While we have only had 13 members on the department, we haven't had any lapse in services provided to the town. We had 3 members take an EMT Basic class and one of those members passing their national exam for licensing with the State of Maine, bringing our total of Licensed EMTs to 3. We will be continuing to support the training of this part of our mission in the coming years, offering to pay for members to get training and licensed.

We had to repair a lot of things this year. I mean a lot of things. We had to replace the motor in our small brush truck as the motor quit on us on our way to a medical call. We had to repair a lot on our primary fire truck. We spent \$71,832.32 in repairs this year. So this coming year we will be working with the budget committee and Selectmen to purchase a new fire truck to replace our old engine 2 which used to sit at the mills, where our loaner fire truck is, as the locals have deemed the "yellow truck." We applied for the AFG grant to fund the replacement of it to find out that we didn't make it out of the computer grading because of our call volume and age of our fleet. Currently our average of the fleet is 19 years old. We are currently also down two apparatus that we haven't been able to find funding for replacements.

In the coming year I have asked the Selectmen to establish a committee to look into our buildings and the repairs to make safe, energy efficient for the members of the town and the department. Our Mills Station is in need of great repair to make it more usable and safe. The Firemen's association from 2017 to 2018 put a great deal of money into this building but it only touched on a fraction of the issues with the building. We need to address major rot in the building, drainage issues, etc. We also need to address the issue with our station in Glendon where the town office is. We have issues with insulation, windows, garage doors and water that comes in on every

storm. There's a lot of work ahead of us, but together as a community we can do it.

Looking forward to serving this wonderful community and having the department grow and meet our needs along with our ever changing mission.

Sincerely,  
RICHARD GENTHNER,  
Fire Chief

## Minnehata Fire Company

Big thanks to the members of the community who have helped us raise money via donations. We had a very successful year raising money for the purchase of equipment for the fire department that wasn't in the town budget this year. We would like to give special thanks to Joann at the Village Store for being a major source of our supplies for the first annual pulled pork. This was a major success, and learning event, for the association. We would like to thank Spear's Farm for the donation of the onions and corn for the pulled pork.

Some of you might not be aware but we got an agreement from CMP for 35 more flag poles for the coming years. We will be putting up flags in Bayview St and Main St this coming season. The Association, with assistance from Mark Doe, was able to get all supplies to put up these flags in 2021.

The Association was able to purchase approximately \$11,000 worth of equipment in the following types of items for the Fire Department this year:

- MARSAR cold/ice water Rescue equipment
- Coaxsher Wildland Protective Equipment for every member
- Uniform items for the department members that needed them
- New Life Jackets to replace our water rescue ones that aged out

All this equipment was purchased using the donations from our annual fundraiser letter, various donations mailed in throughout the year and from the pulled pork dinner. We also raised money from the bottles which people donated at the Nobleboro Transfer Station.

The Association also helped a family that lost everything in a tent fire at Duck Puddle Campground. The association held an emergency meeting on the fire scene where they tasked a group of people to go get items for the family. Also establishing an official "burn out" fund at their next association meeting and the fine folks at Duck Puddle Campground turned around and raised \$1,200 for that fund along with helping the family out with the Association.

The Association, with the approval of the Fire Chief, put Engine 1 in the Boothbay Gardens of Glow parade, they took not only the Judges Award but also the People's Choice Award. This Christmas season we were able to help 7 families have a Christmas though the Christmas fund that the

Association has. Neighbors helping Neighbors does work even during a pandemic. We appreciate all that donated items and money to make this happen.

The members are looking forward to a hopefully normal year next year where we can all get together at the Alewives Festival, North Nobleboro Day and Apple Fest.

RICHARD GENTHNER,  
President 2020

## Nobleboro Historical Society

The Nobleboro Historical Society's (NHS) 42<sup>nd</sup> anniversary was quiet in 2020 because of the COVID-19 pandemic that cancelled any gatherings to prevent the spread of the virus. Unfortunately, this meant that there were no historical programs for the public, annual NHS dinner, programs for the Nobleboro Central School students, AppleFest community celebration, Fish Ladder Festival or open houses for the public to work on their family genealogy and see the museum.



**At the successful Drive-By Apple Pie Sale in October folks bought 117 apple pies made by 38 local bakers and raised almost \$2,000 for NHS scholarships. The Pie Committee is pictured above during a brief unmasked photo-op.**

The Scholarship and Education Committee did award scholarships for \$1,000 each to:

- Natalie Burns a Lincoln Academy graduate who selected Keene State College to study elementary education and psychology.
- Ethan Burns a senior at Thomas College who is studying criminal justice & forensic psychology.

The 2021 scholarship application forms will be available on our website, [www.nobleborohistoricalsociety.org](http://www.nobleborohistoricalsociety.org) in February.

NHS hired Patti Whitten to work with Mary Sheldon to improve the storage, organization and labeling of the materials in the temperature- and humidity-controlled room at the Center. All the items in the vault were reviewed and Patti planned and coordinated the rearrangement of our collection of bound documents and publications to improve access and

also designed storage for the framed maps, documents and pictures. This is just a beginning of the work that needs to be done, but it is a significant improvement.

Emails and phone calls were received from many people in Maine and other states requesting help with their family genealogies. Mary Sheldon, Joyce Brown and Laurie McBurnie helped to research information to fulfill the requests. Requests for NHS publications continued. Our Hard Times Cookbook was the big seller this year probably because more folks were cooking at home and knew it had tasty and easy recipes.

A generous donation of Nobleboro memorabilia was received from the home of Chester & Betty Jean Wright including a fascinating folk-art doorknocker with a big wooden mallet and a character who descends a ladder; also, a forked branch that was used over the years to stir the laundry in the big wash tubs that was worn absolutely smooth from the use; and many other items.

George Weston, who celebrated his 100<sup>th</sup> birthday in June, has continued to provide information and photos that tell the history of Damariscotta Mills and to donate ring binders of photos and historical information about Damariscotta Mills for our archives.

Sadly, two long-time and active members of the Nobleboro Historical Society passed away in 2020. Bill Horton as a charter member helped to create the Society, served as treasurer, worked on the schoolhouse restoration and many other projects - and he made the flagpole that stands in front of the Center from a tamarack tree he cut down. Eleanor O'Donnell served as a diligent and precise treasurer for 19 years and retired a few years ago, but continued to be in the center of things as AppleFest cashier. She provided leadership and encouragement in many ways and always had the scoop on what was going on.

Fondy York's passing also left a sad empty space as eight years ago Fondy joined us to help with AppleFest as the best donut maker ever and always had a smile and kind word - as the line for donuts stretched across the gym. She was a true community treasure.

We look forward to 2021 and, hopefully, celebrating NHS's 43<sup>rd</sup> anniversary with a wonderful AppleFest in October and historical programs for the public and NCS students.

MARY SHELDON,  
President

## Dow Scholarship

The fifteenth annual Dow Scholarship was awarded to Madison Thompson & Zachary Bhe, both recent graduates of Lincoln Academy in the class of 2020.

Madison is attending Washington Community College in Calais, Maine. She is majoring in welding.

She is the daughter of Carrie Nichols and David John Thompson Jr.

Zachary is attending NOVA Southeastern University in Ft. Lauderdale, Florida. He is majoring in Marine Biology. He is the son of Larry & Leticia Bhe of Nobleboro.

The George F. Dow Scholarship was established to honor our past "Town Historian." Over a period of ten years, we were able to build the scholarship to the necessary total of \$20,000. With this amount as a startup figure, we invested so that we are able to give \$1,000.00 in scholarships to Nobleboro students each year. This year we awarded two (2) students with a \$500.00 scholarship each.

Donations will always be accepted to help keep the scholarship going. Checks, earmarked for the George F Dow Scholarship Fund, may be sent to the Nobleboro Town Office. In donating you will not only be helping a Nobleboro student with his/her continued education but will also be honoring one of Nobleboro's finest citizens.

While George was with us to present the first scholarship, we feel he is smiling down on us each year as we present Nobleboro students with the scholarship in his honor.

We wish Madison and Zachary best in their studies.

Scholarship Committee:

RICHARD SPEAR,

Selectman

RICHARD POWELL JR.,

Selectman

JON CHADWICK,

Selectmen

SUSAN PINNETTI-ISABEL,

Town Clerk

MARY ELLEN ANDERSON,

Former Town Clerk

NANCY COURVILLE,

Nobleboro Central School



## Dow Scholarship



**Zachary Bhe**

### **Past Recipients, Dow Scholarship:**

2006 Nathan Steeves  
2008 Daniel Wyand  
2010 Alyssa Fitzgerald  
2012 Mikaela Cameron  
2014 Jalen Lincoln  
2016 Alyx York  
2018 Lexi Hartford  
2019 Joy Hedrick

2007 Kyle Wright  
2009 Kyle Spear & Jesse Oliver  
2011 Orion Becker  
2013 NO PRESENTATION  
2015 Nancy Billings  
2017 Jasmine Packard  
2018 Cody York  
2019 Sam Peters

## Frances & Heather Key Scholarship

We will be awarding the Frances & Heather Key Scholarship annual award for \$750.00 to Natalie Burns. Natalie is a recent graduate of Lincoln Academy in the class of 2020. Natalie is attending Keene State in Keene, NH majoring in Elementary and a second major in Psychology. Natalie is the daughter of Richard & Christina Burns of Nobleboro.



**Natalie Burns**

This Scholarship is designed to assist Nobleboro students interested in pursuing an education beyond high school. Frances Key was a resident of Nobleboro from 1973 until her death in 1998. She was active in the community and was a long-standing member of the Nobleboro Historical Society. Mrs. Key's daughter, Heather is also honored in memory through this Scholarship Award.

This award is for Nobleboro residents who will graduate from high school in the spring and plan to attend an accredited post-secondary institution in the fall of the same year.

Donations will always be accepted to help keep the scholarship going. Checks earmarked for the Frances & Heather Key Scholarship Fund, may be sent to the Nobleboro Town Office.

We wish Natalie the best in her studies and congratulations.

**2019 recipient:**

Katherine Peters

**Scholarship Committee:**

RICHARD SPEAR,  
Selectman  
RICHAR POWELL JR,  
Selectmen  
JON CHADWICK,  
Selectmen  
SUSAN PINNETTI-ISABEL,  
Town Clerk  
NANCY COURVILLE,  
Nobleboro Central School  
MARY ELLEN ANDERSON,  
Former Town Clerk

## Nobleboro Cemetery Committee

No cemetery repair and headstone cleaning work was done during 2020 because of the issues associated with the pandemic. There is still some work to be done, but no timeline has been set.

As we worked with the project to repair and clean headstones, the need for one-time and/or annual care of cemeteries became all the more evident. There are a few cemeteries in which this work cannot be done until the area is cleared of brush. The committee cannot do this alone. There are 85 cemeteries in town, so even just visiting each of them is a major time commitment. The committee is quite concerned that without additional volunteers, the condition of many of the cemeteries will continue to deteriorate as they do not receive any annual care.

Any person or group who would like to spend time working with part of Nobleboro's past, please contact a committee member. Whatever amount of time you have available, we would most appreciate. Perhaps we can get a group together for a work day in the spring (before all the ground vegetation gets thick.)

The Cemetery Committee extends its appreciation to those residents who have committed to caring for a cemetery. We acknowledge the time and effort put in to raking, mowing, and basic upkeep, thus preserving a part of Nobleboro's rich history.

Please contact Laurie McBurnie (lmcb293@gmail.com or 563-5347) for more information if you are interested in joining us or helping in any way.

Respectfully submitted,  
LAURIE MCBURNIE,  
Chair

## **Nobleboro K – 12 Education**

Craig Jurgensen, Superintendent of Schools, AOS 93

In January and February – and well into March 2020, students and teachers at all AOS 93 schools were engaged in rich and varied learning activities. At Bristol Consolidated School students were enjoying “Winter Kids Winter Olympics” and at Jefferson Village School “Winter Palooza” was celebrated. Nobleboro Central School and Great Salt Bay Community School students were at Coastal Rivers Education Center and students from South Bristol School were continuing their weekly boat building course at the Maine Maritime Museum in Bath. Eighth grade students across the district were planning visits to secondary schools and preparing their high school course selections. Students and teachers in all schools district were completing mid-year NWEA reading and math assessments. The CLCSS Administrative Team worked together in a day-long workshop “Using Data to Inform Instruction and Improve Student Achievement”; all staff were reviewing digital security and safety protocols as follow up to trainings provided in November by AOS 93 technology director. It was a great start to the second half of another school year in mid-coast Maine. Then, on March 19, we closed the doors of all five schools, sent teachers and students home, and implemented the first phase of our remote learning plan in response to the global COVID-19 pandemic.

This unprecedented change to all aspects of school operations was challenging. We began a review of the essential components of our public school educational system: Physical Health and Safety (facilities and transportation); - Social, Emotional, Behavioral, and Mental Health, Academic Programs and Student Learning, and the Foundations for Remote Instruction and Learning. From our review and using a decision making tool provided by the CDC we started planning for the reopening of our schools, anticipating that we would be back to our normal routines and schedules before the end of spring, certainly before the end of the school year. Unfortunately, this did not happen. Instead we continued our contingency planning looking at three broad options for September 2020: a return to “normal” school; a hybrid model of “normal” school and remote learning, and a continued but more rigorous and well-planned remote/distance learning for all students. We continued to plan for the future educational opportunities provided to our students and the operations of our schools.

Budgets and funding were significant concerns but all of our member towns provided the support our schools needed to plan for and provide for student and staff needs. Staff layoffs and/or furloughs were discussed as we addressed adjustments and accommodations to instructional and class size recommendations. Paradoxically, however, smaller class sizes pointed to the need for more staff due to the need for increased attention social distancing, containing students in instructional pods and the essential needs related to medical considerations and facilities cleaning. Additional custodial hours were added in all schools and every school extended nursing coverage. The support of our Lincoln Health nurses and their supervisors has been a critical component in our understanding of how to address and respond to specific issues and concerns regarding appropriate personal protective equipment, symptom monitoring, contact tracing, and quarantining, as well as interpreting, understanding and effectively using local and regional data about the pandemic.

Each of our schools – Jefferson Village, Nobleboro Central, Great Salt Bay Community, Bristol Consolidated, and South Bristol – worked with its Coordinated Planning Team to discuss the implementation of enforcement of standard operating procedures and educational supports to meet the needs of their community of learners as they returned to school in the fall. Each CPT adhered to the basic charge of creating a back-to-school plan but they tailored their planning to fit the needs of their students, staff, and school facilities. The work was intense, sometimes controversial, and often done without clear direction from state and national experts. We learned quickly about the importance of making decisions but also the essential awareness that the decisions we made were not always permanent and that all decisions needed flexibility to respond effectively and quickly to new situations.

All schools opened in September with most, if not all, instruction being in person and five days per week. A remote online option was made available to families whose personal circumstances prevented their students from returning to in-person instruction. Throughout the spring and fall, AOS teachers and staff continued their professional development engagement using Zoom or completing online classes. Professional learning communities, committees, and grade level teams continued to meet regularly. The district's Administrative Leadership Team met weekly for status updates related to the pandemic but more importantly to address topics concerned with special education, instruction, assessment and finance. All staff upheld the highest professional standards and commitment to all aspects of their work and commitment to our students, families, and one another.

School budgets provide the backdrop for telling the story of every school. How a school appropriates and uses its available funding translates to and defines what is important to the administration, teachers, support staff and the community because it represents what these groups want and need to provide for their students. Budget preparation is a complicated process. From one budget year to another, school administrators work with local officials and community members to ensure that each school budget is adequate, equitable, and predictable and that it is developed with input from all stakeholders in a clear and transparent process.

The AOS 93 School Board which includes a representative from each member town (Bremen, Bristol, Damariscotta, Jefferson, Newcastle, Nobleboro, and South Bristol) initiated a revision of the interlocal agreement that defines the operational structures and relationship of the seven towns that form the Central Lincoln County School System. At the AOS 93 Central Office in Damariscotta there were several staffing changes:

Michelle Miller was hired in January as the new Food Services Director. Michelle had previously worked at Jefferson Village School as the Cafeteria Manager.

Kelly Stokes was hired in as the Director of Special Services. Kelly previously worked for MSAD #6 in Buxton, Maine.

Lynsey Johnston was hired as the Assistant Superintendent, Business Manager for AOS 93. Lynsey had previously worked as the Jefferson Village School Principal. Lynsey was replaced at JVS by Lauren Arnold.

Our work together in the schools and communities is complex, challenging, and unquestionably essential and rewarding. Together we make a positive difference in the lives of our students, their families, and the communities in which we live and work. We are increasingly coming together as a learning community to engage in expanding our shared commitment for improving the education we provide to our children. The pandemic did not distract us from our mission. I encourage you to visit the AOS 93 website ([www.aos93.org](http://www.aos93.org)) for current news and information about our students and school activities, as well as school policies, School Committee meeting agendas and minutes. This website will also provide you with links to individual school websites and to useful information from numerous resources.

Maine law recognizes the critical role schools have in the lives of our children: “Compulsory education is essential to the preservation of the rights and liberties of the people and the continued prosperity of our society and our nation. Maintaining regular student attendance is necessary to achieve

the goal of an educated citizenry.” The vibrancy of our local communities and their support for our CLCSS schools is essential for the attainment of student aspirations and success.

Respectfully Submitted by,  
**CRAIG JURGENSEN,**  
 Superintendent of Schools

| October Enrollment 2020  |           |            |           |           |           |            |            |            |            |            |             |
|--------------------------|-----------|------------|-----------|-----------|-----------|------------|------------|------------|------------|------------|-------------|
|                          | Pre-K     | Kdgn.      | 1st Grade | 2nd Grade | 3rd Grade | 4th Grade  | 5th Grade  | 6th Grade  | 7th Grade  | 8th Grade  | TOTAL ELEM. |
| Bristol                  | 19        | 26         | 15        | 15        | 20        | 22         | 18         | 15         | 19         | 21         | 190         |
| Open Enrollment          |           | 3          | 2         |           |           |            |            |            | 1          |            | 6           |
| <b>Bristol Total</b>     | <b>19</b> | <b>29</b>  | <b>17</b> | <b>15</b> | <b>20</b> | <b>22</b>  | <b>18</b>  | <b>15</b>  | <b>20</b>  | <b>21</b>  | <b>196</b>  |
| Bremen                   |           | 8          | 5         | 6         | 7         | 4          | 5          | 6          | 11         | 8          | 60          |
| Damariscotta             |           | 14         | 16        | 18        | 15        | 17         | 18         | 21         | 16         | 17         | 152         |
| Newcastle                |           | 11         | 11        | 12        | 10        | 9          | 18         | 16         | 21         | 22         | 130         |
| Open Enrollment          |           | 1          |           | 1         |           | 3          | 5          | 1          | 4          | 6          | 21          |
| Superintendent's Agree   |           |            | 1         |           |           |            |            |            | 1          | 1          | 3           |
| Public Tuition           |           |            | 2         | 1         | 1         | 1          | 2          | 2          | 2          | 4          | 15          |
| <b>GSB, CSD Total</b>    |           | <b>34</b>  | <b>35</b> | <b>38</b> | <b>33</b> | <b>34</b>  | <b>48</b>  | <b>46</b>  | <b>54</b>  | <b>58</b>  | <b>380</b>  |
| Jefferson                |           | 23         | 22        | 22        | 19        | 23         | 20         | 27         | 23         | 23         | 202         |
| Open Enrollment          |           |            |           |           |           |            |            |            |            | 1          | 1           |
| Superintendent's Agree   |           | 1          |           | 1         | 1         | 1          |            |            | 1          |            | 5           |
| <b>Jefferson Total</b>   |           | <b>24</b>  | <b>22</b> | <b>23</b> | <b>20</b> | <b>24</b>  | <b>20</b>  | <b>27</b>  | <b>24</b>  | <b>24</b>  | <b>208</b>  |
| Nobleboro                |           | 14         | 12        | 11        | 11        | 13         | 12         | 14         | 14         | 15         | 116         |
| Open Enrollment          |           | 1          |           | 1         | 1         | 1          |            | 3          |            | 1          | 8           |
| CAL (from out of NCS)    |           |            |           |           |           |            |            |            |            | 1          |             |
| Public Tuition           |           |            |           |           |           |            |            |            |            |            |             |
| Superintendent's Agree   |           |            |           |           |           |            |            |            |            | 1          |             |
| <b>Nobleboro Total</b>   |           | <b>15</b>  | <b>12</b> | <b>12</b> | <b>12</b> | <b>14</b>  | <b>12</b>  | <b>17</b>  | <b>14</b>  | <b>18</b>  | <b>126</b>  |
| South Bristol            |           | 4          | 2         | 4         | 3         | 6          | 4          | 6          | 9          | 5          | 49          |
| Superintendent's Agree   |           |            |           |           | 1         |            |            |            | 1          |            | 2           |
| Open Enrollment          |           | 1          | 1         |           | 1         | 1          | 3          | 1          | 4          |            | 13          |
| <b>So. Bristol Total</b> |           | <b>5</b>   | <b>3</b>  | <b>4</b>  | <b>4</b>  | <b>8</b>   | <b>7</b>   | <b>7</b>   | <b>14</b>  | <b>5</b>   | <b>64</b>   |
| <b>TOTAL ELEMENTARY</b>  | <b>24</b> | <b>105</b> | <b>90</b> | <b>92</b> | <b>93</b> | <b>101</b> | <b>105</b> | <b>112</b> | <b>126</b> | <b>126</b> | <b>974</b>  |

|               | 9th Grade | 10th Grade | 11th Grade | 12th Grade | TOTAL SEC. |
|---------------|-----------|------------|------------|------------|------------|
| Bremen        | 8         | 7          | 8          | 12         | 35         |
| Bristol       | 18        | 31         | 22         | 18         | 89         |
| Damariscotta  | 27        | 24         | 21         | 18         | 90         |
| Jefferson     | 27        | 24         | 23         | 24         | 98         |
| Newcastle     | 29        | 29         | 20         | 16         | 94         |
| Nobleboro     | 15        | 21         | 20         | 16         | 72         |
| South Bristol | 8         | 7          | 12         | 3          | 30         |

|                        |            |            |            |             |                         |
|------------------------|------------|------------|------------|-------------|-------------------------|
| <b>TOTAL SECONDARY</b> | <b>132</b> | <b>143</b> | <b>126</b> | <b>107</b>  | <b>508</b>              |
|                        |            |            |            | <b>K-12</b> | <b>AOS No. 93 Total</b> |
|                        |            |            |            |             | <b>1482</b>             |

## Nobleboro Central School

It's a year like no other, but thanks to the care, commitment, dedication and resilience of the NCS staff, students and parents we have been able to remain engaged in teaching and learning. Mr. Mackey, NCS faculty and custodial staff spent hours this summer making plans for remote learning, hybrid learning, a combination of both or in-school. NCS re-opened its doors to students and teachers on Sept. 1, 2020, and thanks to the extraordinary efforts of all, our doors have remained open. The NCS Mission states: *The Nobleboro Central School is dedicated to involving all community members in creating and supporting a challenging, respectful, and safe learning environment where the uniqueness of each individual is honored.* I am honored to be the interim principal at NCS fostering this mission. The purpose of an annual report is to share accomplishments of the current school year, review challenges we have faced, and always look to the future.

The year to date has been challenging for students and staff due to COVID regulations. We hold music classes with no singing, but thanks to the creativity of our music teacher students are engaged in violin lessons, ukulele lessons, basketball dribbling in rhythm to the Nutcracker Suite and most recently the halls are alive with **The Sound of Music** on the xylophone. In physical education snow angels may replace basketball, but many valuable adventures in fitness instruction have taken place outside on the fields, and the nature trail is being put to good use. In the art room, students need to bring their own supplies from their classrooms, and although the very messy projects that require group work are not being done, our halls are still adorned with amazing artwork produced by NCS students.

NCS has several new faculty members and one new educational technician. After three years NCS has a part-time social worker once again. The social worker has proven to be an excellent resource connecting parents to outside resources, addressing the psychological and social well-being of students and staff during this stressful time. Our social worker has also implemented ***Second Step Curriculum*** (social/emotional health skills) for students in grades 1-4.

COVID Relief Funds provided the school with some very necessary items including individual student boxes used to hold supplies, plenty of PPE (Personal Protective Equipment) and Leveled Literacy materials for each classroom.



On Jan. 12, 2021, student enrollment was at 122 with 109 full-time in-school learners plus 13 students receiving instruction through remote classes. We have 65 students enrolled in secondary education. There are 61 students enrolled at Lincoln Academy, 2 at North Yarmouth Academy and 3 at Medomak Valley High School

We don't know what the future holds or how long we will have COVID on our radar. But we can try to make each day positive, creative, exciting and rewarding. As William Shakespeare reminds us in this quote - "Our potential is infinite!"

# **Central Lincoln County (AOS#93) Adult & Community Education Annual Report 2020**

Despite the onset of a world-wide pandemic and periodic closures of our program for safety reasons, your CLC Adult & Community Education nonetheless managed to provide services to nearly 700 people in 2020. It was a year like no other and we are still trying to adapt to the change in delivery systems and to the recruitment of enrichment instructors who are comfortable with technology and delivering content remotely. As you might imagine, we took a huge financial hit due to the pandemic and the forced closures we experienced. Our enrichment program, which funds the bulk of our academic programs along with the AOS 93 town contributions, was hit drastically. We typically bring in \$12,000-\$15,000 in enrichment fees each fall but this past fall that number was reduced to \$4,000! We hope to secure enough donations to cover the significant revenue loss we experienced due to the pandemic but that remains to be seen. One significant cost cutting measure we have taken is to no longer print and distribute two thirty page brochures each year. Beginning January 2021 we will send only postcards to all area residents directing them to our website where they can access the brochure on our web page. All of our academic programs are FREE to Maine residents and we hope we will be able to keep the lights on and the learning going despite the loss in revenue.

Between 2018–2020 we served 35 learners in our high school equivalency program. Due to the pandemic, we had only one student able to complete his studies this past June and obtain his high school equivalency diploma. However, that one graduate's accomplishment was noteworthy in that he became the first person in his family to ever earn a high school diploma! The celebration of our graduate's achievement was joyful beyond all imagining! Anyone who is sixteen years or older, out of school and without a diploma, should contact us to explore options and develop a plan to acquire a high school equivalency diploma. Our dedicated staff is ready and eager to provide instructional support and ongoing encouragement to help each learner reach his or her goals.

Throughout 2018-2020, 46 learners accessed our college transition courses and services. Many of these are now enrolled in college or in a workforce training program of some kind. Anyone seeking support in navigating the college transition process, meeting the academic placement requirements for college acceptance, determining college and/or career goals, or understanding and completing college related paperwork/forms should contact us. Our college transition coordinator and instructional staff are ready to help with all of the above.

More than 600 community members accessed one or more of our low cost, high impact community enrichment offerings between 2018-2020. Our partnership with the other adult education programs in Sagadahoc, Knox, and Waldo counties along with our partnerships with LincolnHealth, the YMCA, the National Digital Equity Center, the American Academy of Medical Professions, and the Learning Resources Network allows us to provide offerings that we typically would not be able to provide. Fortunately, most of the offerings through these partnerships can be accessed remotely. We will likely be relying more and more on remote classes even when the pandemic is no longer an issue. However, once the health landscape looks brighter, we hope to see a return to in-person learning and some of our long standing enrichment favorites such as ballroom dancing, bird identification, juggling, and jewelry making. Fingers crossed that we get to have a nice balance of in-person and on-line offerings in the future!

Despite all that has happened this past year, the desire to learn and grow is alive and well in Lincoln County and in all the counties across Maine. Your CLC Adult & Community Education program is proud to be helping people make their dreams come true! For more information about any of our programs and services, please visit our website at: <http://clc.maineadulted.org>

Respectfully submitted,  
PAMELA J. SPERRY,  
CLC Adult &  
Community Education Director

## Lincoln Academy

Greetings from Lincoln Academy, where, like schools around Maine and the world, we have had a most unusual year. I am currently in my second year as Head of School, and what a tenure it has been! Despite the many challenges of 2020 and 2021, I am happy to report that we continue to deliver a top-notch education to our 534 students from 25 towns in Maine and nine countries around the world.

Last March in accordance with recommendations by the Maine Department of Education, we closed campus and moved to remote learning. Using Canvas, our Learning Management System, and a new schedule, we completed the 2019-20 school year with incredible innovation, quick learning by our faculty and staff, and hard work under imperfect conditions by our students. Starting the week we closed in March, the LA dining services team prepared and delivered food to any LA family that requested it. In June we graduated the Class of 2020 in a series of mini commencement ceremonies on Clark Field in a celebration we'll never forget.

We spent the summer improving campus safety and remote teaching methods, and opened in September with a hybrid learning schedule that keeps us on campus with students at half capacity, completing academic work through a combination of in-person and remote classes and assignments. We completed a full academic trimester and a shortened, masked, and spectatorless fall sports season before moving to four weeks of remote learning around the holidays. This pause in daily campus traffic allowed time to install an upgraded ventilation system throughout the main building to further improve our campus safety. I am happy to report that in January of 2021 we are back on campus for hybrid learning and a modified winter sports season.

In the last year we have learned that our strength as a community comes from our willingness to support one another, our belief that together we can confront even the most complex challenges, and that humility in the face of difficult times provides reassurance and comfort to all of our constituents.

There have been changes to our campus footprint this year. We consolidated the Alternative Education and IDEAL programs and Special Education offices into Hall House. We balanced this move by consolidating the boarding program into a single building, Kiah Bayley Hall. It has been wonderful to have all of our students on our central campus, and even in our hybrid schedule we have seen the benefits.

Other bright spots this year include the professional development and collaboration faculty undertook to improve their teaching. Necessity compelled innovation: music teachers taught outside under two “learning tents” well into the fall, and our theater program experimented with recorded and live streamed performances. Teachers retooled lab experiments and art projects for completion at home, and the math department is helping students work remotely together in small peer groups. This winter students are partnering with Bigelow scientists to build a device in the Applied Technology and Engineering Center (ATEC) that will allow them to count and identify organisms in the Damariscotta River.

As we approach our 220<sup>th</sup> anniversary as an independent, comprehensive town academy serving students from the midcoast region, we appreciate the support of all of our sending towns. We look forward to a full return to campus in the fall of 2021. We feel confident in a bright future for Lincoln Academy, and we cannot do it without your support.

Sincerely,  
JEFFREY S. BURROUGHS,  
Head of School

## **Nobleboro/Jefferson Transfer Facility**

The Transfer Station, operated by Nobleboro and Jefferson, and under contract with Bremen, Damariscotta and Newcastle, provides for the disposal of most types of solid waste generated in the five towns. In 2020 our household waste, construction, demolition, and bulky waste all went to Waste Management in Norridgewock, Me. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. We also recycle our universal hazard waste (televisions, computer, fluorescent light bulbs, mercury switches and rechargeable batteries).

2020 has seen some changes in our staff. In June, Barry Howell semi-retired and we hired Ernest "Allen" Oliver to take over as manager. It was a smooth transition. This comes with the help from Brandon Achorn - assistant manager and Glenn Daiute - transfer station attendant, and of course Barry Howell. They have done a great job keeping the facility running during the COVID-19 pandemic. We have been able to keep it opened with no interruptions. Allen has done a great job taking over for Barry as he has kept the same standards of safety and appearance. We hope your trip to the Transfer Station continues to be a positive experience.

I would like to thank everyone who takes the time to recycle. This effort really helps us save money in the long run. We do have programs for recycling paint, food waste, metals, electronics, paper and cardboard. In 2020 we had a hazardous waste day for people to get rid of their hazardous chemical and other hazardous materials. We hope to do the same again this year. We will be advertising for this so be watching for it.

The outlook for 2021 is we hope to continue our efforts to recycle whenever we can. The attendants are more than willing to help you recycle. Everything you recycle helps reduce the amount it costs to put items in the mainstream trash.

For 2021 our budget went up close to 8% to the towns. In the past, we had been using some built-up surplus to keep costs down. This year we didn't have as much surplus, so we had to raise the cost to all the towns. Hopefully in 2022 we can hold the line and not go up again.

The Transfer Station is open from 8:00 a.m. to 4:00 p.m., Tuesday through Saturday. The front gate is closed at 3:50 p.m. each night to allow time to close out the computer. We are closed on Sunday and Monday. This allows our staff to have two days off in a row.

We will continue to review our operations in effort to provide good service and the most efficient Transfer Station possible. We are interested in your comments and recommendations and will attempt to incorporate them whenever possible.

Respectfully submitted,  
RICHARD SPEAR,  
Transfer Station Agent

## Great Salt Bay Sanitary District

Great Salt Bay Sanitary District (GSBSD) is a publicly owned, quasi-municipal utility organized to provide safe drinking water in Damariscotta and Newcastle, and to provide wastewater treatment services in the towns of Damariscotta, Newcastle, and Nobleboro. The District currently has 1,428 water customers and 713 wastewater users. Scott Abbotoni is the Water Division Manager and LeeAnna Libby is the Wastewater Division Manager.

Our mission is to provide safe drinking water, adequate fire protection and effective wastewater treatment. The District is committed to public health, customer service and environmental protection.

The Drinking Water Division's water supply is "Little Pond" a pristine 77 acre spring fed pond with an ultraviolet light water treatment system as a primary disinfectant and Sodium Hypochlorite as a secondary disinfectant.

The Welton Tank on Standpipe Road in Damariscotta and the Academy Hill Tank in Newcastle feed the Twin Villages water for fire suppression and quality drinking water.

In 2017 the Water Division replaced 1,600 feet of 120-year-old cast iron pipe with new 8-inch H.D.P.E. pipe from Main Street to Lewis Point Road. This will help with water quality and increased fire flows throughout the water system.

The Wastewater Division's treatment facility for Damariscotta and Newcastle consists of three aerated lagoons with a capacity of eight million gallons.

In 2012 the lagoons were cleaned; aeration system was upgraded and the lagoon liners were inspected.

In 2016 an upgrade to the Plant's office, electrical and blower system was finished. In 2018 an equipment storage garage was erected at the Main plant.

The Damariscotta Mills area of Newcastle and Nobleboro has a small sand filter fed by septic tanks which are maintained by the District.

The Great Salt Bay Sanitary District's operations are carried out by five full-time employees and are overseen by an elected six-member Board of Trustees. Representing Damariscotta are William Brewer, John Gallagher, and Lewis Cameron. Newcastle Trustees are Alan Ray and Clayton Huntley and representing Nobleboro is Robert Whear. The Trustees meet the second



Wednesday of each month at 5 p.m. at the District office located at 121 Piper Mill Road in Damariscotta. The public is encouraged to attend.

Office hours are; Monday - Friday 7:00am - 3:00pm, for more information, please contact our Water Division at 563-3010 or our Wastewater Division at 563-5105.

Respectfully submitted,  
SCOTT L. ABBOTONI,  
Water Division Manager  
LEEANNA LIBBY,  
Wastewater Division Manager

## Midcoast Conservancy

This has been an extraordinary year, one in which most of our public-facing events and programs were cancelled. Our land and water protection work, though, has continued. Midcoast Conservancy is committed to supporting healthy lands, waters and communities in Nobleboro and throughout the Midcoast Maine region through conservation, restoration, outdoor recreation and learning. Our community comprises 24 towns, three watersheds and over 13,000 acres of conserved land which include 55 preserves and over 95 miles of trails. In partnership with towns we serve, we are working on a scale that matters. Below is a sampling of how we impacted the lives of Nobleboro residents:

### Your Water:

- On Damariscotta Lake, we trained and deployed 58 Invasive Plant Patrol volunteers, employed five Courtesy Boat Inspectors at the Vannah Road and Bunker Hill Road boat launches, and had three volunteers attend a two-day training on erosion prevention.
- We continued to monitor the invasive plant *Hydrilla* (the most aggressive in North America) populations in Davis Stream and Cranberry Cove. In 2020, no *Hydrilla* was found. With your help, we will continue being a leader in the fight against invasive plants in 2021.
- We responded quickly and will continue to monitor the emerging cyanobacteria blooms on Damariscotta Lake that are a result of increased phosphorus in the lake and warming waters.
- We completed the 25th year of water quality sampling of the Sheepscot River and its tributaries. This data will be crucial as we work toward identifying and addressing areas of contaminated runoff into the river.

### Your Land:

- In the neighboring towns of Newcastle and Jefferson, we added nearly 259 acres of conserved land to existing preserves, increasing climate resilience and habitat protection in your community.
- Volunteers monitored 11 properties in Nobleboro

Nobleboro is a crucial partner for all the work we do. Many of our members and volunteers come from Nobleboro and we invite more of you join us. Learn more at [www.midcoastconservancy.org](http://www.midcoastconservancy.org). Feel free to be in touch by calling or emailing me or our staff anytime.

Respectfully submitted,  
LISSA WIDOFF,  
Interim Executive Director

## Coastal Rivers

Coastal Rivers Conservation Trust is your community land trust, caring for the lands and waters of the Damariscotta-Pemaquid region. Coastal Rivers has active programs in **land conservation, water quality, trails and public access, and nature education.**

For the benefit of all Nobleboro residents, in 2020 we provided:

- **Public access to trails, open space and shoreline** on Coastal Rivers' many nature preserves. We maintain over 48 miles of hiking trails for low impact use, including the universally accessible River Trail in Damariscotta. Studies show that spending time in nature has a significant impact on health and wellness, and we've heard from many people during this pandemic year that the trails have meant a lot to them. We invite you to find trails to explore at [coastalrivers.org](http://coastalrivers.org).
- **Strategic land conservation** with the goal of protecting water quality, providing places for wildlife to thrive, and building climate resilience.
- **The Courtesy Boat Inspection (CBI) program** at the Pemaquid Pond boat landing, keeping aquatic invasive plants out of our lakes and ponds. Invasive plants can have a devastating impact on water quality, recreation, and property values. Friendly interns spent 88 hours this summer talking to Pemaquid Pond boaters about invasive plants and, with permission, looking over boats and trailers for any sign of invasive plants before they were launched.
- **Water quality monitoring**, in partnership with Lake Stewards of Maine. Volunteers check for changes in water quality in Pemaquid Pond that might lead to algal blooms or other conditions that could have an effect on wildlife habitat, recreational opportunities, or property values.
- **The LakeSmart Program**, offering free, individualized technical advice and information to lake and pond-side homeowners about best property care and management practices to prevent erosion and safeguard water quality. Two Nobleboro homeowners received a LakeSmart award in May, and two more couples are currently working toward certification. To learn more or to take advantage of this service, please contact Sarah Gladu at [sgladu@coastalrivers.org](mailto:sgladu@coastalrivers.org).
- **Coastal Rivers nature education programs** that connect people of all ages with nature. From March 2020 on, our programs have taken the form of online workshops, trainings, and discussions, many of which are available to watch at [coastalrivers.org](http://coastalrivers.org). New this year, we

have created trainings and resources to teachers, many of whom are moving classes outdoors in the interest of health and safety. School group offerings and teacher resources, including recorded trainings, can be found on our website at [coastalrivers.org/events-programs/for-schools-groups](https://coastalrivers.org/events-programs/for-schools-groups).

- **Technical support.** At the invitation of the town, Coastal Rivers and Midcoast Conservancy partnered to work with the Town of Nobleboro on a revised comprehensive plan to ensure protection of local natural resources.
- **Information and resources,** including boating and fishing regulations, boating safety materials, lead tackle exchange, and loon habitat information. Annual “Ponders” gatherings give pond-side land owners the opportunity to share concerns and learn about conservation efforts related to the ponds. This year’s gathering took place online; the recording can be viewed online at [coastalrivers.org/virtual-ponders-gathering-2020](https://coastalrivers.org/virtual-ponders-gathering-2020).

Formerly Damariscotta River Association and Pemaquid Watershed Association, Coastal Rivers is a nationally accredited land trust. We are pleased to report our accreditation was renewed in 2020 after rigorous peer review. This distinction signifies we meet the highest standards of financial management, ethical conduct, responsible government, and lasting stewardship.

Coastal Rivers’ work is made possible by support from the community, including many members and volunteers who reside in Nobleboro. To become a member or volunteer, please visit [coastalrivers.org/get-involved](https://coastalrivers.org/get-involved).

We welcome your comments and questions! Contact us at 207-563-1393 or [info@coastalrivers.org](mailto:info@coastalrivers.org).

## Skidompha Library

The events of the past year have brought seismic changes to our community and to the Skidompha Library. I am thankful to the Town of Nobleboro for its increased contribution in 2020 to Skidompha's operating budget. We take the public's trust seriously, and have used the funds granted to us to effectively pivot in response to the pandemic. Principally we have strived to continue library services where safe and reasonably, and create a robust and varied selection of online and virtual programming. Nobleboro's contribution remains critical to maintaining the level of services we provide.

It has been Skidompha's philosophy during the Pandemic to proceed with a cautious response; to be proactive and alter our practices to help prevent widespread community spread rather than be reactive to such a situation. We believe this philosophy best supports schools remaining open and reduces the viral risk and caseload in our community.

Like many other institutions, Skidompha has been profoundly affected by the Pandemic. Undaunted, we have adapted our response to this new reality, and made significant changes to our service model so that we might continue to serve our community during this difficult time so we might continue to support literacy, promote education, and keep our services accessible to our Lincoln County community.

At this time we continue to provide library resources to our community via curbside delivery and, when conditions permit, allow patrons inside the Library to browse and borrow from our collection. We deliver books to congregate care facilities and to house-bound individuals. We stay connected to children and young adults by offering free programming and free take-and-make craft kits. We offer reader services to our patrons and access to our downloadable ebook collections. We provide a diverse mix of adult online programming opportunities to enrich, educate, entertain, and heal during this difficult time. And of course we continue to offer the critical clerical services of WiFi, printing, faxing, scanning, and copying to our patrons as well.

During the Pandemic, I have found Skidompha to be an even more critical resource for our community. Patrons frequently thank us for continuing to provide services, and describe in detail the importance of access to books and other media. Many share how the weekly personal contact involved in visiting the Library is central to their happiness. Others

have told us that having access to free online groups to discuss books, poetry, and meditation have helped them to stay connected to their neighbors when they would have otherwise been isolated. This has been a difficult time for all but I am intensely proud of our library staff and how they have stepped up and responded to these difficult circumstances and to the needs of our community.

For as long as the pandemic remains a threat to public health Skidompha will remain flexible and agile at providing its services, and will react accordingly to the changes in risk. We look forward to our reality normalizing in the future when we may transition back to our conventional, in-person service model.

Among our many achievements in 2020 the Library has:

- Adapted its service plan to provide safe library service during the pandemic, including:
  - Offering curbside service.
  - Offering reader advisory services, where Librarians suggest books based on a patron's author and genre preference.
  - Offering Browse and Borrow services when conditions allowed, where patrons were permitted inside the Library to browse, request, and checkout books from our collection.
- Provided free children's books to local schools to be passed out to children receiving meals.
- Provided safe, personal delivery of books and resources to individuals without access to Skidompha, and to congregate care facilities.
- Continued to provide exceptional adult programming opportunities despite the hardships presented by the pandemic. In 2020 we have adapted and shifted from our traditional in-person programming to offer online virtual programs such as:
  - Twice-weekly mindfulness meditation instruction (74 members)
  - Weekly poetry club (12 members)
  - A monthly book club for adults (13 members)
  - An anti-racism book group that meets weekly in revolving three-week cycles (8-10 members)
  - A digital photography summer workshop (4 participants)
  - 4 stand-alone creative writing workshops (6 - 10 participants)
  - A career skill building workshop (2 participants)
  - A collaboration with the Lincoln Theater on classic western movies and books (9 participants)
  - We also maintained our exceptional Chats with Champions series by adapting this program to an online platform over Zoom and welcoming 80-100 registrants each month

- Continued to offer genealogical consultations (where, among other successes, we were able to reunite a long-lost family Bible with its proper family descendants in NY), access to The Lincoln County News Digital Archive, and free access to ancestry.com
- Continued to provide the Hoopla digital resource circulation service, offering online digital books and music to our patrons. 2020 saw a 220% increase in digital book circulation specifically, and an 84% increase in overall Hoopla circulation

Skidompha's Children's Librarian continues to play a vital role in providing services to our community's youth. In 2020:

- The Skidompha Children's Services Facebook group has grown in size to over 130 parents and its reach extends beyond Maine, with participants from all over the country enjoying our virtual programs and discussions. This group offers book reviews, book recommendations, virtual book displays, craft ideas, and articles related to parenting during the pandemic.
- Our Children's Librarian continues to host her weekly virtual storytime, and has read aloud over 160 picture books to children this year.
- Our Children's Librarian also hosted a successful summer reading program where over 100 kids were registered, over 650 reading hours were logged, and 37 free books distributed to participants.

Our Young Adult Librarian has been busy offering key services to teens this year as well. During 2020 she has:

- Aggressively pursued continuing education opportunities, and received certification in bibliotherapy and recovery coaching basics.
- Made personal reading recommendations to patrons including over 150 young adult digital content recommendations.
- Offered access on the Young Adult Facebook Group to information on trusted resources for distance learning, mental health resources, local opportunities for youth, crafts, and a monthly list of new YA books added to our collection.
- Implemented a virtual teen summer reading program, with over 97 participants registered, that provided over 350 take-and-make kits to area teens.
- Successfully applied for a grant that will enable us to continue to curate and publish our free teen creative magazine "EPOCH", offer 7-weeks of editorial board meetings for teens to learn about selecting pieces to publish and magazine layout/design, and to offer creative writing camps in partnership with The Telling Room.

We could not achieve all of these things without your support. We are grateful for your continued support as we maintain these essential and unique community programs and offerings.

With thanks,  
MATTHEW GRAFF,  
Executive Director



## **Nobleboro Recreation Committee**

Due to COVID-19, the ballfield was not utilized by area sports teams in 2020. The ballfield and surrounding grounds continued to be enjoyed by community members in various ways.

Banners for the ballfield were not solicited this year resulting in a loss of revenue for the recreation department. A portable toilet was not rented this year to help offset the loss of income.

Maintenance on the field continued thanks to the efforts of Todd Brackett and the Two Bridges Jail facility mowing the ballfield and adjoining grounds and the efforts of the recreation committee.

The recreation committee maintained the infield to reduce the growth of grass on the playing surface due to lack of play. It also was responsible for the American flag being proudly flown and appropriately displayed April-October for the benefit of those using the town landing, or travelling US Route One.

The committee is considering replacing the infield material in 2021 as the material installed several years ago was not up to standards. At the same time, restoration of baselines and the boundaries of the infield/outfield grass would be improved.

An analysis of the outfield grass will be done in the spring to assess the condition of the outfield and make improvements if necessary.

The committee continues to keep an eye on the the town landing and organizes work days utilizing area high school students to rake leaves, pickup trash and remove brush to keep up appearances. The wooden fence installed several years ago at the town landing is old and in need of repair and the committee will be looking to replace it in the spring.

All in all the ballfield has weathered the years quite well thanks to outstanding efforts of those responsible for the initial construction of the facility. It continues to be a fine addition to the Nobleboro community and other communities in Midcoast Maine that utilize it.

Respectfully submitted,  
Nobleboro Recreation Committee:  
PHIL PAGE, Chair  
TERRY SPEAR  
DARREN YORK  
KEN YORK

## Central Lincoln County Ambulance

The Central Lincoln County Ambulance Service responded to 1,492 emergency calls in 2020 amid the COVID-19 pandemic. I am incredibly proud of the dedicated EMS providers at CLC Ambulances and the Nobleboro First Responders. They have all done their very best to navigate the ever-changing treatment and safety guidelines for the pandemic as it evolved throughout the year.

In July of 2020, we took delivery of two new RAM chassis ambulances manufactured by AEV. The ambulances were 100% funded through donations from local citizens and businesses. These new ambulances have provided us with units with a more modern design that increases patient safety and a more efficient layout for the EMS personnel working in them. The new ambulances are also the first units equipped with four-wheel drive, ensuring that we can get to the scene of an emergency even in the winter regardless of the weather conditions.

Through a successful grant process, we were able to fund one new cardiac monitor and one new power stretcher in November of 2020. These new pieces of medical equipment have allowed us to fully equip all four ambulances in our fleet with up to date equipment. This new equipment will allow for continuity of equipment across the fleet and allow our EMS caregivers to continue to provide the best medical care to our community.

We have continued to provide Community Paramedicine visits to members of our community for our sixth straight year. This program provides services to patients in their homes that include: at-home blood draws, medical assessments, wound care, medication reconciliation, education, and some point of care lab tests. The program is run by referral from your primary care physician or a physician you may see in the Miles ER. The program has demonstrated a positive impact on the patient's ability to manage medical conditions at home. If you or someone you know may benefit from these services, please contact your primary care doctor for more information.

I want to thank Fire Chief Richard Genthner and all the members of the Nobleboro Fire Department for being an essential partner in our effort to supply quality Emergency Medical Service to the Town of Nobleboro. We look forward to working alongside members of the Nobleboro Fire Department to provide emergency care to the residents of Nobleboro again in 2021.

Respectfully,  
NICHOLAS BRYANT, Service Chief

## Lincoln County Television

As Lincoln County Community Television (LCTV) begins its 32<sup>nd</sup> year as the local community television station, THANK YOU to the residents of the Lincoln County communities who have financially supported our station throughout these years.

Originally the station was managed and funded by the municipalities of Damariscotta, Newcastle, Nobleboro, Waldoboro, and Wiscasset. In addition, community media service is provided to Alna, Bristol, Dresden, Edgecomb and Westport Island. In recent years we have received money from Bristol, Edgecomb, and Alna and many local businesses. We appreciate and thank the towns for their continued support!

Beginning as a totally volunteer organization, there is a need to keep up with changing technology. In 2004, the first part-time manager (5 hours a week) was hired. Increasing services to our Towns requires additional advanced equipment and paid personnel. Today LCTV has a full time station manager, full time videographer, and two part time technicians, as well as a three quarters time social media director to keep up with the ever growing demand for information to our community.

We fulfilled one of our long-time goals in 2019 with an emergency back-up generator which will protect our equipment and ensure that we will be providing 24-hour broadcasting. We have done extensive upgrades to equipment but we look to improve even more in 2021.

We look toward 2021 as a banner year for Lincoln County Television (LCTV)! We see a bright future. A change in leadership, an engaged Board of Directors, and some exciting new programming show great promise; these will add to our existing community bulletin board, local government meetings, high school basketball games, and the yearly coverage of the Pumpkinfest Parade and Regatta. Locally produced shows are: weekly COVID-19 updates from Miles Health, Wuzzup, Spotlight on Seniors, Community Conversations, historical programming highlighting the State of Maine's bicentennial, and many more community oriented shows.

LCTV is committed to forging new, stronger relationships with the Towns who support us. We have opened the lines of communication with town leaders and welcome input and suggestions. In addition, to the ongoing support of the Towns, there are plans for some fundraising events in the future depending on COVID restrictions.

Our primary goal for 2021 is to identify how we can better serve you, the community. We are committed to showcasing our vibrant communities and their amazing history.

Currently, Town Government and other locally produced programs are also available streaming and as video on demand at [www.lctv.org](http://www.lctv.org) and broadcasting on Channel 1301 for Spectrum customers and Channel 7 for Tidewater customers. Community members may contact LCTV's station via [lctv1@lctv.org](mailto:lctv1@lctv.org) or by writing to LCTV, 29 Sheepscot Road, Newcastle, ME 04553 or by phone 563-6338. The schedule of events on Channel 1301 or 7 is found weekly on the television page of The Lincoln County News.

## Nobleboro-Newcastle Fish Agent

Springtime at the fish stream was busy in 2020. By the time the Alewives arrived, the many projects started in 2019 had been completed. The new conveyor was in place and the adjacent bridge had been replaced. A new railing had been installed from the harvest area, extending all the way to the corner of the fish house. Finally, a large concrete deck had been poured, creating plenty of room for loading bait into trucks and for watching fish make their way upstream. The Check Office even had a new foundation and floor. There was so much to see!

But, the spring of 2020 was unlike any other. As a result of COVID-19, the Town of Nobleboro decided to restrict public access to the area to only those harvesting or buying Alewives. The harvesters came up with a plan which enabled them to do their work yet remain safely socially distanced from their customers. This led to an anxious spring, but we all made it through in good health.

With the price of lobster continuing to tumble before and during the harvest season, we certainly didn't see some of the usual cast of characters in search of bait. But some lobstermen continued to fish, and a few others stockpiled bait by freezing or salting Alewives in hopes of better days to come. This was the case with the South Bristol Fisherman's Coop, to whom we sold a steady stream of Alewives. In the end, we had a very good year selling fish, harvesting and selling 2,200 bushels of Alewives. This amounts to 132,000 pounds of bait. With one exception, that represents the most fish harvested in one season in the past 39 years. The fine harvest wouldn't have been possible without the commitment of the harvesters - Kurt Oehme, Jim Brinkler, JB Smith, and Richard Powell. The number of hours these guys dedicate to the operation continues to increase each year, and 2020 was no exception. In addition to the challenges due to COVID-19, over 75% of the fish harvested were done with only one dipper operational. Special thanks to Richard Powell for taking on the challenges of the conveyor replacement project, which resulted in a desperately needed new piece of equipment that will be in service for years to come.

1,069,488 Alewives passed up the ladder and into Damariscotta Lake to spawn in 2020. During the last four years, an average of over 1 million Alewives have successfully reached their spawning grounds. During the last eight years, an average of 944,000 Alewives have made the journey each spring. Based on the annual scale sample survey conducted by MDMR

and data provided by the harvesters, the overall health of the Alewife run in Damariscotta Mills continues to improve each year due to our efforts to provide safe passage for the adults and juvenile fish as they pass up and down the fish ladder between the Gulf of Maine and Damariscotta Lake. The balance of conservation and careful harvesting has been working well at Damariscotta Mills, as indicated by the number of fish returning each spring.

Thank you to Deb Wilson, Jim Brinkler, Richard Powell, and Joel Lind of the Fish Committee for their continuing dedication to Alewives, Fish Ladder, and related infrastructure. Thank you as well to Kurt Oehme and Leigh Morrell for all the time and effort that they continue to contribute each year towards the maintenance of the ladder, and a long list of chores that often go unnoticed.

Respectful yours,  
MARK BECKER, Fish Agent,  
Nobleboro and Newcastle

## Lincoln County Sheriff's Office

This past year has certainly been full of challenges related to the current pandemic and various social justice issues. As we put 2020 behind us, it is a good time to look back and think about what we have done right and where we could improve. For those of us in the law enforcement world, it has been a world of challenges and a good time to talk about how we are addressing some of these issues head on. For the Lincoln County Sheriff's Office, it is about giving people the skills they need to be successful. A Sheriff's office is charged with protecting all members of the public. As more and more law enforcement has come under scrutiny, we have chosen to add new hires and increase training.

Because of the COVID-19 pandemic, much of our training was primarily conducted online. Our office choose to add 14 additional classes to our already robust training program. We added training on implicit human bias, de-escalation tactics and crisis management, power authority and discretion, how to respond to people with disabilities and awareness of transgender issues.

2020 also provided some opportunities with the addition of four new deputies to our office. These new employees bring new opportunities for new perspectives and replace employees who have retired or sought other career options during the past year. It is these new perspectives that are more important now than ever before.

Much of the past year has been spent reflecting on ways we can provide law enforcement services and to consider ways to improve these services thru clearer communication and transparency.

In 2021, we have plans to begin this process of improving our communication and transparency. Please take the time to view our website [www.lincolnso.me](http://www.lincolnso.me) to view updated information on our agency and the work we are doing each day. We are all looking forward to the New Year, to continuing our work with you and to keep building your trust - so remember, if you need us we will be there.

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,  
TODD B. BRACKETT,  
Sheriff

## U.S. Senator

Dear Friends,

2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges – the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the CARES Act passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the CARES Act lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start of our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the Great American Outdoors Act, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which



I co-chair with Republican Congressman Mike Gallagher– made it into this year’s defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I’m hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can’t wait to see you soon.

Best Regards,  
ANGUS S. KING, JR.,  
United States Senator

## **U.S. Senator's Report** Washington, DC

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes - that is nearly double Maine's annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided "exactly what we needed at exactly the right time." The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to

improve Maine's roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation's seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer's disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,  
SUSAN M. COLLINS,  
United States Senator

## U.S. Congress

Dear Friends,

2020 has been a year of unconscionable loss and hardship. The COVID-19 pandemic has ravaged our nation, magnifying long-unaddressed inequities. I hear daily from constituents whose lives have been upended by the pandemic. As we navigate these ongoing challenges, my top priority in Congress has been to advocate for the resources Maine residents, businesses, and institutions need to weather this crisis.

In March, the CARES Act was signed into law, providing much-needed relief to Mainers, including expanded unemployment benefits, stimulus checks, grants and loans for small businesses and nonprofits, and funding for health care providers on the front lines of this crisis. As this crisis wore on, I saw increased need; that's why I voted for the Heroes Act in May and again in October to provide further support. I'm relieved we passed another relief package at the end of December, but I know another round of support is still much needed in the coming year.

The pandemic isn't the only crisis we face. Climate change threatens Maine's environment and industries. This summer, the Gulf of Maine recorded its hottest day, and we experienced the longest, most severe drought in 20 years. Maine farms continue to be stymied by climate change, but they can also play a crucial role in combatting it. In February, I introduced the Agriculture Resilience Act to ensure American agriculture is net-zero by 2045. The release of Maine's Climate Action Plan is a major step in the fight against climate change. I will continue to work with state leaders to ensure they have federal support to achieve this agenda.

2021 will offer different challenges. We must distribute a vaccine to millions, restore jobs, uplift the economy, and repair the divisions that undermine our ability to make meaningful change. I look forward to working with the incoming presidential administration to meet these challenges and emerge as a stronger, more resilient nation.

As always, the needs of Mainers guide my work as we recover from this crisis. If there is anything my office can do to help, please reach out.

Sincerely,  
CHELLIE PINGREE,  
Member of Congress

## Governor's Report

Dear Friends:

When I took the oath of office to become Maine's 75<sup>th</sup> governor, I never imagined that we would face a pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal - a different way of doing business, shopping, traveling, and enjoying the Maine outdoors - one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,  
JANET T. MILLS  
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit [www.maine.gov/covid19/](http://www.maine.gov/covid19/).

## State Senator's Report

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

Since the pandemic arrived in Maine in March 2020, we have been faced with many challenges that few of us could have predicted. This public health crisis has brought with it economic and personal consequences that have touched every person in our state. Though there is hope that a vaccine means we are nearing the end of the worst of the pandemic, our challenges are far from over. The next couple of years will be critical to building a path forward into a bright future for our state.

In the Legislature, I have been appointed to serve on the Marine Resources Committee and the Agriculture, Conservation and Forestry Committee. I am excited work on these committees, which directly impact life for so many in our communities. These committees oversee matters that involve many of our heritage industries, including farming and fishing, and we know that the coming years will present these industries with real challenges if we do not prepare. These industries are critical to our culture and our economy. We need to be proactive in finding ways they can continue to operate and grow sustainably in a changing climate. Maine's natural resources are absolutely essential to our way of life and protecting them is our responsibility.

Over the next couple of years, I look forward to working on these important issues and more. The pandemic has highlighted several areas where we have made progress in recent years, but we also see that we must keep working to improve. All Mainers need access to quality health care and to reliable, high-speed internet, which has become a necessity. We must also support the workers and small businesses, which form the backbone of our economy, as we strive to rebuild in the coming years.

I know many in our community are still struggling, and I want to remind you that I'm here as a resource for you and your family. If you need help securing unemployment benefits, putting food on the table, connecting with a state agency, or just want to talk something through, I'm here to help. You can email me at [Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov) or call me on my cell phone (207) 200-6224. I really mean it when I say reach out anytime.

These difficult times are going to require cooperation and creativity from all of us. I am committed to working with and for everyone in our community, listening to all perspectives, and finding common ground to heal our state.

Sincerely,  
CHLOE MAXMIN,  
State Senator

## State Representative's Report

Dear Friends & Neighbors:

These are truly unprecedented times for our state and nation. Our patience and character are continually being tested during this period of social unrest. Accordingly, I am honored by the opportunity to serve as your representative in the Maine Legislature, and I welcome your thoughts as we continue to weather this pandemic together. The coming months of State governance will unfold unlike any other period in our 200 year history. Now, more than ever before, is the moment for leaders to pull together in the best interests of those we serve.

For the 130<sup>th</sup> Legislature, I have been assigned to the Joint Standing Committee on Health and Human Services. This panel oversees the Department of Health and Human Services; MaineCare/Medicaid; children's welfare and mental health services; child care; maternal and infant health; public health; lead and water testing; immunization; tobacco and e-cigarette sales and use; medical use of marijuana; eating, lodging, and campground licensing and inspection; opioid medications and limits; healthcare facilities; healthcare workforce; telemedicine; oral health and dental care; substance use disorder; mental health; developmental disability; aging; elderly and disability issues; home and community-based long-term care; nursing facilities and residential care; palliative and end-of-life care; and public assistance. As much of our work will likely be done virtually, I encourage you to monitor proceedings via the new YouTube channel, which can be found at <https://www.youtube.com/c/MaineStateLegislature/channels>.

Undoubtedly, the biggest agenda item for lawmakers during our First Regular Session is the biennial budget. The \$8.394 billion two-year financial plan will be heavily scrutinized over the weeks and months ahead. I look forward to collaborating with my colleagues to make certain every dollar sent to Augusta by you, the taxpayer, is used as efficiently as possible.

Thank you for the opportunity to serve the good people of District 88. If you have an interest in receiving my regular e-newsletter, please send along your email address so that it can be added to my distribution list.

Best wishes,  
MICHAEL H. LEMELIN,  
State Representative



## State Representative's Report

Dear Nobleboro Residents,

Thank you for the opportunity to serve you in the Maine Legislature. I look forward to providing responsive constituent services, advocating for you in Augusta, and passing measures to improve the quality of our lives.

This new legislative session looks quite different from any other because of the continuing COVID-19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely, with both legislators and the public participating via the internet.

We are as determined as ever to continue to do the work you elected us to do accessibly and transparently. All our work is available to access online, either live or after the fact, and I encourage you to visit [www.legislature.maine.gov](http://www.legislature.maine.gov) if you are interested. Please contact me with any questions about how to stay informed about our proceedings.

Our major work in the upcoming session will be the creation of a balanced two-year state budget, and public hearings on this legislation are underway as of this writing. One of my goals for this budget includes making sure our recovery from the economic fallout of the pandemic leaves nobody behind. I am pushing to make sure the budget adequately funds our schools, strengthens our health care and behavioral health resources, provides help to local governments and property taxpayers, and strengthens our efforts to address the climate crisis.

Another critical area of work will be our economy, particularly considering how difficult the pandemic has been for our working families and entrepreneurs. We will also need to continue to improve access to broadband, augment workforce training and invest in Maine's large infrastructure network. And, given the experience of so many constituents last year, we will need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

Some of my own bills include efforts to help volunteer first responders, strengthen services for students on the autism spectrum, improve training for school counselors, expand local access to drug courts and more.

Like my predecessor, Rep. Devin, I am serving on the Marine Resources Committee, where we will continue to advocate for the working waterfront, emerging industries like aquaculture and the continued health of our oceans and our coastline.

Through both my committee work and other legislative business, I am committed to working with all my colleagues, regardless of party, to advocate for our community and move our state forward.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is [lydia.crafts@legislature.maine.gov](mailto:lydia.crafts@legislature.maine.gov) and my phone number is 593-2664.

Respectfully,  
LYDIA CRAFTS,  
State Representative

# Independent Auditor's Report

Board of Selectmen  
Town of Nobleboro

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Town of Nobleboro, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

## **Management's Responsibility for the Financial Statements**

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

## **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Town of Nobleboro as of December 31, 2020 and 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Nobleboro's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*February 1, 2021*

## **Management's Discussion and Analysis Year Ended December 31, 2020**

As management of the Town of Nobleboro, Maine, we offer readers of the Town of Nobleboro, Maine's financial statements this narrative overview and analysis of the financial activities of the Town of Nobleboro for the year ended December 31, 2020. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

### **ADMINISTRATIVE NOTES**

#### ***Frances and Heather Key Scholarship***

In 2014 the school was notified that they had been given 50,000.00 to establish the Frances and Heather Key Scholarship. The Scholarship will be for high school graduates and will be awarded as the income from the fund increases. We hope to be able to award scholarships on a yearly basis. The current balance of the Key Scholarship is 107,883.23 with 34,486.08 in accumulated income.

#### ***Fish Stream Restoration Project***

A very active group of people worked hard to raise money to rebuild the fish ladder. The fish ladder is the stream that allows the alewives to pass from the Damariscotta River into the Damariscotta Lake to spawn in the spring. The fish ladder was in need of a lot of repairs.

In 2020 the group took in 60,537.58 in grants, donations and sales along with 40,000.00 from the Town. Together with a balance forward of 56,623.08 they had 117,160.66 to work with. In 2020 they spent 66,445.36 on major reconstruction of the pools, to finish the lower pools and ended the year with a balance of 50,715.30. If you have not visited the fish ladder since this work began, you should take time to view the magnificent work that has been done.

#### ***Overview of Finances***

The economy seems to be growing and improving. Even with the impact of the Corona Virus, we saw excise tax collections increase by 4.65% or 22,287.39 above the prior year. We also saw a decrease in outstanding property taxes at the end of 2020 by 9,801.82.

In the current year we borrowed 300,000.00 on a short-term basis to address cash flow needs. At the end of the year the short-term loan was paid off. Overall, the Town of Nobleboro is in very good shape financially with little long-term debt and a healthy surplus. This makes for a good financial situation for the Town.

It is very important that you come to town meeting to vote on the 2021 budget.

### **THE FINANCIAL STATEMENTS**

The financial statements presented herein include all the activities of the Town of Nobleboro, Maine (the Town) using the integrated approach as prescribed by GASB Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations

have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The Fund Financial Statements include statements for each of the three categories of activities - governmental, business-type, and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

**REPORTING THE TOWN AS A WHOLE**

The Statement of Net Position (see Exhibit A) and the Statement of Activities (see Exhibit B) report information about the Town as a whole and its activities. These statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town’s Net Position and changes to it. Net position is the difference between assets and liabilities, which is one way to measure the Town’s financial health or financial position. Over time, increases and decreases in the Town’s net position are indicators of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town’s property tax base and the condition of the Town’s infrastructure.

In the Statement of Net Position and Statement of Activities we separate the Town’s basic governmental activities as:

|                                      |                       |
|--------------------------------------|-----------------------|
| General Government                   | County Tax Assessment |
| Health and Welfare                   | Protection            |
| Highways and Bridges                 | Unclassified          |
| Education                            | Recreation            |
| Intergovernmental on Behalf Payments | Contingency           |

Property taxes, excise taxes, fees, interest income, and state and federal grants finance these activities. Detail relating to the activities is in Schedules A-2 and A-4.

Business-type activities include the Nobleboro/Jefferson Transfer Station. Both towns share and operate this as a business entity. Details of this activity are in Schedule A-14.

**REPORTING THE TOWN’S MOST SIGNIFICANT FUNDS**

***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. Management established many funds to help it control and manage money for particular purposes to show that it is meeting legal responsibilities for using certain taxes, grants, or other money.

Governmental Funds - All of the Town’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end. The governmental fund statements provide a detailed shorter-term view of the Town’s general government operations and the basic services it provides.

Governmental fund information helps determine whether there are more or fewer financial resources that can be spent on the near future to finance the Town's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in reconciliation statements.

**THE TOWN AS A WHOLE**  
(Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Nobleboro, assets exceed liabilities by 4,271,852.85 at the close of calendar year 2020 compared to 4,252,424.97 at the close of 2019.

Our only long-term liabilities are related to the Pension Liability for the Town teachers and the 23,114.39 loan for equipment for the Fire Department.

Exhibit A of the audit has a breakdown of the numbers listed below:

|                                    | 2017                | 2018                | 2019                | 2020                |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Current and Other Assets           | 1,697,623.95        | 1,909,194.59        | 1,891,027.02        | 1,957,714.36        |
| Capital Assets                     | 2,896,427.72        | 2,706,432.28        | 2,707,911.48        | 2,557,195.67        |
| Deferred Outflows of Resources     | 86,814.55           | 83,449.32           | 68,632.35           | 76,722.63           |
| Total Assets                       | <u>4,680,866.22</u> | <u>4,699,076.19</u> | <u>4,667,570.85</u> | <u>4,591,632.66</u> |
| Current Liabilities                | 314,931.75          | 298,211.60          | 338,683.29          | 266,030.81          |
| Long-Term Liabilities              | 69,430.00           | 51,507.00           | 65,276.59           | 44,533.00           |
| Deferred Inflows of Resources      | 14,961.00           | 19,641.00           | 11,186.00           | 9,216.00            |
| Net Invested in Capital Assets     | 2,896,427.72        | 2,706,432.28        | 2,662,911.48        | 2,534,081.28        |
| Restricted for:                    |                     |                     |                     |                     |
| Other Purposes                     | 404,243.51          | 617,454.70          | 653,872.92          | 845,431.06          |
| Capital Projects                   | 7,423.79            | 7,450.35            | 7,473.07            | 7,476.89            |
| Unrestricted                       | 973,448.45          | 998,379.26          | 928,167.50          | 884,863.62          |
| Total Net Position                 | <u>4,281,543.47</u> | <u>4,329,716.59</u> | <u>4,252,424.97</u> | <u>4,271,852.85</u> |
| Total Liabilities and Net Position | <u>4,680,866.22</u> | <u>4,699,076.19</u> | <u>4,667,570.85</u> | <u>4,591,632.66</u> |

***Governmental Activities***

The cost of all Governmental Activities was 5,613,950.55. Charges for services of 96,832.95, operating grants and contributions of 823,942.82, and capital grants and contributions of 25,000.00 reduced the cost to the Town to 4,668,174.78 that we financed by property taxes. The Town's programs listed below show the net costs (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of the functions with a comparison to 2016, 2017, 2018, 2019, and 2020.

|                           | 2017                  | 2018                  | 2019                  | 2020                  |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Primary Government:       |                       |                       |                       |                       |
| Governmental Activities:  |                       |                       |                       |                       |
| General Government        | (224,531.82)          | (221,170.42)          | (232,152.66)          | (258,981.43)          |
| Health and Welfare        | (71,824.11)           | (69,639.14)           | (71,155.00)           | (72,166.55)           |
| Highways and Bridges      | (304,330.75)          | (308,308.11)          | (287,190.20)          | (318,378.57)          |
| Education                 | (3,192,291.41)        | (3,107,714.97)        | (3,176,740.45)        |                       |
| (3,369,767.53)            |                       |                       |                       |                       |
| County Tax Assessment     | (410,929.39)          | (426,217.00)          | (435,840.75)          |                       |
| (449,365.12)              |                       |                       |                       |                       |
| Protection                | (102,416.77)          | (90,732.54)           | (166,058.43)          |                       |
| (200,314.92)              |                       |                       |                       |                       |
| Unclassified              | (5,036.77)            | 21,699.58             | (29,795.60)           | 5,449.59              |
| Recreation                | (11,368.25)           | (57,638.06)           | (17,447.55)           |                       |
| (4,650.25)                |                       |                       |                       |                       |
| Business-Type Activities: |                       |                       |                       |                       |
| Transfer Facility         | 20,305.59             | (9,765.00)            | (58,512.51)           |                       |
| (54,872.79)               |                       |                       |                       |                       |
| Total Primary Government  | <u>(4,302,423.68)</u> | <u>(4,269,485.66)</u> | <u>(4,474,893.15)</u> | <u>(4,723,047.57)</u> |

The information below compares the revenues of the General fund for 2016, 2017, 2018 and 2019 to the revenues of 2020:

|                               | 2017                | 2018                | 2019                | 2020                |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Revenues:             |                     |                     |                     |                     |
| Taxes:                        |                     |                     |                     |                     |
| Property Taxes                | 3,618,077.45        | 3,738,464.73        | 3,848,950.67        | 4,037,578.00        |
| Homestead Reimbursement       | 47,424.68           | 60,700.33           | 63,341.40           | 86,097.93           |
| Excise Taxes                  | 452,687.92          | 471,949.07          | 479,486.88          | 501,774.27          |
| Intergovernmental             | 30,000.00           | 30,000.00           | 30,000.00           | 100,000.00          |
| Interest and                  |                     |                     |                     |                     |
| Investment Earning            | 14,703.20           | 13,950.65           | 15,543.90           | 15,820.25           |
| Gain (Loss) on Sale of Assets | 252.27              |                     | (42,313.32)         |                     |
| BETE Reimbursement            | 679.00              | 2,594.00            | 2,593.00            | 1,205.00            |
| Total General Revenues        | <u>4,163,824.52</u> | <u>4,317,658.78</u> | <u>4,397,602.53</u> | <u>4,742,475.45</u> |

#### DEBT ADMINISTRATION

The Town borrowed a line of credit this year in anticipation of taxes. Total funds borrowed on the Line of Credit in the current year were 276,000.00 and at December 31, 2020 the balance on the Line of Credit was zero.

In the current year the Town paid the first payment on the loan used to finance the purchase of equipment for the Fire Department. The loan is payable over a two-year term with a stated interest rate of 2.853% with annual payments of 23,453.01.

#### **Conclusion**

The Selectmen, along with the auditors, feel the Town of Nobleboro is in a sound financial state. In the future the Selectmen will continue to run the Town as efficiently as possible without causing a burden to the taxpayer.



**TOWN OF NOBLEBORO**  
**Statements of Net Position — December 31, 2019 and 2020**

|  | Governmental<br>Activities | Business-Type<br>Activities | 2020<br>Totals        | 2019<br>Totals        |
|--|----------------------------|-----------------------------|-----------------------|-----------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS</b>                      |                            |                             |                       |                       |
| <b>CURRENT ASSETS:</b>                                   |                            |                             |                       |                       |
| Cash (Note B)  | 1,607,539.83               | -                           | 1,607,539.83          | 1,480,962.82          |
| Accounts Receivable (Note C)                             | 26,238.66                  |                             | 26,238.66             | 29,020.73             |
| Taxes Receivable   | 144,674.60                 |                             | 144,674.60            | 138,666.47            |
| Tax Liens  | 49,477.22                  |                             | 49,477.22             | 65,287.17             |
| Due From Other Funds                                     |                            | 129,784.05                  | 129,784.05            | 177,089.83            |
| Total Current Assets                                     | <u>1,827,930.31</u>        | <u>129,784.05</u>           | <u>1,957,714.36</u>   | <u>1,891,027.02</u>   |
| <b>PROPERTY, PLANT, AND EQUIPMENT (NOTE D):</b>          |                            |                             |                       |                       |
| Land and Land Improvements                               | 169,853.60                 | 194,488.60                  | 364,342.20            | 364,342.20            |
| Buildings  | 3,814,846.79               | 150,949.01                  | 3,965,795.80          | 3,960,020.80          |
| Equipment and Vehicles                                   | 1,209,432.48               | 279,800.11                  | 1,489,232.59          | 1,471,682.59          |
| Infrastructure   | <u>3,128,899.12</u>        |                             | <u>3,128,899.12</u>   | <u>3,001,761.88</u>   |
| Total Property, Plant, and Equipment                     | 8,323,031.99               | 625,237.72                  | 8,948,269.71          | 8,797,807.47          |
| Less: Accumulated Depreciation                           | <u>(6,062,106.16)</u>      | <u>(328,967.88)</u>         | <u>(6,391,074.04)</u> | <u>(6,089,895.99)</u> |
| Net Property, Plant, and Equipment                       | <u>2,260,925.83</u>        | <u>296,269.84</u>           | <u>2,557,195.67</u>   | <u>2,707,911.48</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b>                   |                            |                             |                       |                       |
| Related to Pension                                       | <u>76,722.63</u>           | -                           | <u>76,722.63</u>      | <u>68,632.35</u>      |
| Total Assets and Deferred Outflows                       | <u>4,165,578.77</u>        | <u>426,053.89</u>           | <u>4,591,632.66</u>   | <u>4,667,570.85</u>   |
| <b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>   |                            |                             |                       |                       |
| <b>CURRENT LIABILITIES:</b>                              |                            |                             |                       |                       |
| Notes Payable - Short-Term (Note F)                      | 23,114.39                  | -                           | 23,114.39             | 22,203.41             |
| Accounts Payable - Trade                                 | 21,554.63                  |                             | 21,554.63             | 49,867.08             |
| Due To Other Funds                                       | 129,784.05                 |                             | 129,784.05            | 177,089.83            |
| Deferred Revenue (Note J)                                | <u>91,577.74</u>           |                             | <u>91,577.74</u>      | <u>89,522.97</u>      |
| Total Current Liabilities                                | <u>266,030.81</u>          | -                           | <u>266,030.81</u>     | <u>338,683.29</u>     |
| <b>LONG-TERM LIABILITIES:</b>                            |                            |                             |                       |                       |
| Notes Payable - Long-Term (Note F)                       | -                          | -                           | -                     | 22,796.59             |
| Pension Liability  | <u>44,533.00</u>           |                             | <u>44,533.00</u>      | <u>42,480.00</u>      |
| Total Long-Term Liabilities                              | <u>44,533.00</u>           | -                           | <u>44,533.00</u>      | <u>65,276.59</u>      |
| Total Liabilities  | <u>310,563.81</u>          | -                           | <u>310,563.81</u>     | <u>403,959.88</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                    |                            |                             |                       |                       |
| Related to Pension                                       | <u>9,216.00</u>            | -                           | <u>9,216.00</u>       | <u>11,186.00</u>      |
| <b>NET POSITION:</b>                                     |                            |                             |                       |                       |
| Net Invested in Capital Assets                           | 2,237,811.44               | 296,269.84                  | 2,534,081.28          | 2,662,911.48          |
| Restricted for:  |                            |                             |                       |                       |
| Other Purposes   | 845,431.06                 |                             | 845,431.06            | 653,872.92            |
| Capital Projects   | 7,476.89                   |                             | 7,476.89              | 7,473.07              |
| Unrestricted   | <u>755,079.57</u>          | <u>129,784.05</u>           | <u>884,863.62</u>     | <u>928,167.50</u>     |
| Total Net Position                                       | <u>3,845,798.96</u>        | <u>426,053.89</u>           | <u>4,271,852.85</u>   | <u>4,252,424.97</u>   |
| Total Liabilities, Deferred Inflows,<br>and Net Position | <u>4,165,578.77</u>        | <u>426,053.89</u>           | <u>4,591,632.66</u>   | <u>4,667,570.85</u>   |

The accompanying notes are an integral part of the financial statements

Exhibit B

**TOWN OF NOBLEBORO**  
**Statements of Activities**  
**For the Years Ended December 31, 2020 and 2019**

| Functions/Programs                   | Program Revenues           |   |   | Net (Expense) Revenue and<br>Change in Net Position |                                 |                |                |
|--------------------------------------|----------------------------|---|---|---|---------------------------------|----------------|----------------|
|                                      | Charges<br>for<br>Services | Operating<br>Grants and<br>Contribu-<br>tions | Capital<br>Grants and<br>Contribu-<br>tions | Govern-<br>mental<br>Activities                     | Business-<br>Type<br>Activities | 2020<br>Totals | 2019<br>Totals |
| Primary Government:                  |                            |   |   |   |                                 |                |                |
| Governmental Activities:             |                            |   |   |   |                                 |                |                |
| General Government                   | 354,608.13                 | 90,626.70                                     | 5,000.00                                    | (258,981.43)  | -                               | (258,981.43)   | (232,152.66)   |
| Health and Welfare                   | 75,810.98                  | 3,644.43                                      |   | (72,166.55)   |                                 | (72,166.55)    | (71,155.00)    |
| Highways and Bridges                 | 350,570.57                 | 32,192.00                                     |   | (318,378.57)  |                                 | (318,378.57)   | (287,190.20)   |
| Education                            | 3,861,929.78               | 492,162.25                                    |   | (3,369,767.53)                                      |                                 | (3,369,767.53) | (3,176,740.45) |
| Intergovernmental on Behalf Payments | 169,718.34                 | 169,718.34                                    |   |   |                                 |                |                |
| County Tax Assessment                | 449,365.12                 |   |   | (449,365.12)  |                                 | (449,365.12)   | (435,840.75)   |
| Protection                           | 224,215.32                 | 3,900.40                                      | 20,000.00                                   |   | (200,314.92)                    | (200,314.92)   | (166,058.43)   |
| Unclassified                         | 120,776.21                 |   | 126,225.80                                  |   | 5,449.59                        | 5,449.59       | (29,795.60)    |
| Recreation                           | 6,956.10                   | 2,305.85                                      |   |   | (4,650.25)                      | (4,650.25)     | (17,447.55)    |
| Total Governmental Activities        | 5,613,950.55               | 96,832.95                                     | 823,942.82                                  | (4,668,174.78)                                      | -                               | (4,668,174.78) | (4,416,380.64) |
| Business-Type Activities:            |                            |   |   |   |                                 |                |                |
| Transfer Facility                    | 754,124.36                 | 699,251.57                                    |   |   | (54,872.79)                     | (54,872.79)    | (58,512.51)    |
| Total Primary Government             | 6,368,074.91               | 796,084.52                                    | 823,942.82                                  | (4,668,174.78)                                      | (54,872.79)                     | (4,723,047.57) | (4,474,893.15) |

|                                    |              |            |              |              |
|------------------------------------|--------------|------------|--------------|--------------|
| General Revenues:                  |              |            |              |              |
| Taxes:                             |              |            |              |              |
| Property Taxes                     | 4,037,578.00 |            | 4,037,578.00 | 3,848,950.67 |
| Homestead Reimbursement            | 86,097.93    |            | 86,097.93    | 63,341.40    |
| Excise Taxes                       | 501,774.27   |            | 501,774.27   | 479,486.88   |
| Intergovernmental                  | 100,000.00   |            | 100,000.00   | 30,000.00    |
| Interest and Investment Earnings   | 15,820.25    |            | 15,820.25    | 15,543.90    |
| BETE Reimbursement                 | 1,205.00     |            | 1,205.00     | 2,593.00     |
| (Gains) Loss on Disposal of Assets |              |            |              | (42,313.32)  |
| Total General Revenues             | 4,742,475.45 | -          | 4,742,475.45 | 4,397,602.53 |
| Change in Net Position             | 74,300.67    | -          | 19,427.88    | (77,290.62)  |
| Net Position, January 1            | 3,771,498.29 | 480,926.68 | 4,252,424.97 | 4,329,715.59 |
| Net Position, December 31          | 3,845,798.96 | 480,926.68 | 4,271,852.85 | 4,252,424.97 |

The accompanying notes are an integral part of the financial statements

## Exhibit C

**TOWN OF NOBLEBORO**  
**Reconciliation of Total Governmental Fund Balance to**  
**Net Position of Governmental Activities**  
**For the Years Ended December 31, 2020 and 2019**

|   | <b>2020</b>  | <b>2019</b>  |
|---|--------------|--------------|
| <b>GOVERNMENTAL FUND BALANCES:</b>  |              |              |
| Transfer Facility   | 129,784.05   | 177,089.83   |
| Restricted for:   |              |              |
| Capital Projects (Schedule A-13)  | 7,476.89     | 7,473.07     |
| Other Purposes (Schedule A-4)   | 865,328.37   | 653,872.92   |
| Unrestricted (Schedule A-3)   | 553,931.85   | 571,806.27   |
| Total Governmental Fund Balances (Exhibit E)  | 1,556,521.16 | 1,410,242.09 |
| Amounts reported for governmental activities in the Statements of Net Position are different because:   |              |              |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.   | 2,557,195.67 | 2,707,911.48 |
| Notes Payable are not due and payable in the current period and therefore are not reported in the funds.  | (23,114.39)  | (45,000.00)  |
| Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.                                    | 76,722.63    | 68,632.35    |
| Property taxes not collected within 60 days after year end are deferred as revenue in the financial statements. In the government-wide financial statements the revenue is income in the year it is assessed. | 158,276.78   | 164,305.05   |
| Pension liability is not due and payable in the current period and therefore is not reported in the funds.  | (44,533.00)  | (42,480.00)  |
| Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.  | (9,216.00)   | (11,186.00)  |
| Net Position of Governmental Activities (Exhibit A)   | 4,271,852.85 | 4,252,424.97 |

## Exhibit D

**TOWN OF NOBLEBORO**  
**Reconciliation of the Statements of Revenues, Expenditures, and**  
**Changes in Fund Balance of Governmental Funds**  
**to the Statements of Activities**  
**For the Years Ended December 31, 2020 and 2019**

|  | <u>2020</u>      | <u>2019</u>        |
|--|------------------|--------------------|
| Net Change in Fund Balances -  |                  |                    |
| Total Governmental Funds (Exhibit F)   | 193,584.85       | 52,479.15          |
| Amounts reported for governmental activities in the Statements of Activities are different because:  |                  |                    |
| Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation). | (143,148.80)     | 38,920.04          |
| The sale of assets is recorded as revenue in the governmental funds, but in the Statements of Activities it is reduced by the net book value of the assets sold.   |                  | (42,313.32)        |
| Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statements of Net Position. This is the amount of the principal proceeds from loans.  |                  | (45,000.00)        |
| Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.  |                  | 21,885.61          |
| Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year assessed.  | (6,028.27)       | (25,529.01)        |
| Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.   | 8,007.28         | 2,665.03           |
| Change in Net Position of Governmental Activities (Exhibit B)  | <u>74,300.67</u> | <u>(18,778.11)</u> |

Exhibit E

**TOWN OF NOBLEBORO**  
**Balance Sheets - Governmental Funds**  
**December 31, 2020 and 2019**

|  | <u>Governmental Fund Types</u> |                             |                             | <b>2020</b>         | <b>2019</b>         |
|--|--------------------------------|-----------------------------|-----------------------------|---------------------|---------------------|
|  | <b>General</b>                 | <b>Capital<br/>Projects</b> | <b>Proprietary<br/>Fund</b> |                     |                     |
| Cash (Note B)  | 1,600,062.94                   | 7,476.89                    |                             | 1,607,539.83        | 1,480,962.82        |
| Taxes Receivable   | 144,674.60                     |                             |                             | 144,674.60          | 138,666.47          |
| Tax Liens  | 49,477.22                      |                             |                             | 49,477.22           | 65,287.17           |
| Accounts Receivable (Note C)                                     | 26,238.66                      |                             |                             | 26,238.66           | 29,020.73           |
| Due From Other Funds   |                                |                             | 129,784.05                  | 129,784.05          | 187,364.83          |
| <b>Total Assets</b>  | <b>1,820,453.42</b>            | <b>7,476.89</b>             | <b>129,784.05</b>           | <b>1,957,714.36</b> | <b>1,901,302.02</b> |
| <b>LIABILITIES, DEFERRED INFLOWS,</b>                            |                                |                             |                             |                     |                     |
| <b>AND FUND BALANCE:</b>   |                                |                             |                             |                     |                     |
| Liabilities:   |                                |                             |                             |                     |                     |
| Accounts Payable   | 21,554.63                      |                             |                             | 21,554.63           | 49,867.08           |
| Due To Other Funds (Note K)                                      | 129,784.05                     |                             |                             | 129,784.05          | 187,364.83          |
| <b>Total Liabilities</b>   | <b>151,338.68</b>              |                             |                             | <b>151,338.68</b>   | <b>237,231.91</b>   |
| Deferred Inflows of Resources:                                   |                                |                             |                             |                     |                     |
| Deferred Revenue (Note J)  | 91,577.74                      |                             |                             | 91,577.74           | 89,522.97           |
| Deferred Tax Revenue (Note I)                                    | 158,276.78                     |                             |                             | 158,276.78          | 164,305.05          |
| <b>Total Deferred Inflows<br/>of Resources</b>                   | <b>249,854.52</b>              |                             |                             | <b>249,854.52</b>   | <b>253,828.02</b>   |
| Fund Balance:  |                                |                             |                             |                     |                     |
| Committed for Capital Projects                                   |                                | 7,476.89                    |                             | 7,476.89            | 7,473.07            |
| Assigned for Other Purposes<br>(Note G)                          | 865,328.37                     |                             |                             | 865,328.37          | 653,872.92          |
| Unassigned   | 553,931.85                     |                             | 129,784.05                  | 683,715.90          | 748,896.10          |
| <b>Total Fund Balance</b>  | <b>1,419,260.22</b>            | <b>7,476.89</b>             | <b>129,784.05</b>           | <b>1,556,521.16</b> | <b>1,410,242.09</b> |
| <b>Total Liabilities, Deferred Inflows,<br/>and Fund Balance</b> | <b>1,820,453.42</b>            | <b>7,476.89</b>             | <b>129,784.05</b>           | <b>1,957,714.36</b> | <b>1,901,302.02</b> |

**TOWN OF NOBLEBORO** Exhibit F  
**Statements of Revenues, Expenditures, and Changes in**  
**Fund Balance - Governmental Funds**  
**For the Years Ended December 31, 2020 and 2019**

|  | <u>Governmental Fund Types</u> |                     |                     |                     |
|--|--------------------------------|---------------------|---------------------|---------------------|
|  | General                        | Capital<br>Projects | 2020<br>Totals      |                     |
| <b>REVENUES:</b>                       |                                |                     |                     |                     |
| Intergovernmental Revenue              | 100,000.00                     | -                   | 100,000.00          | 30,000.00           |
| Homestead Reimbursement                | 86,097.93                      |                     | 86,097.93           | 63,341.40           |
| Property Taxes                         | 4,043,606.27                   |                     | 4,043,606.27        | 3,874,479.68        |
| Excise Tax (Auto and Boat)             | 501,774.27                     |                     | 501,774.27          | 479,486.88          |
| Education                              | 492,162.25                     |                     | 492,162.25          | 475,336.08          |
| General Government                     | 95,626.70                      |                     | 95,626.70           | 87,127.85           |
| Highways                               | 32,192.00                      |                     | 32,192.00           | 37,013.29           |
| Health and Welfare                     | 3,644.43                       |                     | 3,644.43            | 5,922.75            |
| Interest                               | 15,816.43                      | 3.82                | 15,820.25           | 15,543.90           |
| Protection                             | 23,900.40                      |                     | 23,900.40           | 3,595.02            |
| Recreation                             | 2,305.85                       |                     | 2,305.85            | 2,325.24            |
| Unclassified                           | 126,225.80                     |                     | 126,225.80          | 145,437.12          |
| BETE Reimbursement                     | 1,205.00                       |                     | 1,205.00            | 2,593.00            |
| Maine State Retirement on Behalf       |                                |                     |                     |                     |
| Payments (Note R)                      | 169,718.34                     |                     | 169,718.34          | 138,251.10          |
| Total Revenues                         | <u>5,694,275.67</u>            | 3.82                | <u>5,694,279.49</u> | <u>5,360,453.31</u> |
| <b>EXPENDITURES:</b>                   |                                |                     |                     |                     |
| Education                              | 3,771,867.94                   | -                   | 3,771,867.94        | 3,556,385.59        |
| General Government                     | 347,233.25                     |                     | 347,233.25          | 305,902.43          |
| Highways and Bridges                   | 329,073.95                     |                     | 329,073.95          | 500,828.98          |
| Protection                             | 218,154.13                     |                     | 218,154.13          | 159,281.23          |
| Health and Welfare                     | 75,810.98                      |                     | 75,810.98           | 77,077.75           |
| Unclassified and Contingency           | 119,398.98                     |                     | 119,398.98          | 161,010.77          |
| Special Assessments                    | 449,365.12                     |                     | 449,365.12          | 435,840.75          |
| Recreation                             | 20,071.95                      |                     | 20,071.95           | 18,395.56           |
| Maine State Retirement on              |                                |                     |                     |                     |
| Behalf Payments                        | 169,718.34                     |                     | 169,718.34          | 138,251.10          |
| Total Expenditures                     | <u>5,500,694.64</u>            | -                   | <u>5,500,694.64</u> | <u>5,352,974.16</u> |
| Excess of Revenues                     |                                |                     |                     |                     |
| Over Expenditures                      | 193,581.03                     | 3.82                | 193,584.85          | 7,479.15            |
| <b>OTHER FINANCING SOURCES (USES):</b> |                                |                     |                     |                     |
| Loan Proceeds                          |                                |                     |                     | 45,000.00           |
| Excess of Revenues and Other Sources   |                                |                     |                     |                     |
| Over Expenditures and                  |                                |                     |                     |                     |
| Other Uses                             | 193,581.03                     | 3.82                | 193,584.85          | 52,479.15           |
| Fund Balance, January 1                | 1,225,679.19                   | 7,473.07            | 1,233,152.26        | 1,180,673.11        |
| Fund Balance, December 31              | <u>1,419,260.22</u>            | <u>7,476.89</u>     | <u>1,426,737.11</u> | <u>1,233,152.26</u> |

The accompanying notes are an integral part of the financial statements

Exhibit G

**TOWN OF NOBLEBORO**  
**Statement of Changes in Net Position**  
**Proprietary Fund – Transfer Facility**  
**For the Years Ended December 31, 2020 and 2019**

|  | 2020                     | 2019                     |
|--|--------------------------|--------------------------|
| <b>REVENUES:</b>                         |                          |                          |
| Assessment - Bremen                      | 40,880.00                | 40,880.04                |
| Assessment - Damariscotta                | 112,518.96               | 112,518.96               |
| Assessment - Newcastle                   | 91,884.00                | 91,884.00                |
| Assessment - Jefferson                   | 87,211.92                | 87,211.92                |
| Assessment - Nobleboro                   | 56,843.00                | 56,843.00                |
| Miscellaneous                            | 73,716.94                | 81,900.28                |
| Demolition Fees                          | 236,196.75               | 198,807.32               |
| Total Revenues                           | <u>699,251.57</u>        | <u>670,045.52</u>        |
| <b>EXPENSES:</b>                         |                          |                          |
| Salaries and Wages                       | 141,074.73               | 131,953.49               |
| Dumping Fees                             | 179,964.23               | 180,342.85               |
| Hauling Fees                             | 194,835.00               | 174,505.92               |
| Demolition Fees                          | 101,830.00               | 90,759.05                |
| Advertising                              | 192.50                   | 363.13                   |
| Administration                           | 7,000.00                 | 7,000.00                 |
| Depreciation                             | 25,117.01                | 24,626.52                |
| Insurance                                | 45,091.45                | 43,837.79                |
| Maintenance and Repairs                  | 23,438.69                | 40,583.02                |
| Refrigerator Disposal and Brush Grinding | 832.50                   | 1,957.50                 |
| Electronics Recycling                    | 2,932.76                 | 2,895.41                 |
| Supplies                                 | 5,711.67                 | 6,686.39                 |
| Professional Fees/Licenses               | 1,092.99                 | 1,831.50                 |
| Miscellaneous                            | 4,907.65                 | 1,620.13                 |
| Payroll Taxes                            | 10,384.44                | 10,312.31                |
| Snow Removal                             | 2,800.00                 | 3,000.00                 |
| Utilities                                | 3,148.23                 | 3,255.52                 |
| Mileage                                  | 306.51                   | 275.50                   |
| Tire Disposal                            | 3,464.00                 | 2,752.00                 |
| Total Expenses                           | <u>754,124.36</u>        | <u>728,558.03</u>        |
| Change in Net Position                   | (54,872.79)              | (58,512.51)              |
| Net Position, January 1                  | <u>480,926.68</u>        | <u>539,439.19</u>        |
| Net Position, December 31                | <u><u>426,053.89</u></u> | <u><u>480,926.68</u></u> |

The accompanying notes are an integral part of the financial statements



## Exhibit H

**TOWN OF NOBLEBORO**  
**Statements of Cash Flows**  
**Proprietary Fund - Transfer Facility**  
**For the Years Ended December 31, 2020 and 2019**

| CASH FLOWS FROM                           | 2020         | 2019         |
|---|--------------|--------------|
| <b>OPERATING ACTIVITIES:</b>              |              |              |
| Receipts from Local Assessments           | 389,337.88   | 389,337.92   |
| Miscellaneous Receipts                    | 309,913.69   | 280,707.60   |
| Advances (to) from General Fund           | 47,305.78    | 63,385.99    |
| Payments to Employees                     | (141,074.73) | (131,953.49) |
| Payments to Vendors                       | (605,482.62) | (601,478.02) |
| Net Cash Provided by Operating Activities | -            | -            |
| Cash Balance, January 1                   | -            | -            |
| Cash Balance, December 31                 | -            | -            |

## Exhibit I

**TOWN OF NOBLEBORO**  
**Statements of Fiduciary Net Position - Nonspendable Trust Funds**  
**December 31, 2020 and 2019**

|                                       | <b>Frances and<br/>Heather Key<br/>Scholarship<br/>Fund</b> | <b>George Dow<br/>Scholarship<br/>Fund</b> | <b>Cemetery</b> | <b>2020<br/>Totals</b> | <b>2019<br/>Totals</b> |
|---------------------------------------|---|--|-----------------|------------------------|------------------------|
| <b>ASSETS:</b>                        |   |  |                 |                        |                        |
| Investments                           | 107,883.23  | 32,273.69                                  | 105,949.43      | 246,106.35             | 221,345.51             |
| Total Assets                          | 107,883.23  | 32,273.69                                  | 105,949.43      | 246,106.35             | 221,345.51             |
| <b>LIABILITIES</b>                    |   |  |                 |                        |                        |
| <b>NET POSITION:</b>                  |   |  |                 |                        |                        |
| Restricted for:                       |   |  |                 |                        |                        |
| Nonexpendable Trust                   |   |  |                 |                        |                        |
| Principal                             | 73,396.35   | 22,930.00                                  | 26,515.55       | 122,841.90             | 122,841.90             |
| Other Purposes                        | 34,486.88   | 9,343.69                                   | 79,433.88       | 123,264.45             | 98,503.61              |
| Total Net Position                    | 107,883.23  | 32,273.69                                  | 105,949.43      | 246,106.35             | 221,345.51             |
| Total Liabilities and<br>Net Position | 107,883.23  | 32,273.69                                  | 105,949.43      | 246,106.35             | 221,345.51             |

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Statements of Changes in Fiduciary Net Position**  
**Nonspendable Trust Funds**  
**For the Years Ended December 31, 2020 and 2019**

Exhibit J

|                         | <b>Frances and<br/>Heather Key George Dow<br/>Scholarship Scholarship</b> |                         |                          | <b>2020<br/>Totals</b>   | <b>2019<br/>Totals</b>   |
|-------------------------|---|-------------------------|--------------------------|--------------------------|--------------------------|
|                         | <b>Fund</b>   | <b>Fund</b>             | <b>Cemetery</b>          |                          |                          |
| <b>REVENUES:</b>        |   |                         |                          |                          |                          |
| Dividends and Interest  | 1,570.66  | 456.05                  | 2,582.49                 | 4,609.20                 | 5,301.53                 |
| Realized Gains          | 4,455.93  | 1,297.31                | 2,901.62                 | 8,654.86                 | 4,362.34                 |
| Unrealized Appreciation | 10,341.40   | 2,988.94                | 1,273.45                 | 14,603.79                | 24,747.72                |
| Contribution            |   |                         |                          |                          | 23,369.35                |
| Total Revenues          | <u>16,367.99</u>  | <u>4,742.30</u>         | <u>6,757.56</u>          | <u>27,867.85</u>         | <u>57,780.94</u>         |
| <b>EXPENSES:</b>        |   |                         |                          |                          |                          |
| Scholarships            | 750.00  | 1,000.00                | -                        | 1,750.00                 | 1,000.00                 |
| Investment Fees         | 698.72  | 203.12                  | 455.17                   | 1,357.01                 | 1,251.83                 |
| Total Expenses          | <u>1,448.72</u>   | <u>1,203.12</u>         | <u>455.17</u>            | <u>3,107.01</u>          | <u>2,251.83</u>          |
| Change in Net Position  | 14,919.27   | 3,539.18                | 6,302.39                 | 24,760.84                | 55,529.11                |
| Net Position, Jan. 1    | 92,963.96   | 28,734.51               | 99,647.04                | 221,345.51               | 165,816.40               |
| Net Position, Dec. 31   | <u><u>107,883.23</u></u>  | <u><u>32,273.69</u></u> | <u><u>105,949.43</u></u> | <u><u>246,106.35</u></u> | <u><u>221,345.51</u></u> |

Exhibit K

**Statements of Cash Flows**  
**Fiduciary Fund Types - Nonspendable Trust Funds**  
**For the Years Ended December 31, 2020 and 2019**

|   | <b>2020<br/>Totals</b> | <b>2019<br/>Totals</b> |
|---|------------------------|------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                        |                        |
| Increase in Net Position (Exhibit J)  | 24,760.84              | 55,529.11              |
| Adjustment to Reconcile Changes in Net Position to Net Cash Provided by Operating Activities: |                        |                        |
| Net Realized (Gains) on Investments   | (8,654.86)             | (4,362.34)             |
| Net Unrealized (Gains) on Investments   | (14,603.79)            | (24,747.72)            |
| Net Cash Provided by Operating Activities   | <u>1,502.19</u>        | <u>26,419.05</u>       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>  |                        |                        |
| Purchase of Investments   | (1,502.19)             | (26,419.05)            |
| Increase (Decrease) in Cash   | -                      | -                      |
| Cash Balance, January 1   |                        |                        |
| Cash Balance, December 31   | <u><u>-</u></u>        | <u><u>-</u></u>        |

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Notes To Financial Statements – December 31, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The accounting policies of the Town of Nobleboro conform to generally accepted accounting principles as applicable to governmental units.

**1. Financial Reporting Entity**

The Town of Nobleboro was incorporated in 1788. The Town operates under a town meeting form of government.

In evaluating the Town of Nobleboro as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Nobleboro's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

**2. Basic Financial Statements - Government-Wide Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This 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.

### 3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

#### a. Governmental Funds:

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

##### 1. General Fund:

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.

##### 2. Capital Projects Funds:

Capital Projects Funds are used to account for financial resources to be used for the acquisition of a fire truck.

##### 3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

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

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

##### 4. Proprietary Fund:

The Proprietary Fund is the fund used to account for all financial resources relating to the Nobleboro-Jefferson Transfer Facility. The generally accepted accounting principles applicable are those similar to business in the private sector.

### 4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

#### a. Accrual:

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

#### b. Modified Accrual:

The governmental funds 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 within 60 days after year end. 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.

#### 5. Financial Statement Amounts

##### a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

##### b. Investments:

Investments are stated at fair market value.

##### c. Capital Assets:

Capital Assets purchased or acquired with an original cost of 2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

|                         |             |
|-------------------------|-------------|
| Buildings               | 20-50 Years |
| Machinery and Equipment | 3-10 Years  |
| Improvements            | 10-20 Years |
| Other Infrastructure    | 10-50 Years |

##### d. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

##### e. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

##### f. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town’s Trust Funds are classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The fund balances of the Special Revenue Funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carry forward amounts (other than the school budget), Capital Projects Fund, and the Cemetery Maintenance Fund are in this category.

Assigned fund balances are resources that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned fund balance is all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

g. Deferred Inflows and Outflows of Resources:

In addition to assets, the statement of net position will sometimes 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) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average, expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the statement of net position will sometimes 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. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

h. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

6. Implementation of New Accounting Standards

During the year ended December 31, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

a. Statement No. 83, "Certain Asset Retirement Obligations". The objective of the Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. Management has determined that this statement is not applicable.

b. Statement No. 84, “Fiduciary Activities”. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The town is currently evaluating whether the government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists to determine if the fiduciary fund should be included in the basic financial statements of future years.

c. Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements”. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Management has determined that the impact of this Statement is not material to the financial statements.

d. Statement No. 90, “Majority Equity Interests” - an amendment of GASB Statements No. 14 and No. 61”. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.

#### 7. Future Accounting Pronouncements

a. Statement No. 87, “Leases”, effective for the year ended December 31, 2022. 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 that the impact of this Statement is not material to the financial statements.

b. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period", effective for the year ended December 31, 2021. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify 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. Management has determined that the impact of this Statement is not material to the financial statements.

c. Statement No. 91, "Conduit Debt Obligations" is effective for the year ended December 31, 2022. The objective of the Statement is 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 disclosures. Management has determined that this statement is not applicable.

d. Statement No. 93, "Replacement of Interbank Offered Rates" is effective for the year ended December 31, 2022. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.

e. Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" is effective for the year ended December 31, 2023. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital assets (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.

f. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the year ended December 31, 2023. The objective of this Statement is to improve financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription



asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Management has determined that this statement is not applicable.

g. Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" is effective for the fiscal year ended December 31, 2022. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefits plans, while mitigating the costs associated with reporting those plans. Management has determined that this statement is not applicable.

#### 8. Subsequent Events:

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

In March of 2020, the community was impacted by the Covid-19 Virus. The Town has reviewed their operations and is currently evaluating the impact of the crisis on their operations. While there is a financial impact to the Town, it is currently unknown the full extent this crisis will have on its operations and funding.

#### NOTE B - CASH:

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year-end.

These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

| ACCOUNT TYPE              | CARRYING<br>AMOUNT | BANK<br>BALANCE | CATEGORY   |              |    |
|---------------------------|--------------------|-----------------|------------|--------------|----|
|                           |                    |                 | #1         | #2           | #3 |
| Interest Bearing Accounts | 1,607,539.83       | 1,685,772.56    | 250,000.00 | 1,435,772.56 | -  |

#### NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

Town:

|                         |                  |
|-------------------------|------------------|
| Homestead Reimbursement | 19,438.66        |
| State Revenue Sharing   | 6,800.00         |
|                         | <u>26,238.66</u> |

**NOTE D - PROPERTY, PLANT, AND EQUIPMENT:**

The following is a summary of changes in fixed assets at December 31, 2020:

|                                    | BALANCE<br>1/1/20 | ADDITIONS    | DELETIONS | BALANCE<br>12/31/20 |
|------------------------------------|-------------------|--------------|-----------|---------------------|
| <b>Governmental Activities</b>     |                   |              |           |                     |
| Land and Land Improvements         | 169,853.60        |              |           | 169,853.60          |
| Buildings                          | 3,809,071.79      | 5,775.00     |           | 3,814,846.79        |
| Equipment and Vehicles             | 1,209,432.48      |              |           | 1,209,432.48        |
| Infrastructure                     | 3,001,761.88      | 127,137.24   |           | 3,128,899.12        |
|                                    | 8,190,119.75      | 132,912.24   |           | 8,323,031.99        |
| Accumulated Depreciation           | (5,786,045.12)    | (276,061.04) |           | (6,062,106.16)      |
| Net Property, Plant, and Equipment | 2,404,074.63      | (143,148.80) |           | 2,260,925.83        |
| <b>Business-Type Activities</b>    |                   |              |           |                     |
| Land and Land Improvements         | 194,488.60        |              |           | 194,488.60          |
| Buildings                          | 150,949.01        |              |           | 150,949.01          |
| Equipment and Vehicles             | 262,250.11        | 17,550.00    |           | 279,800.11          |
|                                    | 607,687.72        | 17,550.00    |           | 625,237.72          |
| Accumulated Depreciation           | (303,850.87)      | (25,117.01)  |           | (328,967.88)        |
| Net Property, Plant, and Equipment | 303,836.85        | (7,567.01)   |           | 296,269.84          |

Depreciation expense for the period totaled 301,178.05. Of that amount, 13,149.88 was for Administration, 85,149.62 was for Highways and Bridges, 27,946.80 was for Public Safety, 98,069.12 was for Education, 50,368.39 was for Recreation, 1,377.23 was for Unclassified, and 25,117.01 was for the Transfer Facility.

**NOTE E - SHORT-TERM DEBT:**

The following is a summary of note transactions for the Town for the year ended December 31, 2020:

|                            | BALANCE<br>1/1/20 | ADDITIONS  | REDUCTIONS | BALANCE<br>12/31/20 |
|----------------------------|-------------------|------------|------------|---------------------|
| The First - Line of Credit |                   | 300,000.00 | 300,000.00 |                     |

Proceeds from this loan were used in lieu of borrowing a tax anticipation note. The principal available is 400,000.00 dated April 22, 2020, and is available until April 22, 2021 at an interest rate of 1.080%. Total interest expense in 2020 was 983.21.

## NOTE F - LONG-TERM DEBT:

The following is a summary of debt transactions for the year ended December 31, 2020.

|                          | BALANCE<br>1/1/20 | ADDITIONS | REDUCTIONS | BALANCE<br>12/31/20 |
|--------------------------|-------------------|-----------|------------|---------------------|
| The First - FD Equipment | 45,000.00         |           | 21,885.61  | 23,114.39           |

The First - Proceeds for this loan were used to pay for equipment for the fire department. The loan is dated April 15, 2019 with annual principal and interest payments of 23,453.01. The note is payable on a two-year time period.

The annual requirements to amortize notes and bonds payable as of December 31, 2020 are as follows:

| YEAR ENDING<br>12/31 | PRINCIPAL | INTEREST | TOTAL     |
|----------------------|-----------|----------|-----------|
| 2021                 | 23,114.39 | 338.62   | 23,453.01 |

## NOTE G - ASSIGNED FOR OTHER PURPOSES:

Historically, certain departmental unexpended balances are carried forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

|                    |                   |
|--------------------|-------------------|
| Education          | 603,515.10        |
| Health and Welfare | 2,646.48          |
| Highways           | 108,348.79        |
| Protection         | 20,000.00         |
| Recreation         | 13,353.11         |
| Unclassified       | <u>117,464.89</u> |
|                    | <u>865,328.37</u> |

## NOTE H - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the year expenditures and other charges exceeded total appropriations, revenue, and other credits in the following general fund categories:

| FUNCTION      | APPROPRIATION<br>AND REVENUE | EXPENDITURES<br>AND OTHER<br>CHARGES | VARIANCE   |
|---------------|------------------------------|--------------------------------------|------------|
| Expenditures: |                              |                                      |            |
| Abatements    |                              | 4,470.75                             | (4,470.75) |
| BETE          | 1,205.00                     | 3,015.00                             | (1,810.00) |

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance. BETE was due to a reimbursement to the State.

## NOTE I - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 1, 2020 on the assessed value listed as of April 1, 2020 for all taxable real and personal property located in the Town. Taxes were due September 30, 2020 with interest at 8% per annum or part thereof commencing October 1, 2020.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

**NOTE J - DEFERRED REVENUE:**

Deferred revenue at December 31, 2020 consists of the following:

|                        |                  |
|------------------------|------------------|
| State Revenue Sharing  | 84,841.95        |
| Prepaid Property Taxes | <u>6,735.79</u>  |
|                        | <u>91,577.74</u> |

State Revenue Sharing Deferred Revenue represents the excess of State Revenue Sharing received over the amount used to reduce the commitment.

**NOTE K - INTERFUND RECEIVABLES AND PAYABLES:**

As of December 31, 2020, the General Fund owed 129,784.05 to the Special Revenue Fund.

**NOTE L - INVESTMENTS:**

The Town’s investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at their fair values in the Statements of Financial Position. Realized and unrealized gains and losses are included in the change in net assets.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Town uses various methods including market, income, and cost approaches.

Based on these approaches, the Town often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumption about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Town utilizes valuation on the observability of the inputs used in the valuation techniques the Town is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values.

Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of December 31, 2020 and 2019:

**Investments at Fair Value as of December 31, 2020**

|                                | Level 1           | Level 2 | Level 3 | Total             |
|--------------------------------|-------------------|---------|---------|-------------------|
| Equities                       | 33,585.11         |         |         | 33,585.11         |
| Money Market                   | 4,749.21          |         |         | 4,749.21          |
| Regulated Investment Companies | 207,772.04        |         |         | 207,772.04        |
|                                | <u>246,106.36</u> |         |         | <u>246,106.36</u> |

**Investments at Fair Value as of December 31, 2019**

|                                | Level 1           | Level 2 | Level 3 | Total             |
|--------------------------------|-------------------|---------|---------|-------------------|
| Equities                       | 37,500.52         |         |         | 37,500.52         |
| Money Market                   | 5,867.61          |         |         | 5,867.61          |
| Regulated Investment Companies | 177,977.38        |         |         | 177,977.38        |
|                                | <u>221,345.51</u> |         |         | <u>221,345.51</u> |

The Town's Investments as of December 31, 2020 and 2019 are stated at fair value.

**NOTE M - TAX LIENS:**

At a special town meeting, the Town voted to waive the foreclosure of certain tax lien mortgages on real estate for taxes assessed against a taxpayer. The amounts waived total 25,598.61 and are included in the total liens of 24,912.30 and 2020 real estate taxes of 686.25.

**NOTE N - 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; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**NOTE O - OVERLAPPING DEBT:**

The Town of Nobleboro is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of County expenses. Long-term debt outstanding in Lincoln County, for which the Town of Nobleboro would be proportionally responsible in the event the County defaulted, amounted to 3,511,150.00 at December 31, 2020. The Town of Nobleboro's share would be 4.20% of the debt, or approximately 147,367.00.

NOTE P - LEASE:

On June 1, 2020 the Town entered into a fifteen (15) year lease with Deborah Wilson and Mark Becker for the use of property in the Mills section of Town. The Town receives annual rent of one dollar (1.00) for the use of the town landing property.

NOTE Q - SNOW REMOVAL:

On July 24, 2018, the Town entered into a three (3) year snow removal contract with Benner Excavation, LLC.

The contractor shall be paid the following:

|           |            |
|-----------|------------|
| 2020-2021 | 131,990.00 |
|-----------|------------|

NOTE R - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

**Summary of Significant Accounting Policies**

**Pensions** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows for resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Maine Public Employees Retirement System**

*General Information about the Pension Plan*

**Plan Description** - Teaching-certified employees of the Town of Nobleboro are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at [www.mainebers.org](http://www.mainebers.org).

**Benefits Provided** - The SET Plan provides defined retirement benefits based on members’ average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For SET members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by statute.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined

with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**SET Plan** - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Nobleboro's contractually required contribution rate for the year ended December 31, 2020, was 14.33% of annual payroll of which 4.16% of payroll was required from the Town and 166,151.23 was required from the State. Contributions to the pension plan from the Town was 49,926.76 for the year ended December 31, 2020.

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

The net pension liabilities were measured as of June 30, 2019 and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SET Plan), actuarially determined.

**SET Plan** - At June 30, 2019, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

|  |                     |
|--|---------------------|
| Town of Nobleboro's Proportionate Share of the Net Pension Liability                           | 44,533.00           |
| State's Proportionate Share of the Net Pension Liability Associated with the Town of Nobleboro | <u>1,187,655.00</u> |
| Total  | <u>1,232,188.00</u> |

At June 30, 2019, the Town of Nobleboro's proportion of the SET Plan was .003038%.

For the year ended December 31, 2020, the Town recognized pension gain of 8,007.28 and revenue of 169,718.34 for support provided by the State for the SET Plan. At December 31, 2020 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|---|---|--|
| Differences Between Expected and Actual Experience  | 3,464.00                                  |  |
| Changes in Assumptions  | 1,290.00                                  |  |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments                          |   | 6,287.00                                 |
| Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions | <u>71,968.63</u>                          | <u>2,929.00</u>                          |
| Total   | <u>76,722.63</u>                          | <u>9,216.00</u>                          |

64,662.35 is reported as deferred outflows of resources related to pensions resulting from Town of Nobleboro’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended December 31:**

|      |         |
|------|---------|
| 2020 | (367)   |
| 2021 | (2,702) |
| 2022 | (1,413) |
| 2023 | 19      |

**Actuarial Assumptions** - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   |                        |
|---|------------------------|
|   | <u><b>SET Plan</b></u> |
| Inflation   | 2.75%                  |
| Salary Increases, Per Year                        | 2.75% - 14.5%          |
| Investment Return, Per Annum, Compounded Annually | 6.75%                  |
| Cost of Living Benefit Increases, Per Annum       | 1.91%                  |

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for Males and Females.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of December 31, 2020 are summarized in the following table:

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

**Discount Rate** - The discount rate used to measure the total pension liability was 6.75% for the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate



and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town of Nobleboro's proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% for the SET Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using the discount rate that is 1 percentage-point lower 5.75% for SET Plan or 1 percentage-point higher 7.75% for SET Plan than the current rate:

| <b>SET Plan</b>  | <b>1%<br/>Decrease<br/>(5.75%)</b> | <b>Current<br/>Discount Rate<br/>(6.75%)</b> | <b>1%<br/>Increase<br/>(7.75%)</b> |
|--|------------------------------------|--|------------------------------------|
| Town of Nobleboro's Proportionate Share of the Net Pension Liability | 80,515.00                          | 44,533.00                                    | 14,549.00                          |

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - none as of December 31, 2020.

**Changes of Benefit Terms** - None

**Changes of Assumption** - None

#### NOTE S - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - OTHER POST EMPLOYMENT BENEFITS:

##### ***General Information about the Pension Plan***

**Plan Description** - Employees of the Town are provided with post employment benefits through the Maine Public Employees Retirement System Consolidated Plan, a multiple-employer cost sharing plan with a special funding situation, administered by the Maine Public Employers Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at [www.maineipers.org](http://www.maineipers.org).

##### **Other Post-Employment Benefits (OPEB)**

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or 2,500.00.

##### **Funding Policy**

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage



**TOWN OF NOBLEBORO**                      Schedule A-1  
**Budgetary Comparison Schedule - General Fund**  
**For the Year Ended December 31, 2020**

|  | <b>Original and<br/>Final Budget</b> | <b>Actual</b>       |
|--|--------------------------------------|---------------------|
| <b>REVENUES:</b>   |                                      |                     |
| Property Taxes   | 4,032,417.50                         | 4,043,606.27        |
| Intergovernmental Revenue  | 100,000.00                           | 100,000.00          |
| Excise Taxes   | 300,000.00                           | 495,089.47          |
| Boat Taxes   |                                      | 6,684.80            |
| Education  |                                      | 492,162.25          |
| General Government   |                                      | 95,626.70           |
| Unclassified   |                                      | 126,225.80          |
| Health and Welfare   |                                      | 3,644.43            |
| Protection   |                                      | 23,900.40           |
| Highways   | 33,000.00                            | 32,192.00           |
| Recreation   | 648.00                               | 2,305.85            |
| Interest   |                                      | 15,816.43           |
| Homestead Reimbursement  | 86,097.66                            | 86,097.93           |
| Maine State Retirement on<br>Behalf Payments (Note R)                                    |                                      | 169,718.34          |
| BETE Reimbursement   | 1,205.00                             | 1,205.00            |
| <b>Total Revenues</b>  | <b>4,553,368.16</b>                  | <b>5,694,275.67</b> |
| <b>EXPENDITURES:</b>   |                                      |                     |
| Education  | 3,397,849.00                         | 3,771,867.94        |
| General Government   | 329,622.00                           | 347,233.25          |
| Health and Welfare   | 71,831.00                            | 75,810.98           |
| Highways   | 403,830.00                           | 329,073.95          |
| Protection   | 226,203.00                           | 218,154.13          |
| Recreation   | 18,248.00                            | 20,071.95           |
| Special Assessments  | 510,785.16                           | 449,365.12          |
| Unclassified   |                                      | 118,497.86          |
| Contingency  | 15,000.00                            | 901.12              |
| Maine State Retirement on<br>Behalf Payments (Note R)                                    |                                      | 169,718.34          |
| <b>Total Expenditures</b>  | <b>4,973,368.16</b>                  | <b>5,500,694.64</b> |
| <b>Excess of Revenues Over (Under) Expenditures</b>                                      | <b>(420,000.00)</b>                  | <b>193,581.03</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                                      |                     |
| Loan Proceeds  |                                      |                     |
| <b>Excess of Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>(420,000.00)</b>                  | <b>193,581.03</b>   |
| Fund Balance, January 1  | 420,000.00                           | 1,225,679.19        |
| Fund Balance, December 31  | -                                    | 1,419,260.22        |

Schedule A-3

**TOWN OF NOBLEBORO**  
**Statement of Changes In Unappropriated Surplus**  
**For the Year Ended December 31, 2020**

|  |                 |                          |
|--|-----------------|--------------------------|
| Unappropriated Surplus, January 1, 2020          |                 | 571,806.27               |
| INCREASES:                                       |                 |                          |
| Operating Account Balances Lapsed (Schedule A-4) | 396,097.31      |                          |
| Decrease in Deferred Property Taxes              | <u>6,028.27</u> |                          |
|  |                 | <u>402,125.58</u>        |
|  |                 | 973,931.85               |
| DECREASES:                                       |                 |                          |
| Appropriated at Annual Town Meeting              |                 | <u>420,000.00</u>        |
| Unappropriated Surplus, December 31, 2020        |                 | <u><u>553,931.85</u></u> |



|                                  |           |            |           |           |            |            |           |           |          |            |
|----------------------------------|-----------|------------|-----------|-----------|------------|------------|-----------|-----------|----------|------------|
| <b>HEALTH AND WELFARE:</b>       |           |            |           |           |            |            |           |           |          |            |
| Midcoast Maine Community Action  | -         | -          | -         | -         | 1,060.00   | 1,060.00   | 1,060.00  | -         | -        | -          |
| Coastal Kids                     |           |            |           |           | 500.00     | 500.00     | 500.00    |           |          |            |
| Transfer Facility - Town's Share |           |            |           |           | 56,843.00  | 56,843.00  | 56,843.00 |           |          |            |
| Town Welfare                     | 3,346.48  |            |           |           | 3,346.48   | 700.00     | 830.00    |           |          | 2,646.48   |
| New Hope for Women               |           |            |           |           | 830.00     | 830.00     | 830.00    |           |          |            |
| Spectrum Generations             |           |            |           |           | 1,598.00   | 1,598.00   | 1,598.00  |           |          |            |
| Healthy Kids                     |           |            |           |           | 2,000.00   | 2,000.00   | 2,000.00  |           |          |            |
| Highland Cemetery                |           |            |           |           | 1,000.00   | 1,000.00   | 1,000.00  |           |          |            |
| Community Television             |           |            |           |           | 3,644.43   | 3,644.43   | 3,279.98  |           | 364.45   |            |
| Eldercare Network                |           |            |           |           | 4,000.00   | 4,000.00   | 4,000.00  |           |          |            |
| Midcoast Conservancy             |           |            |           |           | 3,000.00   | 3,000.00   | 3,000.00  |           |          |            |
| CHIP                             |           |            |           |           | 1,000.00   | 1,000.00   | 1,000.00  |           |          |            |
|                                  | 3,346.48  | 71,831.00  | 3,644.43  | -         | 78,821.91  | 75,810.98  | -         | -         | 364.45   | 2,646.48   |
| <b>HIGHWAYS:</b>                 |           |            |           |           |            |            |           |           |          |            |
| Winter Maintenance/Sand and Salt | -         | 172,815.00 | -         | -         | 172,815.00 | 165,318.01 | -         | -         | 7,496.99 | -          |
| Town Road Assistance             | 2,912.00  |            |           | 32,192.00 | 35,104.00  |            | 33,000.00 |           |          | 2,104.00   |
| Preparation and Paving           | 0.48      | 150,000.00 |           |           | 150,000.48 | 63,653.00  |           |           |          | 86,347.48  |
| Road Maintenance                 | 38,985.25 | 81,015.00  |           |           | 120,000.25 | 100,098.95 | 3.99      |           |          | 19,897.31  |
|                                  | 41,897.73 | 403,830.00 | -         | 32,192.00 | 477,919.73 | 329,069.96 | 33,003.99 | -         | 7,496.99 | 108,348.79 |
| <b>PROTECTION:</b>               |           |            |           |           |            |            |           |           |          |            |
| Stephen and Tabitha King Grant   | -         | -          | 20,000.00 | -         | 20,000.00  | -          | -         | -         | -        | 20,000.00  |
| Minnehata Fire Company           |           | 120,000.00 | 3,656.37  |           | 123,656.37 | 118,089.94 | 491.85    |           | 5,074.58 |            |
| Street Lights                    |           | 5,500.00   |           | 244.03    | 5,744.03   | 5,744.03   |           |           |          |            |
| Central Lincoln County Ambulance |           | 27,250.00  |           |           | 27,250.00  | 27,250.00  |           |           |          |            |
| Fire Truck Maintenance           |           | 50,000.00  |           |           | 50,000.00  | 43,130.70  |           |           | 6,869.30 |            |
| Fire Truck Loan                  |           | 23,453.00  |           |           | 23,453.00  | 23,447.61  |           |           | 5.39     |            |
|                                  | -         | 226,203.00 | 23,656.37 | 244.03    | 250,103.40 | 217,662.28 | 491.85    | 11,949.27 |          | 20,000.00  |

|  |            |              |            |            |              |              |            |            |            |           |
|--|------------|--------------|------------|------------|--------------|--------------|------------|------------|------------|-----------|
| RECREATION:                              |            |              |            |            |              |              |            |            |            |           |
| Recreation Committee                     | 13,519.97  | -            | -          | -          | 13,519.97    | 166.86       | -          | -          | -          | 13,353.11 |
| Snowmobile Club                          | 648.00     | 648.76       | -          | -          | 1,296.76     | 648.00       | 648.00     | -          | 0.76       | -         |
| Pemaquid Watershed Association           | -          | 1,000.00     | -          | -          | 1,000.00     | 1,000.00     | -          | -          | -          | -         |
| Skidompha Library                        | 16,400.00  | -            | -          | -          | 16,400.00    | 16,400.00    | -          | -          | -          | -         |
| Boat Facility Expenses                   | 1,200.00   | -            | 657.09     | -          | 1,857.09     | 1,857.09     | -          | -          | -          | -         |
|  | 13,519.97  | 18,248.00    | 1,648.76   | 657.09     | 34,073.82    | 20,071.95    | 648.00     | 0.76       | -          | 13,353.11 |
| SPECIAL ASSESSMENTS:                     |            |              |            |            |              |              |            |            |            |           |
| County Tax                               | -          | 449,365.12   | -          | -          | 449,365.12   | 449,365.12   | -          | -          | -          | -         |
| Overlay                                  | -          | 61,420.04    | -          | -          | 61,420.04    | -            | -          | -          | 61,420.04  | -         |
|  | 510,785.16 | -            | -          | 510,785.16 | 449,365.12   | -            | -          | -          | 61,420.04  | -         |
| UNCLASSIFIED:                            |            |              |            |            |              |              |            |            |            |           |
| Excise Taxes                             | -          | -            | -          | 495,089.47 | 495,089.47   | -            | -          | 300,000.00 | 195,089.47 | -         |
| Excise Taxes - Boats                     | -          | -            | 6,684.80   | -          | 6,684.80     | -            | -          | -          | 6,684.80   | -         |
| Fish Ladder Restoration Fund             | 56,623.08  | 60,537.58    | -          | 117,160.66 | 117,160.66   | 66,445.36    | -          | -          | -          | 50,715.30 |
| Contingent                               | -          | 15,000.00    | -          | -          | 15,000.00    | -            | -          | 901.12     | 14,098.88  | -         |
| Alewite Fish Harvest and Expense Account | 3,076.68   | 55,045.00    | -          | 58,121.68  | 58,121.68    | 42,912.14    | 17.12      | -          | -          | 15,192.42 |
| Alewite Fish Stream Account              | 50,037.19  | 10,643.22    | -          | 60,680.41  | 60,680.41    | 9,123.24     | -          | -          | -          | 51,557.17 |
|  | 109,736.95 | 15,000.00    | 126,225.80 | 501,774.27 | 752,737.02   | 118,480.74   | 300,918.24 | 215,873.15 | 117,464.89 | -         |
|  | 653,872.92 | 4,973,368.16 | 755,514.99 | 730,596.57 | 7,113,352.64 | 5,311,033.20 | 540,893.76 | 396,097.31 | 865,328.37 | -         |

## Schedule A-5

**TOWN OF NOBLEBORO**  
**Valuation, Assessment, and Collections**  
**For the Year Ended December 31, 2020**

## VALUATION:

|                   |                     |                              |
|-------------------|---------------------|------------------------------|
| Land              | 155,253,500.00      |                              |
| Building          | 165,985,300.00      |                              |
| Personal Property | <u>1,354,600.00</u> |                              |
| Total             |                     | <u><u>322,593,400.00</u></u> |

## ASSESSMENT:

|   |                 |              |
|---|-----------------|--------------|
| Valuation x Rate (322,593,400.00 x .012500) | 4,032,417.50    |              |
| Supplemental Taxes                          | <u>9,631.25</u> |              |
|   |                 | 4,042,048.75 |

## COLLECTIONS AND CREDITS:

|  |                 |                          |
|--|-----------------|--------------------------|
| Cash Collections                         | 3,896,136.80    |                          |
| Abatements                               | 4,040.75        |                          |
| Prepayment                               | <u>4,466.34</u> |                          |
| Total Collections and Credits            |                 | <u>3,904,643.89</u>      |
| 2020 Taxes Receivable, December 31, 2020 |                 | <u><u>137,404.86</u></u> |

## COMPUTATION OF ASSESSMENT

|                           |                  |              |
|---------------------------|------------------|--------------|
| Tax Commitment            | 4,032,417.50     |              |
| Undesignated Fund Balance | 420,000.00       |              |
| State Revenue Sharing     | 100,000.00       |              |
| Excise Taxes              | 300,000.00       |              |
| Homestead Reimbursement   | 86,097.66        |              |
| BETE Reimbursement        | 1,205.00         |              |
| Road Assistance           | <u>33,000.00</u> |              |
|                           |                  | 4,972,720.16 |

## REQUIREMENTS:

|                         |                   |                         |
|-------------------------|-------------------|-------------------------|
| Town Appropriation      | 1,070,271.00      |                         |
| Education Appropriation | 3,391,664.00      |                         |
| County Tax              | <u>449,365.12</u> |                         |
|                         |                   | <u>4,911,300.12</u>     |
| Overlay                 |                   | <u><u>61,420.04</u></u> |



**TOWN OF NOBLEBORO**  
Trust Funds  
December 31, 2020

|                           | Balance   |  | Increase |  | Decrease   |  | Balance   |  | Principal |  | Income    |  |
|---------------------------|-----------|--|----------|--|------------|--|-----------|--|-----------|--|-----------|--|
|                           | 1/1/20    |  |          |  |            |  | 12/31/20  |  |           |  |           |  |
| John Bartlett             | 53,252.21 |  | 4,345.34 |  | (5,593.17) |  | 52,004.38 |  | 200.00    |  | 51,804.38 |  |
| Hudson Vannah             | 2,014.99  |  | 342.52   |  | (14.61)    |  | 2,342.91  |  | 1,300.96  |  | 1,041.95  |  |
| A.B. Basset - York - York | 1,699.34  |  | 288.87   |  | (12.32)    |  | 1,975.89  |  | 801.45    |  | 1,174.44  |  |
| Belle Decker              | 214.24    |  | 36.42    |  | (1.55)     |  | 249.11    |  | 132.50    |  | 116.61    |  |
| Gorham Eugley             | 576.75    |  | 98.04    |  | (4.18)     |  | 670.61    |  | 160.00    |  | 510.61    |  |
| Herbert Nash              | 877.31    |  | 149.13   |  | (6.36)     |  | 1,020.08  |  | 520.00    |  | 500.08    |  |
| Inez Oliver               | 718.44    |  | 122.13   |  | (5.21)     |  | 835.36    |  | 360.00    |  | 475.36    |  |
| Dr. H.H. Plummer          | 210.87    |  | 35.85    |  | (1.53)     |  | 245.19    |  | 132.50    |  | 112.69    |  |
| Mary E. Winslow           | 466.33    |  | 79.27    |  | (3.38)     |  | 542.22    |  | 255.00    |  | 287.22    |  |
| Tomlinson Decker          | 222.90    |  | 37.89    |  | (1.62)     |  | 259.17    |  | 240.00    |  | 19.17     |  |
| Linda Benner              | 854.02    |  | 145.17   |  | (6.19)     |  | 993.00    |  | 420.00    |  | 573.00    |  |
| Gardiner Waltz            | 936.47    |  | 159.19   |  | (6.79)     |  | 1,088.87  |  | 504.69    |  | 584.18    |  |
| Frederick Rollins         | 1,116.97  |  | 189.87   |  | (8.10)     |  | 1,298.74  |  | 481.00    |  | 817.74    |  |
| Kaler Linscott            | 1,032.68  |  | 175.54   |  | (7.49)     |  | 1,200.74  |  | 421.65    |  | 779.09    |  |
| Otis H. Witham            | 1,108.68  |  | 188.46   |  | (8.04)     |  | 1,289.10  |  | 405.42    |  | 883.68    |  |
| Caroline Benner Overlock  | 898.85    |  | 152.79   |  | (6.52)     |  | 1,045.13  |  | 470.84    |  | 574.29    |  |
| Rand Oliver               | 761.16    |  | 129.39   |  | (5.52)     |  | 885.03    |  | 500.00    |  | 385.03    |  |
| Otis Sidelinger           | 9,072.23  |  | 1,542.17 |  | (65.77)    |  | 10,548.63 |  | 3,000.00  |  | 7,548.63  |  |
| Jacob Harris              | 644.24    |  | 109.51   |  | (4.67)     |  | 749.08    |  | 322.85    |  | 426.23    |  |
| Noble Monument            | 924.09    |  | 157.08   |  | (6.70)     |  | 1,074.47  |  | 463.00    |  | 611.47    |  |
| Hatch Burying Ground      | 3,427.22  |  | 582.59   |  | (24.85)    |  | 3,984.96  |  | 2,000.00  |  | 1,984.96  |  |

|  |                   |                  |                   |                   |                   |                   |
|--|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Chapman Cemetery Trust                   | 850.09            | 144.51           | (6.16)            | 988.43            | 600.00            | 388.43            |
| Merrill Cemetery Trust                   | 1,412.48          | 240.10           | (10.24)           | 1,642.34          | 1,000.00          | 642.34            |
| GR12 Winslow Cemetery                    | 2,702.66          | 459.42           | (19.59)           | 3,142.49          | 1,961.84          | 1,180.65          |
| GR27 Winslow Cemetery                    | 2,549.89          | 433.45           | (18.49)           | 2,964.86          | 1,861.85          | 1,103.01          |
| GR63 Hall Umberhind Cemetery             | 1,410.30          | 239.73           | (10.22)           | 1,639.81          | 1,000.00          | 639.81            |
| GR64 Merrill Cemetery                    | 1,409.76          | 239.64           | (10.22)           | 1,639.18          | 1,000.00          | 639.18            |
| GR129 Jesse Chapman Cemetery             | 1,409.76          | 239.64           | (10.22)           | 1,639.18          | 1,000.00          | 639.18            |
| GR130 Nathaniel Glidden                  | 1,395.09          | 237.15           | (10.11)           | 1,622.12          | 1,000.00          | 622.12            |
| GR60 L45 George & Muriel Murry           | 1,335.85          | 227.08           | (9.68)            | 1,553.24          | 1,000.00          | 553.24            |
| GR117 Bryant Lot                         | 1,378.66          | 234.36           | (9.99)            | 1,603.02          | 1,000.00          | 603.02            |
| GR65 Benjamin Merrill Cemetery           | 1,382.03          | 234.93           | (10.02)           | 1,606.94          | 1,000.00          | 606.94            |
| GR87 Sidelinger Cemetery                 | 1,380.48          | 234.66           | (10.01)           | 1,605.14          | 1,000.00          | 605.14            |
| Frances & Heather Key Scholarship        | 92,963.96         | 16,367.99        | (1,448.72)        | 107,883.24        | 73,396.35         | 34,486.89         |
| Dow Scholarship                          | 28,734.51         | 4,742.30         | (1,203.12)        | 32,273.69         | 22,930.00         | 9,343.69          |
|  | <u>221,345.51</u> | <u>33,342.18</u> | <u>(8,581.36)</u> | <u>246,106.35</u> | <u>122,841.90</u> | <u>123,264.45</u> |
| The First Savings Accounts               | 183,844.99        |                  |                   | 212,521.14        |                   |                   |
| First National Lincoln Corp. (1,056 Shs) | 37,500.52         |                  |                   | 33,585.11         |                   |                   |
|  | <u>221,345.51</u> |                  |                   | <u>246,106.25</u> |                   |                   |

# Warrant

To Stanley Waltz, Constable, in the Town of Nobleboro, County of Lincoln, State of Maine.

## GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Nobleboro, qualified to vote in Town affairs, to assemble at the meeting room of the Town Office at 11:45 am on the morning of Friday, the 19th day of March A.D. 2021 to act on the following articles to wit to be Voted on by Secret Ballot Referendum. Polls open at 12:00 noon.

Article 1 To choose, by written ballot, a moderator to preside at said meeting.

Article 2 To vote on, in accordance with the vote of the Town the following officers: One Selectman (to be Overseer of the Poor, Assessor, and Fish Stream Committee member) for a three-year term; Two members of the School Board for three-year terms; Road Commissioner for a two-year term.

Article 3 Shall the Town use the mortgage Lien method and to charge interest on unpaid 2021 taxes at the rate of 6% per year beginning Oct. 1, 2021 and to authorize the Tax Collector or Treasurer to accept and collect prepayment of taxes prior to commitment pursuant to Title 36 MRSA Section §506 (Prepayment of Taxes).

Submitted by the Selectmen.

Article 4 To authorize the Selectmen to borrow such sums of money as may be necessary to pay current expenses in anticipation of taxes, such sums not to exceed the current tax commitment and to authorize the Treasurer to waive the foreclosure of tax lien mortgages pursuant to 36 MRSA Section 944 upon a finding by the Board of Selectmen that ownership of the property subject to the lien would be contrary to the Town's best interest.

Submitted by the Selectmen.

Article 5 Shall the Town raise and appropriate the sum of \$375,359 for the Administration of Local Government:

|     |   |               |
|-----|---|---------------|
| 501 | Town Administration                           | 234,750       |
| 502 | General Administration                        | 52,307.       |
| 504 | Maintenance/Operation of Town Bldgs.          | 32,590        |
| 510 | Street Lights                                 | 6,000         |
| 570 | Animal Control                                | 4,583         |
| 580 | Code Enforcement Officer                      | 21,353        |
| 600 | Misc. Account                                 | 5,276         |
| 777 | Boat Landing                                  | 1,500         |
| 985 | Interest on Tax Anticipation Loan             | 2,000         |
|     | Contingency Account                           | <u>15,000</u> |
|     | Submitted by the Selectmen & Budget Committee | \$375,359     |

Article 6 Shall the Town raise & appropriate the sum of \$290,038 for Protection and Health:

|  |   |               |
|--|---|---------------|
|  | Transfer Station                              | 60,418        |
|  | Fire Department Operations                    | 147,515       |
|  | Fire Dept Loan                                | 23,450        |
|  | Central Lincoln County Ambulance              | 28,655        |
|  | Fire Truck Capitol Account                    | <u>30,000</u> |
|  | Submitted by the Selectmen & Budget Committee | \$290,038     |

Article 7 Shall the Town of Nobleboro purchase a Fire Truck for the sum of \$508,240 and to authorize the Selectmen to borrow up to \$500,000 to be paid back over a 10-year term with payments approximately \$57,000/year. The Town Currently has “no debt.”

Article 8 Shall the Town raise & appropriate the sum of \$439,266 for Roads and Highways:

|  |   |               |
|--|---|---------------|
|  | Maintenance of Roads                          | 111,000       |
|  | Paving of Roads                               | 150,000       |
|  | Plowing and applying sand                     | 137,266       |
|  | Purchasing of Salt & Sand                     | <u>41,000</u> |
|  | Submitted by the Selectmen & Budget Committee | \$439,266     |

Article 9 Shall the Town raise and appropriate for the purpose of supporting the following outside agencies:

| Requested & Recommended |                 |                 |
|-------------------------|-----------------|-----------------|
| Spectrum Generations    | 1,346           | 1,346           |
| Highland Cemetery       | 1,000           | 1,000           |
| Healthy Kids Program    | 2,000           | 2,000           |
| Eldercare Network       | 4,000           | 4,000           |
| New Hope for Woman      | 830             | 830             |
| Midcoast Conservancy    | 3,000           | 3,000           |
| Chip                    | 1,000           | 1,000           |
|                         | <u>\$13,176</u> | <u>\$13,176</u> |

Submitted by the Selectmen & Budget Committee

Article 10 Shall the Town raise and appropriate to the sum of \$16,400 for the purpose to supporting the Skidompha Library:

Submitted by the Selectmen & Budget Committee \$16,400.

Article 11 To allow the Selectmen to allocate 90% of the franchise fees that the town received in 2020 to LCTV and to allocate the State Snowmobile Refund to the Damariscotta Lake Snowmobile Club.

Submitted by the Selectmen & Budget Committee

Article 12 Shall the Town vote to appropriate the following account with the combined sum of \$724,000 to be applied to reduce the 2021-year Tax Rate:

|                       |                |
|-----------------------|----------------|
| Excise Taxes          | 320,000        |
| Undesignated Surplus  | 370,000        |
| Local Road Assistance | 34,000         |
|                       | <u>724,000</u> |

Submitted by the Selectmen & Budget Committee \$724,000

Article 13 To see if the Town will authorize the Selectmen to apply for Federal, State and County Grants and to administer the monies received from said Grants.

Article 14 To see if the Town will vote to accept from the Minnehata Fire Co. gifts of money and certain items of equipment to be used for the benefit of the Town and the Minnehata Fire Co.

Article 15 To see if the Town will adopt an ordinance to allow the Fire Department to collect expenses thru the Cost Recovery Program.

Article 16 To see if the Town will authorize the Selectmen to regulate Alewife Fishing in all Streams in which the Town has an interest in accordance with the plan filed with and approved by the Commissioner of Marine Resources.

Article 17 To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budget amount in each category of the 2021 Annual budget during the period of January 1, 2022 to the 2022 annual town meeting.

Article 18 To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and proper, and cause execution of quit claim deeds for the same. If the property is to be sold except that the Municipal Officers shall use the special sale process required by 36 MRSA § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Article 19 Shall the Town authorize expenses for the following amounts to Operate and Maintain the Nobleboro Central School System:

|  |                |
|--|----------------|
| Regular Instruction                                  | 2,033,064.23   |
| Special Education                                    | 736,387.34     |
| Career and Technical Education                       | 200.00         |
| Other Instructions                                   | 44,620.91      |
| Student and Staff Support                            | 222,545.50     |
| System Administration                                | 92,059.23      |
| School Administration                                | 193,253.35     |
| Transportation and Buses                             | 329,744.90     |
| Facilities Maintenance                               | 263,359.25     |
| All other Expenditures                               | 4,000.00       |
|  | <hr/>          |
|  | \$3,919,234.71 |
| Submitted by School, Selectmen &<br>Budget Committee | \$3,919,234.71 |

**ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION §15690**

School Administrative Unit Contribution to Total Cost of Funding Public Education from Kindergarten to Grade 12 (as required by Maine Revised Statues, Title 20-A, §15690 (1 A-B))

Article 20 Shall the Town of appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$2,347,286.80) and to see what sum the Municipality will raise as the municipality’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statues, Title 20-A, Section 15688)

Submitted by School Committee, Selectmen &  
Budget Committee \$2,166,456.67

**Appropriate of Additional Local Funds (as required by  
Maine Revised Statues, Title 20-A, §15690 (3-A-B))**

Article 21 Shall the Town raise and appropriate in additional local funds (Recommend \$ 1,250,643.91) which exceeds the State’s Essential Programs and Services allocation model to fund the budget recommended by the School Committee.

Submitted by School Committee, Selectmen &  
Budget Committee \$1,250,643.91

**School Budget Funding Explanation**

|   |                       |
|---|-----------------------|
| Article # 20 Required Local (EPS) Raise Amount:     | \$2,166,456.67        |
| Article # 21 Additional Local Raise Amount:         | 1,250,643.91          |
| <b>Total Local Funds Raised:</b>                    | <b>3,417,100.58</b>   |
| Fund Balance Forward:                               | 321,304.00            |
| State Subsidy:                                      | 180,830.13            |
| <b>Total School Budget Request (Appropriation):</b> | <b>\$3,919,234.71</b> |

**Total Budget Article (as required by Maine Revised Statutes, Title 20-A, §15690 (4A))**

Article 22 Shall the Town authorize the School Committee to expend for the fiscal year beginning July 1, 2021, and ending June 30, 2022, from the school administrative unit’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

Submitted by School Committee, Selectmen &  
Budget Committee \$3,919,234.71

**ARTICLE 23 AUTHORIZES THE ADULT ED PROGRAM**

Article 23 Shall the Town appropriate \$99,243.17 for Adult Education and raise \$ 6,185.06 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program. Requested Local Share \$6,185.06.

Submitted by School Committee, Selectmen &  
Budget Committee \$6,185.00

**ARTICLE 24 AUTHORIZES EXPENDITURE OF GRANTS  
AND OTHER RECEIPTS**

Article 24 Shall the Town in addition to amounts approved in the preceding articles authorize the School Committee to expend such sums as may be received from federal or state grants or programs or other sources do not require the expenditure of other funds not previously appropriated.

School Committee Approved

RICHARD SPEAR, Chairman  
RICHARD L. POWELL JR.  
JON CHADWICK



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