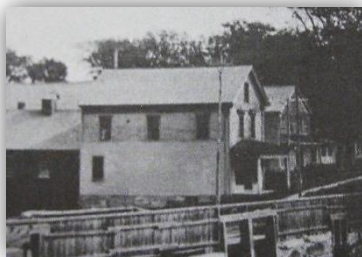


# Mercer Annual Report 2017

For Fiscal Year Ending 12-31-17



Early 1900's



## Mercer Shaw Library



Mid 1900's - Early 2000's



2010 - Present

# Dedication

## Mercer Historical Society



North of Route 2, as you travel through the Town of Mercer and view the Mercer Bog Stream in the direction of "downtown" Mercer, there is a clear view, when the trees are bare, of the historical building now home to the Mercer Historical Society. This building dates back to the 1850's when first it was Diggles tailor shop, then McDonald's Coat Factory, and later home

to Mercer Shaw Library from 1923 to 2010. Recently, in 2015, Mercer voters deeded the building and the lot to the Mercer Historical Society. We thank, and dedicate this 2017 Town Report to, all those who, since 1804, have created and saved, then donated and carefully preserved the letters, photographs and artifacts of Mercer's colorful past. You can enjoy the wonderful photographs of Mercer's historical 'museum' on Facebook at *The Mercer, Maine Historical Society*. Better yet, visit in person during one of their open houses or request a visit (email to [Mercer.Historical@gmail.com](mailto:Mercer.Historical@gmail.com)). This is a special place to visit, and to learn about our history



# Annual Report for the Municipality of Mercer, Maine

Incorporated in 1804



For the Fiscal Year Ending  
December 31, 2017

# Table of Contents

|  |                    |
|--|--------------------|
| Dedication.....                                  | Inside Front Cover |
| Municipal Election / Town Meeting Schedule ..... | 2                  |
| Town Office Hours / Holiday Schedule.....        | 3                  |
| Dates to Remember 2018.....                      | 4                  |
| Town Officials 2017.....                         | 5-6                |
| Town Clerk Report.....                           | 7                  |
| In Memory.....                                   | 8                  |
| Assessors Report.....                            | 9                  |
| Municipal Valuation (MVR) .....                  | 10                 |
| Assessors Notification.....                      | 11                 |
| Notification to Assessors Form.....              | 12                 |
| Selectman's Report.....                          | 13                 |
| Selectmen's Financial Report.....                | 14-21              |
| Real Estate Valuations 2017.....                 | 22-44              |
| Tax Collector's Report .....                     | 45-51              |
| Treasurer's Report .....                         | 52-58              |
| Auditors Report.....                             | 59-76              |
| Governor Paul LePage .....                       | 77                 |
| Senator Angus King .....                         | 78                 |
| Senator Susan Collins .....                      | 79-80              |
| Senate Rodney Whittemore .....                   | 81                 |
| Registrar of Voters Report.....                  | 82                 |
| Transfer Station Report.....                     | 83-86              |
| Spirit of America Awards .....                   | 87-89              |
| Mercer Historical Society .....                  | 90                 |
| Shaw Library Trustees Report.....                | 91                 |
| Shaw Library Treasurer's Report.....             | 92                 |
| Mercer Community Club.....                       | 93-94              |
| Mercer Meeting House Association .....           | 95                 |
| North Pond Association.....                      | 96                 |
| Planning Board.....                              | 97                 |
| CEO / LPI .....                                  | 98                 |
| Animal Control Officer .....                     | 99                 |
| C.E.R.T.....                                     | 100                |
| Norridgewock Fire Dept. Report.....              | 101-102            |
| Somerset County Sheriff Report .....             | 103-104            |
| Mercer Rescue .....                              | 105                |
| Sample Ballot.....                               | 106                |
| Continuing Articles .....                        | 107-109            |
| Annual Warrant.....                              | 110-119            |
| Recall Ordinance .....                           | 120-121            |
| Notes .....                                      | 122-123            |
| Important Phone #'s.....                         | Back of Cover      |



# **Municipal Election Schedule 2018**

Municipal Election will be held on **Friday March 2, 2018**

- |                               |  |
|-------------------------------|--|
| <b>10:00 a.m.</b>             | Election of Moderator<br>at Mercer Town Office/<br>Community Center  |
| <b>10:00 a.m. - 8:00 p.m.</b> | Polls Open for Election of<br>Municipal Officials at Mercer Town<br>Office/Community Center<br>* See Sample Ballot on Page <u>106</u><br>Registrar of Voters on Duty |

## **Town Meeting Schedule 2018**

Town Meeting will be held on **Saturday March 3, 2018**

- |                  |  |
|------------------|--|
| <b>5:00 p.m.</b> | 1 hour Public Dinner<br>Dinner is put on by Mercer United<br>Methodist Church<br>in the Solarium of the Mercer<br>Community Center |
| <b>6:00 p.m.</b> | Business Meeting begins<br>at Mercer Community Center in<br>Gymnasium  |

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

## **\*\* Mercer Town Office Hours \*\***

Mon. - Thurs 9:00 a.m. - 3:00 p.m.  
Tues. & Wed. Evening 6:00 - 8:00 p.m.  
2nd Sat. of Month 7:30 a.m. - 1:00 p.m.

Phone #: 207-587-2911

Fax #: 207-587-2912

Email: townofmercer@gmail.com

Website: www.mercerme.us

### **Mailing/Physical Address**

Town of Mercer  
1015 Beech Hill Road, Suite A  
Mercer, Maine 04957

## **Mercer Town Office 2018 Holiday Schedule**

January 1, 2018 Monday

January 15, 2018 Monday

February 19, 2018 Monday

April 16, 2018 Monday

May 28 2018 Monday

July 4, 2018 Wednesday

September 3, 2018 Monday

October 8, 2018 Monday

November 12, 2018 Monday

November 21<sup>st</sup> Wednesday, Closing at 12 pm, No Evening Hours

November 22, 2018 Thursday,

December 24, 2018 Monday, Will Close at 11 am

December 25, 2018 Tuesday

December 26, 2018 Wednesday, Will Open at 12 pm

December 31, 2018 Monday

January 1, 2019 Tuesday - both Daytime & Evening Hours

Posted 12/27/2017  
Yolanda Violette  
Town Clerk

### **Mercer Transfer Station 2018 Holiday Schedule**

Sunday April 1<sup>st</sup> Closed, will be Open Sat. March 31<sup>st</sup>

## Dates to Remember 2018

**January 01, 2018** – Fiscal Year Commences

-- Dog Licenses Due

**31, 2018** – Last day to pay Dog License Fees without Late Fee

**February 01, 2018** – Late Fees (\$25.00) begin for Dog Licensing

-- Excise Only Payments may now be made.

**March 02, 2018** – Town Election of Municipal Officers 10 am-8 pm

**03, 2018** – Annual Town Meeting 6 pm, Dinner at 5:00 pm

**29, 2018** – Projected date for 30 day notice to be sent out (by certified Mail) for 2017 Lien process

**April 01, 2018** – Notification to Assessors forms, Homestead/Veterans Exemptions Applications & Personal/Business Property Declarations Due

**May 01, 2018** - Date to start Registering ATV's for 2018 year.

**07, 2018** – Projected date for Recording of 2017 Tax Liens.

**Late July to Early August** – Projected time for 2018 Tax Bills to be sent out.

**September 24, 2018** – Projected date for Foreclosure Notices to be sent out for the 2016 Lien Taxes.

**October 15, 2018** – Date you may start licensing your Dogs for 2019  
\*Must bring Current Rabies Certificate

**November 1, 2018** – Projected date you may start registering Snowmobiles for the 2019 Season.

**5, 2018** – 2016 unpaid Liened property will be Foreclosed on.

**December 1, 2018** – Date you may start purchasing Hunting/Fishing Licenses for 2019

**31, 2018** -- Any unpaid 2018 Real Property Taxes will be listed in the Town Annual Report.

**31, 2018** – Fiscal Year Ends

# **Town of Mercer Officers 2017**

**Selectmen, Assessors & Overseers of the Poor – 1 yr. terms**

1<sup>st</sup> Vernon Worthen

2<sup>nd</sup> Chris Tibbetts

3<sup>rd</sup> Norman G Redlevske

**Town Clerk, Tax Collector & Treasurer – 1 yr. terms**

Yolanda Violette

**Deputy Clerk/Tax Collector/Treasurer**

Sherry Dellarma

**Office Assistant** (part time)

Jane Wallace

**Directors Of SAD # 54 – 3 yr. terms**

Robert E Gardner – Term Expires '18 (remainder of Norman Redlevske term)

Mary Ellen Charles – Term Expires '19 (remainder of Cindy Worthen term)

**CEO - Code Enforcement Officer**

Robert Dunphy

**LPI - Local Plumbing Inspector**

Robert Dunphy

**Constable**

Dave Welch

**Fire Warden**

Dennis Obert

**Deputy Wardens**

Chris Holt

Jesse Crandall

**Animal Control Officer**

Kathleen Ross

**Addressing Officer**

Dennis Obert



# **Town of Mercer Officers 2017 cont.**

## **Planning Board – 3 yr. terms**

Chris Dutill – Term Expires '18

Terry Warren – Term Expires '18

Jason Juskewitch – Term Expires '19

Jesse Crandall – Term Expires '19, Chair

Joan Nunnally – Term Expires '20

Denis Culley- Alternate

## **Budget Committee – voted in at town meetings from floor, 1 yr. terms**

Joel Hooper

Jason Juskewitch

Frederick LaPlante

Robert E Gardner

Robert Burr

## **Trustees of Shaw Library – 5 yr. terms**

Christy Vasvary – Term Expires '18 (Remainder of Francis Fenton term)

Chris “John” Beeuwkes – Term Expires '19

Marlene Redlevske – Term Expires '20

Andrew Bourassa – Term Expires '21

Jane Wallace – Term Expires '22

## **Librarians**

Cherie Sadler (Jan- July)

Mary Harris (Jan-Sept)

Mary Chouinard (Aug-Dec)

**Library # 779-3977**

# Report of Town Clerk 2017

## Vital Statistics Records

Births - 4  
Marriages - 3  
Deaths - 6

## Dogs Licensed

| <u>2017 Lic. Year</u>           | <u>2018 Lic. Year</u>   |
|---------------------------------|-------------------------|
| 35 - Males                      | 49 - Males              |
| 47 - Females                    | 49 - Females            |
| 85 - Total Dogs                 | 84 - Total Dogs         |
| 60 were Spayed/Neutered         | 79 were Spayed/Neutered |
| Total Dogs in Fiscal Year = 169 |                         |

What to bring to license a dog:  
Current Rabies Vaccination Cert. & Spaying or Neutering Cert. if applicable

## Inland Fisheries & Wildlife Licenses

|                      |    |
|----------------------|----|
| Hunting Licenses     | 25 |
| Fishing Licenses     | 29 |
| Combination Licenses | 41 |
| Total for the Year   | 95 |

## Recreational Vehicle Registrations

|                          |    |
|--------------------------|----|
| Boat Registrations       | 87 |
| Snowmobile Registrations | 38 |
| ATV Registrations        | 95 |

## Motor Vehicle Division

Motor Vehicle Registrations 895

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

Re-registration: Old Registration, Current Insurance Card & Mileage.  
New Registration (dealer sale): Green Sales Tax Form, Blue Title application Form, Window sticker (brand new only), current Insurance Card and Mileage  
New Registration (private sale): Bill of Sale, Title (on all cars 95' & newer), Insurance Card and Mileage.  
New Registration (transfer): Same as above, plus the registration of previous vehicle you had.  
What to bring to register Boat, Snowmobile or ATV:  
Re-registration: Old Registration form  
New Registration (dealer sale): Green Sales Tax form  
New Registration (private sale): Bill of Sale, ME assigned numbers, previous owner and serial numbers.  
For Boats make sure to have Horsepower and Boat Length as well.

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

Name and Address of Seller and Buyer, Year, Make, Model of Vehicle,  
VIN #, Date of Sale and needs to be signed by both parties

# In Loving Memory

**Vernon Everett Worthen I**

87

2-1-2017

**Henry Donald Crowley**

84

3-21-2017

**Cheryl L McAfee**

64

4-24-2017

**Gail M Rankin**

70

5-5-2017

**LuAnn Eva Bolster**

62

5-7-2017

**Terry E Pitcher**

70

5-20-2017

**Henry Joseph Jalbert Jr**

80

12-2-2017

**Beverly Hope Reed**

88

9-22-2017

**Russell D Wass Jr**

89

12-7-2017

# Assessors Report

Every year new construction and additions to existing structures are visited and assessed, as well as properties which are reported or known to have had structural damage or structure removal. In addition, approximately one quarter of the 480 residential and seasonal properties in Mercer are visited each year. The purpose of the visits for previously assessed properties is to verify the accuracy of property records against the physical facts. For the most part this did not involve entering the buildings, as the primary focus is on the size and number of structures, and secondarily the existence of utilities such as electricity, wells and septic systems.

Some properties were found to have additional structures or notable improvement; some structures were found to have degraded; a few had deteriorated seriously. This verification process should continue annually, with approximately 25% of Mercer properties being visited each year, to satisfy the State Law requiring all properties to be visited every 4 years.

All property is assessed based on its condition on April 1<sup>st</sup>. If you purchase or sell property after April 1<sup>st</sup>, the owner of the property on April 1<sup>st</sup> will receive the tax bill per state law.

All non-exempt personal property located on your land (including travel trailers not registered/excised) on April 1<sup>st</sup> are taxed to the land owner unless claimed by another Mercer resident. Everyone is required by state law to list their personal property with the assessors by April 1<sup>st</sup> of each year. Personal Property forms are available at the town office. If you have paid excise tax on a piece of equipment please mark your list accordingly so it isn't taxed twice.

2017 State Valuation for Mercer : \$62,250,000

2018 State Valuation for Mercer : \$62,200,000

The Mercer Assessors receive an annual visit from the state.

Board of Assessors



# Municipal Valuation Return

## Mercer Maine for 2017:

|   |   |               |                 |
|---|---|---------------|-----------------|
| Valuations:                                 | Local taxable Real Estate Valuation       | \$ 55,987,238 |                 |
|   | Local taxable Personal Property Valuation | \$ 266,643    |                 |
|   | One half of Homestead Valuation           | \$ 2,284,437  |                 |
|   | Total Valuation base                      |               | \$ 58,538,318   |
|   |   |               |                 |
| Appropriations:                             | Somerset County                           | \$ 151,174.32 |                 |
|   | SAD #54                                   | \$ 512,737.96 |                 |
|   | Town of Mercer                            | \$ 494,711    |                 |
|   | Total Appropriations                      |               | \$ 1,158,623.28 |
|   |   |               |                 |
| Allowable deductions:                       | State Municipal Revenue Sharing           | \$ 27,000     |                 |
|   | Other Revenues                            | \$ 216,475    |                 |
|   | Total deductions                          |               | \$ 243,475      |
| Net to be raised by local property tax rate |   |               | \$ 915,148.28   |
| Overlay                                     |   |               | \$ 20,879.43    |
| Minus ½ Homestead                           |   |               | \$ 36,528.15    |
| Tax to be Collected                         |   |               | \$ 899,499.56   |

2017 Tax Rate:        \$15.99 per \$1000 of valuation

# ASSESSORS' NOTIFICATION TO TAXPAYERS

Information on all properties in Mercer are available for inspection or review by taxpayers and the public during regular office hours. Requests related to property taxes, tax policy or law, tax exemptions, etc. are processed as quickly as possible.

In order for the Town of Mercer to maintain fair and equitable assessments and accurate information for the allocation of municipal property taxes, taxpayers are asked to provide up to date information about their property. Please contact the Town of Mercer Assessors (587-2911) located at 1015 Beech Hill Road, Suite A, Mercer, Maine 04957.

1 - if you have constructed, altered or removed any buildings since April 2, 2017 and on or before April 1, 2018

2 - if you have started a new business, to obtain forms for filing a list of your business furniture and equipment

3 - if you have taxable\* personal property items (\*individual item with value greater than \$1000)

**In accordance with Title 36, Section 706 of the Maine Revised Statutes, failure to furnish lists of taxable property or any of the aforementioned changes on or before the dates requested will bar one's right of an abatement of taxes.**

**\*\* See Notification to Assessors Form on Page 12**

4 - if you think your property should have an exemption, and you are not already receiving it

**All notifications and applications for exemption must be made no later than April 1, 2018, for the 20178tax year.** In the case of property owned by individuals, there are possible exemptions for certain veterans, blind persons, and homestead owners as described below.

**\*\*Veterans** who will be 62 years of age on or before April 1, 2018, or any widow or minor children of veterans who would have been 62 years of age as of April 1, 2018 **may be** eligible for a tax exemption. **Veterans** receiving a 100% disability pension from the Veterans Administration **may be** eligible for an exemption. Applications for veteran's exemption must be made with this office on or before April 1, 2018. If you are currently receiving a veteran's exemption, you do not need to reapply.

**\*\*Any person who is declared blind** by a Licensed Doctor should notify Assessors on or before April 1, 2018 to see if he or she is eligible for a tax exemption. If you are already receiving such an exemption, you do not need to reapply.

**\*\*Homestead**

A person who owns his or her own home and has owned a home in Maine for at least 12 months prior to April 1, 2018 can apply for a Homestead Exemption. The application needs to be received by April 1, 2017. One can only receive this exemption on the home that is his or her residence. If you are currently receiving this exemption, and you still reside in the same home, you do not need to reapply.

# NOTIFICATION to the ASSESSORS FORM

Date of Notification: \_\_\_\_\_ Received: \_\_\_\_\_

Property Owner's Name and Address:

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Real Estate ( ☐ ) or Personal Property ( ☐ )

Method of Notification: \_\_\_\_\_

(Examples: mailed in, dropped off at office in person, gave to assessor)

Previous Owner (if recently purchased): \_\_\_\_\_

Location of Property: \_\_\_\_\_

Map \_\_\_\_\_ Lot \_\_\_\_\_ Parcel # \_\_\_\_\_

(May ask Clerk if you are not sure or look on your tax bill)

Brief description of new property:

(New building?, Expansion of existing building?, Mobile home?,

Damaged/Removals?

Provide dimensions, accurate or approximate, if possible. Briefly describe structure.)

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Date of Placement or Time Period of Construction: \_\_\_\_\_

Was a Shoreland Zoning Permit Required? ( ☐ ) Yes ( ☐ ) No

Construction is: ( ☐ ) Finished or ( ☐ ) Still in progress.

Must be submitted by April 1<sup>st</sup>.

Signature \_\_\_\_\_

The Assessors thank you for your cooperation

Revised 03/2017

## Selectman's Report

I would like to start by saying welcome back, to Gerry Redlevske, to the Select Board. I have served numerous years, on previous boards, with Gerry and there was a seamless transition with the leaving of Bob Gardner. Chris and I work well with Gerry, as we did with Bob. I know I speak for Chris, when I say, "Thanks" to Bob. Our years of service with him were productive and we enjoyed working with him. I would like to thank Bob for assuming the School Board position at MSAD 54. However, he has expressed his desire to step away from this position of public service. Thanks for your volunteering for Mercer and its residents. That being said, we need to have someone else step up to fill his void.

I know that I have written previously about public service and volunteering in our community. It is often times, thankless. I have been sworn at, threatened with bodily harm, yelled at, taunted and I have even been threatened with a law suit, for trying to do what is best for your residents when it contradicts another's desires. I have been thanked and had my hand shaken, for stepping up to help with public service, as well, so it isn't all bad. As parents, grandparents, relatives, neighbors and friends, we need to show our children, by example, how to get involved, pitch in and give back to our community. It is the easiest way to teach by example. How can we expect others to step up if we are not willing to step up our selves.

Bob Gardner had an analogy for serving as a Selectman. He always said that he made every decision on the premise that he could argue support for his decision with a straight face and clear conscience to our residents. I think that this was sound advice and good practice. I have, and continue to bring up this theory at board meetings.

As you will see in this budget brought forward, there are areas of disagreement. Some articles the budget committee agree with, some they don't. Some articles the Selectmen agree with, some we don't. Not every article listed is brought forth by the select board. Any resident may submit an article, for the warrant. Should the board decide not to accept an article, a resident may seek 25 signatures to force the article to the warrant. Since 25 signatures is not difficult to acquire, I have never seen an article refused by selectman in my many years serving on the board. The best way to get the budget that you desire is to show up to town meeting, discuss, argue and vote.

Vern Worthen II



## 2017 Selectman's Financial Report

### MSAD #54

|              |               |
|--------------|---------------|
| Assessment   | \$ 512,737.96 |
| Expenditures | \$ 512,737.96 |

### Somerset County Tax

|              |               |
|--------------|---------------|
| Assessment   | \$ 151,174.32 |
| Expenditures | \$ 151,174.32 |

| <u>Salaries</u>              | <u>Appropriated</u> | <u>Expended</u> |
|------------------------------|---------------------|-----------------|
| 1 <sup>St</sup> Selectperson | \$ 4,500.00         | \$ 4,500.00     |
| 2 <sup>nd</sup> Selectperson | \$ 4,000.00         | \$ 4,000.00     |
| 3 <sup>rd</sup> Selectperson | \$ 4,000.00         | \$ 4,000.00     |
| Town Clerk                   | \$ 6,424.00         | \$ 6,424.00     |
| Treasurer                    | \$ 10,858.00        | \$ 10,858.00    |
| Tax Collector                | \$ 12,119.00        | \$ 12,199.00    |
| Deputy Clerk                 | \$ 3,641.00         | \$ 3,641.00     |
| Registrar                    | \$ 500.00           | \$ 500.00       |
| Selectman's Secretary        | \$ 2,040.00         | \$ 1,878.00     |
| Office Assistant             | \$ 500.00           | \$ 435.00       |
| Total Expenditure            | \$ 48,582.00        | \$ 48,355.00    |
| Back to Surplus              |                     | \$ 227.00       |

### FICA/Medicare

|                 |             |                      |
|-----------------|-------------|----------------------|
| Appropriated    | \$ 5,400.00 | (.0765% of Salaries) |
| Expended        | \$ 4,922.90 |                      |
| Back to Surplus | \$ 477.10   |                      |

### Contingency Fund

|                 |              |                 |
|-----------------|--------------|-----------------|
| Appropriated    | \$ 10,000.00 |                 |
| Expended        | \$ 471.24    | (Worker's Comp) |
| Back to Surplus | \$ 9,528.76  |                 |

### Maine Municipal Association

|                 |             |
|-----------------|-------------|
| Appropriated    | \$ 1,671.00 |
| Expended        | \$ 1,671.00 |
| Back to Surplus | \$ 0.00     |

## 2017 Selectman's Financial Report cont.

### Liability/Property

|                 |                    |
|-----------------|--------------------|
| Appropriated    | \$ 10,604.00       |
| Expended        | \$ 10,604.00       |
| Back to Surplus | \$ <del>0.00</del> |

### Liability Public Officials/Bonds

|                 |                    |
|-----------------|--------------------|
| Appropriated    | \$ 1,565.00        |
| Expended        | \$ 1,565.00        |
| Back to Surplus | \$ <del>0.00</del> |

### Workers Comp/Unemployment

|                 |                    |
|-----------------|--------------------|
| Appropriated    | \$ 1,550.00        |
| Expended        | \$ 1,550.00        |
| Back to Surplus | \$ <del>0.00</del> |

### Municipal Building Expense

|                      |   |
|----------------------|---|
| Appropriated         | \$ 31,000.00 + Revenues   |
| Electricity          | \$ 5095.06 (MCC)  |
| Electricity          | \$ 776.39 (Old TO&Shaw)   |
| Telephone            | \$ 1,729.16   |
| Heating-MCC          | \$ 5,205.80 (Pellets \$3,032.40, 15.96 ton @ \$199/ton)<br>LP \$305.85 (91.6 gal@3.339)<br>(Oil \$1,867.55, 900.30 gal, ( <a href="#">121.9@1.999</a> ,<br><a href="#">49.7@2.049</a> , <a href="#">728.70@2.099</a> ) Service \$609.38 |
| Heating              | \$ 1,309.21 (Old TO/Shaw)   |
| Office Supplies      | \$ 2,834.95   |
| Postage              | \$ 616.75   |
| Annual Report        | \$ 1,126.00   |
| Registry of Deeds    | \$ 49.50  |
| Elections            | \$ 1,073.00   |
| Security             | \$ 276.00   |
| Mowing               | \$ 1,430.00   |
| Plowing              | \$ 2,680.00   |
| Internet/Web         | \$ 236.76   |
| Building Maintenance | \$ 2,837.31   |
| Legal                | \$ 35.00  |
| Training/Mileage     | \$ 457.00   |
| Town Office Misc     | \$ 438.68   |
| Janitorial           | \$ 2,316.00   |

## 2017 Selectman's Financial Report cont.

### Municipal Building Expense cont.

|                      |    |                 |                          |
|----------------------|----|-----------------|--------------------------|
| MCC Supplies         | \$ | 567.89          |                          |
| Expended             | \$ | 31,090.46       | (before Revenue)         |
| Transfrd to MCC acct | \$ | 3,859.54        |                          |
| Revenues             | \$ | 3,950.00        |                          |
| Expended             | \$ | 31,000.00       | (after Revenue&Transfer) |
| Back to Surplus      | \$ | <del>0.00</del> |                          |

### Trio (Harris)

|                 |    |                 |
|-----------------|----|-----------------|
| Appropriated    | \$ | 5,000.00        |
| Expended        | \$ | 5,000.00        |
| Back to Surplus | \$ | <del>0.00</del> |

### Assessing

|                           |    |                 |
|---------------------------|----|-----------------|
| Appropriated              | \$ | 9,000.00        |
| Expended                  | \$ | 3,806.25        |
| Trans to Asses Reval Acct | \$ | 5,193.75        |
| Back to Surplus           | \$ | <del>0.00</del> |

### Transfer Station/Recycling

|                           |    |                      |
|---------------------------|----|----------------------|
| Appropriated              | \$ | 25,000.00 + Revenues |
| Attendant                 | \$ | 7,150.00             |
| Central Maine Septic      | \$ | 1,044.00             |
| Waste Manage Recycle      | \$ | 2,305.38             |
| Licensing                 | \$ | 429.00               |
| Mowing                    | \$ | 270.00               |
| Plowing                   | \$ | 1,710.00             |
| Waste Manage Trash        | \$ | 15,154.04            |
| Miscellaneous             | \$ | 314.51               |
| Blue Bags                 | \$ | 0.00                 |
| Expended (before Revenue) | \$ | 28,376.93            |
| Revenue                   | \$ | 12,140.50            |
| Expended (after Revenue)  | \$ | 16,236.43            |
| Back to Surplus           | \$ | 8,763.57             |

### Planning Board

|                 |    |          |
|-----------------|----|----------|
| Appropriated    | \$ | 1,000.00 |
| Expended        | \$ | 495.00   |
| Back to Surplus | \$ | 505.00   |

## 2017 Selectman's Financial Report cont.

### Animal Control

|                           |    |                        |
|---------------------------|----|------------------------|
| Appropriated              | \$ | 5,100.00 + Dog Revenue |
| ACO Salary                | \$ | 2,400.00               |
| Mileage                   | \$ | 300.24                 |
| Service Calls             | \$ | 675.00                 |
| Humane Society            | \$ | 969.44                 |
| Expended (before Revenue) | \$ | 4,344.68               |
| Revenue                   | \$ | 503.00                 |
| Expended (after Revenue)  | \$ | 3,841.68               |
| Back to Surplus           | \$ | 1258.32                |

### Cemetery Care

|                           |    |                          |
|---------------------------|----|--------------------------|
| Appropriated              | \$ | 3,500.00 + Fund Interest |
| Mowing                    | \$ | 2,420.00                 |
| Flags                     | \$ | 728.48                   |
| Stone Work (repairs)      | \$ | 400.00                   |
| Expended (before Revenue) | \$ | 3,548.48                 |
| Fund Interest             | \$ | 48.48                    |
| Expended (after Revenue)  | \$ | 3,500.00                 |
| Back to Surplus           | \$ | 0.00                     |

### Emergency Management

|                 |    |          |
|-----------------|----|----------|
| Appropriated    | \$ | 1,500.00 |
| Insurance       | \$ | 365.00   |
| Miscellaneous   | \$ | 1,135.00 |
| Expended        | \$ | 1,500.00 |
| Back to Surplus | \$ | 0.00     |

### Annual Audit 2016

|                 |    |          |
|-----------------|----|----------|
| Appropriated    | \$ | 3,000.00 |
| Expended        | \$ | 3,000.00 |
| Back to Surplus | \$ | 0.00     |

### Shaw Library

|                 |    |          |
|-----------------|----|----------|
| Appropriated    | \$ | 9,325.00 |
| Expended        | \$ | 9,325.00 |
| Back to Surplus | \$ | 0.00     |

## 2017 Selectman's Financial Report cont.

### Public Safety & Fire Protection

|                         |    |           |
|-------------------------|----|-----------|
| Appropriated            | \$ | 20,135.00 |
| Norridgewock Fire Dept. | \$ | 19,635.00 |
| Street Lights           | \$ | 231.04    |
| Traffic Light           | \$ | 239.68    |
| Expended                | \$ | 20,105.72 |
| Back to Surplus         | \$ | 29.28     |

### Summer Roads

|                      |    |           |
|----------------------|----|-----------|
| Appropriated         | \$ | 85,000.00 |
| Signs/Posts          | \$ | 311.39    |
| Grading              | \$ | 21,425.00 |
| Road Maint. Labor    | \$ | 15,037.50 |
| Roadside Mowing      | \$ | 1,575.00  |
| Road Maint. Material | \$ | 29,284.00 |
| Cold Patch           | \$ | 1,316.64  |
| Culverts             | \$ | 350.00    |
| Fabrics              | \$ | 4,783.82  |
| Misc                 | \$ | 2,340.00  |
| Moved to LRAP        | \$ | 8,446.50  |
| Expended             | \$ | 84,869.85 |
| Back to Surplus      | \$ | 130.15    |

### L.R.A.P

|                   |    |           |   |
|-------------------|----|-----------|---|
| Appropriated      | \$ | 32,909.43 | (Surplus-\$10k, Summer Roads-up to \$10k, Town Forest Fund-\$12,909.43+int) |
| Appropriated LRAP | \$ | 32,209.55 |   |
| Town Forest Fund  | \$ | 12,936.17 |   |
| Summer Roads      | \$ | 8,446.50  |   |
| Expended          | \$ | 53,592.22 |   |
| Back to Surplus   | \$ | 10,000.00 |   |

### Winter Roads

|                        |    |            |   |
|------------------------|----|------------|---|
| Appropriated Taxes     | \$ | 20,000.00  |   |
| Appropriated Excise    | \$ | 110,000.00 |   |
| Winter Road Contract   | \$ | 111,004.32 |   |
| Sand Purchase/Trucking | \$ | 22,676.11  | (1992 yds. @ \$6.00/yd, 360 yd @ \$5.00/yd, 816 yd @ \$3.00/yd) |
| Salt Purchase          | \$ | 15,890.65  | 236.75 tons (473,500 lbs. @ \$.03356/lb)                        |

## 2017 Selectman's Financial Report cont.

### Winter Roads cont.

|                     |    |            |                                      |
|---------------------|----|------------|--------------------------------------|
| Sand/Salt Mix       | \$ | 5,544.00   | (3,168 yds. @ 1.75/yd)               |
| Salt Shed Electric  | \$ | 289.90     |                                      |
| Expended            | \$ | 157,414.98 |                                      |
| Actual Excise       | \$ | 134,761.34 | (BMV- \$133,363.34/IF&W- \$1,398.00) |
| Expended from Taxes | \$ | 20,000.00  |                                      |
| Taken from Surplus  | \$ | 2653.64    |                                      |

### General Assistance

|                          |    |           |
|--------------------------|----|-----------|
| Appropriated             | \$ | 17,500.00 |
| Disbursed                | \$ | 11,141.55 |
| State Reimbursements     | \$ | 5,742.10  |
| Expended after reimburse | \$ | 5,399.45  |
| Back to Surplus          | \$ | 12,100.55 |

### Charity

|                      |    |          |
|----------------------|----|----------|
| Appropriated         | \$ | 2,000.00 |
| Christmas Baskets    | \$ | 630.40   |
| Local assistance     | \$ | 1,069.25 |
| Spectrum Generations | \$ | 100.00   |
| HV of SC             | \$ | 100.00   |
| HV of WA             | \$ | 100.00   |
| Expended             | \$ | 1,999.65 |
| Back to Surplus      | \$ | 0.35     |

### Mercer Old Home Days

|                 |    |        |
|-----------------|----|--------|
| Appropriated    | \$ | 500.00 |
| Expended        | \$ | 500.00 |
| Back to Surplus | \$ | 0.00   |

### Mercer Historical Society

|                 |    |        |
|-----------------|----|--------|
| Appropriated    | \$ | 500.00 |
| Expended        | \$ | 500.00 |
| Back to Surplus | \$ | 0.00   |

## 2017 Selectman's Financial Report cont.

### Youth Leagues

|                 |    |          |
|-----------------|----|----------|
| Appropriated    | \$ | 1,000.00 |
| Expended        | \$ | 600.00   |
| Back to Surplus | \$ | 400.00   |

### Scholarship Awards

|                         |    |                   |
|-------------------------|----|-------------------|
| Appropriated            | \$ | 425.00 + Interest |
| Ethel Springer Scholar. | \$ | 200.00            |
| Helen& William True     | \$ | 200.00            |
| Pressey Prize           | \$ | 25.00             |
| Interest                | \$ | 16.55             |
| Expended                | \$ | 441.55            |
| Back to Surplus         | \$ | <del>0.00</del>   |

### CEO/ LPI Training

|                 |    |        |
|-----------------|----|--------|
| Appropriated    | \$ | 400.00 |
| Expended        | \$ | 0.00   |
| Back to Surplus | \$ | 400.00 |

### CEO Compensation

|                 |    |                       |
|-----------------|----|-----------------------|
| Appropriated    | \$ | 1,500.00 (\$15.00/hr) |
| Expended        | \$ | 502.50                |
| Back to Surplus | \$ | 997.50                |

### North Pond Association

|                 |    |                 |
|-----------------|----|-----------------|
| Appropriated    | \$ | 1,000.00        |
| Expended        | \$ | 1,000.00        |
| Back to Surplus | \$ | <del>0.00</del> |

### Road Emergency Fund

|                 |    |   |
|-----------------|----|---|
| Appropriated    | \$ | 2,000.00                                  |
| Expended        | \$ | 2,000.00 (Transferred to Road Main. Fund) |
| Back to Surplus | \$ | <del>0.00</del>                           |

### First Response Rescue Service

|                 |    |          |
|-----------------|----|----------|
| Appropriated    | \$ | 4,600.00 |
| Expended        | \$ | 1,630.98 |
| Back to Surplus | \$ | 2,969.02 |

## 2017 Selectman's Financial Report cont.

### Health Insurance

|                 |    |           |
|-----------------|----|-----------|
| Appropriated    | \$ | 10,175.00 |
| Expended        | \$ | 10,174.41 |
| Back to Surplus | \$ | 0.59      |



2017 Real Estate Valuations

| Mercer         | 2017 Real Estate Valuation Report  |  |            |                |             | Page 1           |
|----------------|--|--|------------|----------------|-------------|------------------|
| Account Number | Name   | Map/Lot                                | Land Value | Building Value | Total Value | (W/o Exemptions) |
| 242            | Abbott, Sharon L & Lafontaine, Robert                                    | 6/3-1                                  | 25,600     | 45,692         | 71,292      |                  |
| 331            | Adams, Cody R  | 7/27                                   | 39,112     | 59,806         | 98,918      |                  |
| 801            | Alexson, Shane   | 0/0                                    |            | 15,113         | 15,113      |                  |
| 34             | Anderson, Lawrence B Jr  | 10/18-6, 10/21-3                       | 30,704     | 11,327         | 42,031      |                  |
| 360            | Anthos, James c/o Michael Paczesny                                       | 7/42-2                                 | 37,080     | 103,753        | 140,833     |                  |
| 103            | Axelman, David S, Dorney, Ann E, Culley, Denis T & Berty D               | 1/2 & 1/4                              | 87,050     |                | 87,050      |                  |
| 554            | Ayer, Bryant & Vickie  | 12/3                                   | 24,457     | 34,209         | 58,666      |                  |
| 139            | Bacon, James F   | 2/1-10                                 | 41,300     | 25,641         | 66,941      |                  |
| 608            | Baker, Dale&Denn,Merry, Rowena&Lenfest, Regina, Baker, Kendall & Barbara | 14/20                                  | 62,390     |                | 62,390      |                  |
| 590            | Baker, Dean A & Deborah D  | 14/1 & 14/2                            | 142,484    | 34,340         | 176,824     |                  |
| 91             | Balگووڤن, Warren P & Helen W   | 6/35                                   | 5,280      |                | 5,280       |                  |
| 126            | Ball, Rebecca A  | 1/18-2                                 | 206,448    | 105,403        | 131,851     |                  |
| 741            | Baran, Paula T   | 4/8C                                   | 48,330     |                | 48,330      |                  |
| 36             | Bartholf, Mychael F & Susan Ann  | 4/3 & 4/3-1                            | 52,160     | 203,117        | 255,277     |                  |
| 316            | Bean, Robert E - TR of Maydec Trust                                      | 7/20-1-1                               | 16,350     |                | 16,350      |                  |
| 329            | Beaulier, Richard H & Frances G  | 7/25                                   | 19,968     | 77,044         | 97,012      |                  |
| 203            | Bedford, Raymond & Stacy   | 4/12-1                                 | 21,450     | 94,805         | 116,255     |                  |
| 200            | Bedford, Raymond & Stacy   | 4/8B                                   | 28,820     | 110,129        | 138,949     |                  |
| 17             | Beeuwkes, Christiaan J & Dorothea M                                      | 11/31-7/28B,28,28-1,28-2,port28-4&28-5 | 20,342     | 120,671        | 150,013     |                  |
| 268            | Beeuwkes, Christian J & Dorothea M                                       | 6/20                                   | 23,540     |                | 23,540      |                  |
| 749            | Beeuwkes, Christian J & Dorothea M                                       | 7/28-4                                 | 13,300     |                | 13,300      |                  |
| 192            | Belanger, Cole A   | 4/4B                                   | 59,260     | 77,264         | 136,524     |                  |
| 595            | Bellavance, Diana F & Ronald   | 14/7                                   | 136,383    | 61,353         | 197,736     |                  |
| 412            | Bender, Rick R & Kelley, Karen A   | 8/3-1-2                                | 23,559     | 33,686         | 57,245      |                  |
| 409            | Bennett, Craig S & Robinson, Sarah                                       | 8/7-9                                  | 22,503     | 18,592         | 41,095      |                  |
| 37             | Bentinen, David D & Eda L  | 3/18 & 3/19                            | 62,290     | 52,303         | 114,593     |                  |
| 109            | Bentinen, David D & Eda L  | 1/10                                   | 17,500     | 69,383         | 86,883      |                  |
| 162            | Benway, Christopher J & Carolyn J  | 3/2-1                                  | 17,424     | 25,554         | 42,978      |                  |
| 653            | Benway, Christopher J & Carolyn J  | 3/2                                    | 19,760     |                | 19,760      |                  |
| 535            | Berube, Ray & Tara   | 11/11                                  | 19,357     | 45,862         | 65,219      |                  |
| 38             | Bessy Development Company  | 6/36                                   | 44,958     |                | 44,958      |                  |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report                     |                         |            |                |             |                  |  |  | Page 2 |
|----------------|---|-------------------------|------------|----------------|-------------|------------------|--|--|--------|
| Account Number | Name  | Map/Lot                 | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |        |
| 500            | Bilodeau, Michael H & Eleanor L                       | 10/6-2                  | 22,300     | 41,282         | 63,582      |                  |  |  |        |
| 663            | Bishop, Alan L & Helmi J                              | 9/32                    | 19,401     | 51,586         | 70,987      |                  |  |  |        |
| 421            | Blair, Paul   | 8/23                    | 31,320     |                | 31,320      |                  |  |  |        |
| 182            | Bliss, Norman I & Melodie A                           | 3/30                    | 25,050     | 46,807         | 71,857      |                  |  |  |        |
| 183            | Bliss, Shirley A                                      | 3/30-1                  | 21,325     | 28,825         | 50,150      |                  |  |  |        |
| 114            | Bolduc, Cindy G & Daniel R                            | 1/12-1 & 1/12           | 52,264     | 127,442        | 179,706     |                  |  |  |        |
| 115            | Bolduc, Robert & Jeannette                            | 1/12-2                  | 17,500     | 76,280         | 93,780      |                  |  |  |        |
| 124            | Bolster, Brian L & Lu Ann                             | 1/17                    | 22,172     | 27,993         | 50,165      |                  |  |  |        |
| 121            | Bolster, Brian L & Lu Ann E                           | 1/16-3                  | 16,714     |                | 16,714      |                  |  |  |        |
| 623            | Borman, Diana L TR, Robert B Borman Irrevocable Trust | 15/17                   | 160,192    | 146,020        | 310,202     |                  |  |  |        |
| 507            | Bottrill, Judith E                                    | 10/11-3                 | 25,194     | 284,731        | 309,925     |                  |  |  |        |
| 670            | Bouchard, Joseph E & Kristen                          | 10/18-8                 | 39,140     | 9,903          | 49,043      |                  |  |  |        |
| 569            | Bouchard, Walter & Frances                            | 13/17                   | 73,390     | 34,118         | 107,508     |                  |  |  |        |
| 39             | Bouchard, Wayne & Joshua W                            | 10/21-1                 | 20,840     |                | 20,840      |                  |  |  |        |
| 294            | Bourassa, Andrew R & Stacie L                         | 7/3-2 & 7/3             | 31,401     | 163,710        | 195,111     |                  |  |  |        |
| 320            | Bowker, Brian J                                       | 10/22                   | 20,840     |                | 20,840      |                  |  |  |        |
| 282            | Brann, Clayton D & Maria L                            | 6/30-1                  | 21,164     | 110,134        | 131,298     |                  |  |  |        |
| 285            | Brann, Letha W & Davis, Eudine                        | 6/34                    | 29,100     | 38,301         | 67,401      |                  |  |  |        |
| 281            | Brann, Letha W, Clayton D & Wesley                    | 6/30                    | 122,969    |                | 122,969     |                  |  |  |        |
| 599            | Brenner, Michael P & Pamela J                         | 14/11 & 14-12           | 119,840    | 46,458         | 166,298     |                  |  |  |        |
| 442            | Bridges, Dexter E & Theresa A                         | 8/42                    | 30,340     | 137,557        | 167,897     |                  |  |  |        |
| 364            | Brown, Dana C   | 7/42-5                  | 37,065     | 50,069         | 87,134      |                  |  |  |        |
| 42             | Brown, Michael R & Dawn L                             | 1/3                     | 3,774      |                | 3,774       |                  |  |  |        |
| 598            | Brunjes, Carol  | 14/10                   | 130,000    | 90,046         | 220,046     |                  |  |  |        |
| 481            | Bunker, Eric R  | 9/22                    | 39,780     | 148,010        | 187,790     |                  |  |  |        |
| 460            | Bunker, Eric R  | 9/6B                    | 20,680     |                | 20,680      |                  |  |  |        |
| 43             | Burr, Robert & Mary                                   | 8/46-1, 8/46-2 & 8/46-3 | 47,938     | 236,599        | 284,537     |                  |  |  |        |
| 45             | Burr, Robert A & Mary E                               | 5/20                    | 4,576      |                | 4,576       |                  |  |  |        |
| 44             | Burr, Robert A & Mary E                               | 6/23                    | 18,061     |                | 18,061      |                  |  |  |        |
| 262            | Burr, Robert A & Mary E                               | 6/16                    | 48,543     | 193,246        | 241,789     |                  |  |  |        |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report      |                            |            |                |             |                  | Page 3 |
|----------------|--|----------------------------|------------|----------------|-------------|------------------|--------|
| Account Number | Name                                   | Map/Lot                    | Land Value | Building Value | Total Value | (W/o Exemptions) |        |
| 46             | Bushnell, Charles R & Robert           | 1/15                       | 25,948     |                | 25,948      |                  |        |
| 154            | Bushnell, Charles R & Robert           | 2/9                        | 13,100     |                | 13,100      |                  |        |
| 276            | Bushnell, David H, Trustee             | 6/25                       | 59,340     |                | 59,340      |                  |        |
| 275            | Bushnell, David H, Trustee             | 6/25A                      |            | 21,484         | 21,484      |                  |        |
| 47             | Bushnell, David H, Trustee             | 6/6                        | 40,435     |                | 40,435      |                  |        |
| 48             | Bushnell, William                      | 6/6-1                      | 40,087     |                | 40,087      |                  |        |
| 492            | Bussell, Eric                          | 0/0                        |            | 3,288          | 3,288       |                  |        |
| 389            | Byron, Glenn D & Gilbert, Antoinette M | 7/58-1                     | 11,911     |                | 11,911      |                  |        |
| 196            | Cahill, John B                         | 4/5-4                      | 20,800     | 71,880         | 92,680      |                  |        |
| 652            | Cameron, Andrea D                      | 3/2-2                      | 16,520     |                | 16,520      |                  |        |
| 259            | Campbell, Jeffrey                      | 6/13                       | 24,300     | 106,348        | 130,648     |                  |        |
| 150            | Cashman, Donald J & Shirley            | 2/8-6                      | 15,634     |                | 15,634      |                  |        |
| 153            | Cashman, Donald J & Shirley            | 2/8-10                     | 24,031     | 15,257         | 39,288      |                  |        |
| 138            | Cassidy, David S & Amy L.              | 2/1-9-1                    | 11,900     |                | 11,900      |                  |        |
| 257            | Catabia, Leonard & Barbara             | 6/11                       | 21,307     | 82,720         | 104,027     |                  |        |
| 317            | Cautillo, Joseph A                     | 7/20-1A                    | 15,400     |                | 15,400      |                  |        |
| 759            | Central Maine Power Company            | 1/999                      |            | 1,208,376      | 1,208,376   |                  |        |
| 178            | Chamberlain Trust                      | 3/24                       | 40,882     |                | 40,882      |                  |        |
| 177            | Chamberlain, Eric                      | 3/23                       | 19,436     |                | 19,436      |                  |        |
| 49             | Chamberlain, John R                    | 3/21, 3/26 & 3/16-3        | 20,798     |                | 20,798      |                  |        |
| 179            | Chamberlain, John R                    | 3/25                       | 32,109     |                | 32,109      |                  |        |
| 50             | Chamberlain, John R                    | 6/26-1, 6/26-3 & Port 6/26 | 92,684     | 108,954        | 201,638     |                  |        |
| 277            | Chamberlain-Merry, Bonny               | 6/26-2                     | 20,800     | 57,990         | 78,790      |                  |        |
| 295            | Chandler, Jennifer                     | 7/3-1                      | 26,940     | 33,928         | 60,868      |                  |        |
| 101            | Chantry, Allen B & Dolores L           | 10/18-1                    | 7,084      |                | 7,084       |                  |        |
| 358            | Charles, Raymond F & Maryellen         | 7/42-1                     | 25,372     | 98,850         | 124,222     |                  |        |
| 322            | Chouinard, James                       | 7/20-6                     | 24,454     | 84,949         | 109,403     |                  |        |
| 321            | Chouinard, James & Mary                | 7/20-5                     | 15,340     |                | 15,340      |                  |        |
| 24             | Civitella, Donald & Donna              | 10/11                      | 51,260     | 358,478        | 409,738     |                  |        |
| 463            | Clark, Bruce W & Mary J                | 9/10-1                     | 26,080     |                | 26,080      |                  |        |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report       |                                     |            |                |             |                  | Page 4 |
|----------------|---|-------------------------------------|------------|----------------|-------------|------------------|--------|
| Account Number | Name                                    | Map/Lot                             | Land Value | Building Value | Total Value | (W/o Exemptions) |        |
| 609            | Clavet, Randy R & Kay L                 | 14/22                               | 97,085     | 79,609         | 176,694     |                  |        |
| 122            | Clement, Clay                           | 1/16-4                              | 34,874     | 75,828         | 110,702     |                  |        |
| 241            | Clement, Laurie                         | 6/3                                 | 30,035     | 75,071         | 105,106     |                  |        |
| 700            | Colson, Hunter A & Spencer, Jessica Lee | 10/27                               | 57,600     | 31,605         | 89,205      |                  |        |
| 144            | Conant, Dwayne, John & Gregory          | 2/8                                 | 37,088     | 17,660         | 54,748      |                  |        |
| 249            | Cormier (Bartlett), Lacey B             | 6/4                                 | 24,300     | 128,543        | 152,843     |                  |        |
| 435            | Corson, Charles W & Lori Ann            | 8/34                                | 47,823     | 73,703         | 121,526     |                  |        |
| 351            | Corson, Kathleen A                      | 7/39                                | 33,588     |                | 33,588      |                  |        |
| 437            | Corson, Kathleen A                      | 8/34-3                              | 19,452     | 23,553         | 43,005      |                  |        |
| 556            | Corson, Scott M                         | 12/4                                | 25,860     | 159,111        | 184,971     |                  |        |
| 148            | Coulstring, Matthew & Kimberly          | 2/8-4                               | 27,223     | 41,336         | 68,559      |                  |        |
| 53             | Cousineau Lumber, Inc                   | 6/41                                | 6,948      |                | 6,948       |                  |        |
| 52             | Cousineau Lumber, Inc                   | 6/28                                | 27,170     |                | 27,170      |                  |        |
| 431            | Cowing, Wayne                           | 4/6-5                               | 9,949      |                | 9,949       |                  |        |
| 197            | Cowing, Wayne B                         | 4/6                                 | 10,130     |                | 10,130      |                  |        |
| 323            | Cox, John III                           | 7/20-7                              | 28,182     | 16,246         | 44,428      |                  |        |
| 391            | Crandall, Jesse & Debra                 | 8/1-1,1-2,1-2A,1-4-2,1-1A,7/11-2&29 | 86,750     | 90,571         | 177,321     |                  |        |
| 20             | Cromwell, Gary R                        | 8/34-1                              | 20,150     | 22,405         | 42,555      |                  |        |
| 669            | Crowley, Brian J                        | 10/21                               | 4,485      |                | 4,485       |                  |        |
| 54             | Crowley, Brian J                        | 10/21-2                             | 19,671     | 18,636         | 38,307      |                  |        |
| 510            | Crowley, Elizabeth                      | 10/14                               | 34,958     |                | 34,958      |                  |        |
| 21             | Crowley, Elizabeth                      | 10/10                               | 42,112     | 118,755        | 160,867     |                  |        |
| 18             | Crowley, Susan L                        | 10/14-1                             | 28,548     | 170,764        | 199,312     |                  |        |
| 55             | Culley, Denis T & Betty D               | 4/9                                 | 37,653     | 70,297         | 107,950     |                  |        |
| 559            | Cunningham, Debra E & Powell, Laurie A  | 13/5                                | 71,555     | 25,686         | 97,241      |                  |        |
| 558            | Cunningham, Debra E & Powell, Laurie A  | 13/4                                | 41,285     | 18,438         | 59,723      |                  |        |
| 675            | Cunningham, Nathan                      | 4/13-5                              | 13,846     |                | 13,846      |                  |        |
| 56             | Currier, Blynn & Oldfield, Irene M      | 8/20                                | 8,905      |                | 8,905       |                  |        |
| 480            | DaCosta, Albert                         | 9/21                                | 17,440     | 13,885         | 31,325      |                  |        |
| 6              | Davies, Phyllis C & Judkins, Jessie E   | 3/21-1                              | 19,196     | 12,909         | 32,105      |                  |        |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |   |                     |            |                |             |                  | Page 5 |
|-----------------------------------|----------------|---|---------------------|------------|----------------|-------------|------------------|--------|
| Mercer                            | Account Number | Name  | Map/Lot             | Land Value | Building Value | Total Value | (W/o Exemptions) |        |
|                                   |                |   |                     |            |                |             |                  |        |
|                                   | 405            | Davis, Eva L                                      | 8/7-6               | 25,914     | 47,753         | 73,667      |                  |        |
|                                   | 11             | Davis, George S Jr                                | 9/31                | 38,000     | 63,524         | 101,524     |                  |        |
|                                   | 348            | Davis, Morgan J                                   | 7/36-1              | 19,500     | 69,878         | 89,378      |                  |        |
|                                   | 166            | Davis, Paula                                      | 3/9                 | 24,940     | 66,513         | 91,453      |                  |        |
|                                   | 812            | Davis, William G                                  | 7/12                | 34,154     | 43,770         | 77,924      |                  |        |
|                                   | 436            | DeGregory, Anthony Jr                             | 8/34-2              | 22,100     | 27,238         | 49,338      |                  |        |
|                                   | 601            | Del Bene, Jack O                                  | 14/14               | 130,000    | 93,699         | 223,699     |                  |        |
|                                   | 155            | Del Bene, Jack O                                  | 2/11                | 4,031      |                | 4,031       |                  |        |
|                                   | 325            | Dellarma, Alexander E                             | 7/21                | 38,340     |                | 38,340      |                  |        |
|                                   | 490            | Dellarma, Edward J Jr                             | 9/35-1              | 22,477     | 47,790         | 70,267      |                  |        |
|                                   | 57             | Dellarma, Kimberly A & Thomas N                   | 9/5-1a              | 30,173     | 126,754        | 156,927     |                  |        |
|                                   | 541            | Dellarma, Peter & Sherry                          | 11/17               | 28,826     | 26,009         | 54,835      |                  |        |
|                                   | 314            | Dellarma, Terry M                                 | 7/16                | 17,500     | 16,117         | 33,617      |                  |        |
|                                   | 223            | Demon, Christopher & VonKrebs-Cimcorino, Danielle | 5/16C               | 23,278     | 75,710         | 98,988      |                  |        |
|                                   | 135            | Dewdney, Peter G & Betsy J A                      | 2/5, 2/5B & 2/1-6   | 63,872     | 57,494         | 121,366     |                  |        |
|                                   | 135            | Dewdney, Peter G & Betsy J A                      |                     |            | 9,781          | 9,781       |                  |        |
|                                   | 318            | Diamond, Fredrick C, Estate of                    | 7/20-2              | 15,700     |                | 15,700      |                  |        |
|                                   | 467            | Dicranian, Diane & Powers, Jacquelyn              | 9/13                | 26,560     | 54,219         | 80,779      |                  |        |
|                                   | 394            | Doane, Deborah J                                  | 8/3-1               | 23,910     | 50,868         | 74,778      |                  |        |
|                                   | 151            | Doane, John E                                     | 2/8-7 * 2/8-8       | 29,085     | 3,105          | 32,190      |                  |        |
|                                   | 272            | Doane, Kenneth L IV                               | 6/22-2              | 17,482     | 63,848         | 81,330      |                  |        |
|                                   | 270            | Doane, Richard L & Jane A                         | 6/21 & 6/22         | 45,146     | 17,120         | 62,266      |                  |        |
|                                   | 273            | Doane, W Russell                                  | 6/22-3              | 17,482     | 5,552          | 23,034      |                  |        |
|                                   | 147            | Doore, Stephen C                                  | 2/8-3               | 19,074     |                | 19,074      |                  |        |
|                                   | 328            | Dorey, Duane                                      | 7/24                | 54,362     | 158,849        | 213,211     |                  |        |
|                                   | 689            | Dow, Deborah J                                    | 14/23               | 129,280    | 79,822         | 209,102     |                  |        |
|                                   | 628            | Downing, Toby A & Amy C                           | 15/22               | 96,245     |                | 96,245      |                  |        |
|                                   | 496            | Doyle, James A Estate of                          | 10/4                | 20,100     | 39,907         | 60,007      |                  |        |
|                                   | 204            | Doyle, Michael & Aileen                           | 4/13, 13/1 & 4/13-1 | 141,653    |                | 141,653     |                  |        |
|                                   | 26             | Doyle, Michael M & Aileen V                       | 13/2                | 75,610     | 68,995         | 144,605     |                  |        |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |   |                 |            |                | Page 6           |  |
|-----------------------------------|----------------|---|-----------------|------------|----------------|------------------|--|
| Mercer                            | Account Number | Name                                      | Map/Lot         | Land Value | Building Value | Total Value      |  |
|                                   |                |   |                 |            |                | (W/o Exemptions) |  |
| 404                               |                | Drodge (Cushing), Lori A                  | 8/7-5           | 25,500     | 175,244        | 200,744          |  |
| 58                                |                | Dubay, Evelyn M, Trustee                  | 5/26            | 40,842     |                | 40,842           |  |
| 302                               |                | Dubay, Wayne E                            | 7/4-1           | 24,864     | 60,327         | 85,191           |  |
| 254                               |                | Dubois, Heidi                             | 6/7-2-3         | 20,150     | 129,677        | 149,827          |  |
| 449                               |                | Dunne, Thomas J                           | 8/48-1          | 66,533     | 117,092        | 183,625          |  |
| 513                               |                | Duperry, Philip L & Margaret A            | 10/15           | 36,340     |                | 36,340           |  |
| 424                               |                | Duquette, Larry J & Mary P                | 8/26            | 38,280     | 66,734         | 105,014          |  |
| 764                               |                | Dutill, Christopher P                     | 1/6-1           | 24,781     | 105,288        | 130,069          |  |
| 106                               |                | Dutilli, Paul & Dale                      | 1/6             | 21,229     | 67,834         | 89,063           |  |
| 478                               |                | Dwinal, Philip B                          | 9/19-5 & 9/19-6 | 17,764     |                | 17,764           |  |
| 744                               |                | Easler, Chris                             | 0/0             |            | 10,290         | 10,290           |  |
| 718                               |                | Ellis, David                              | 11/27           | 19,175     | 16,989         | 36,164           |  |
| 195                               |                | Enos, Steven & Sarah C                    | 4/5-3           | 22,100     | 86,346         | 108,446          |  |
| 800                               |                | Everett, Eric C & Amy L & Everett, Ryan W | 13/24-1         | 2,417      |                | 2,417            |  |
| 574                               |                | Everett, Eric C & Amy L & Everett, Ryan W | 13/22 & 13-23   | 140,778    | 62,372         | 203,150          |  |
| 575                               |                | Everett, Ricky B & Nancy L                | 13/24           | 123,340    | 42,154         | 165,494          |  |
| 400                               |                | Fahey, Earl N                             | 8/7             | 34,720     |                | 34,720           |  |
| 212                               |                | Farley, Deborah                           | 5/3-1           | 8,000      |                | 8,000            |  |
| 539                               |                | Ferrara, Brian S                          | 11/15           | 19,465     | 56,329         | 75,794           |  |
| 335                               |                | Ferrara, Donald & Frances                 | 7/30-3          | 19,500     | 31,217         | 50,717           |  |
| 485                               |                | Ferrara, Donald & Frances                 | 9/28 & 9/28-1   | 39,100     | 76,664         | 115,764          |  |
| 62                                |                | Fisher, Frederick O                       | 4/4             | 30,488     | 45,979         | 76,467           |  |
| 225                               |                | Fortin, Michael L & Wanda L               | 5/17            | 27,370     | 137,568        | 164,938          |  |
| 666                               |                | Foster, Chrystal                          | 7/2             | 25,800     | 62,280         | 88,080           |  |
| 208                               |                | Foster, Stephen A                         | 5/1             | 41,916     |                | 41,916           |  |
| 215                               |                | Foster, Stephen A                         | 5/7-1           | 20,140     | 9,492          | 29,632           |  |
| 785                               |                | Fowle, Jeffery E                          | 8/22-1          | 17,982     |                | 17,982           |  |
| 420                               |                | Fowle, Jeffery E                          | 8/22            | 29,018     | 91,090         | 120,108          |  |
| 443                               |                | Fox, Wendy L, Heirs of                    | 8/43            | 26,614     | 59,382         | 85,996           |  |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report  |                             |            |                |             |                  |  |  |  | Page 7 |
|----------------|------------------------------------|-----------------------------|------------|----------------|-------------|------------------|--|--|--|--------|
| Account Number | Name                               | Map/Lot                     | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |  |        |
| 484            | French, Ronald E & Barbara D       | 9/27                        | 48,220     |                | 48,220      |                  |  |  |  |        |
| 453            | French, Ronald E & Barbara D       | 9/3                         | 49,920     | 212,118        | 262,038     |                  |  |  |  |        |
| 735            | Gagnon, Eric S & Suzanne M         | 5/29-1                      | 7,040      |                | 7,040       |                  |  |  |  |        |
| 236            | Gagnon, Normand H & Marion J       | 5/29-3                      | 22,300     | 203,397        | 225,697     |                  |  |  |  |        |
| 235            | Gagnon, Ronald A & Cynthia L       | 5/29, 3/29-2 & 5/26-1       | 29,489     | 188,998        | 218,487     |                  |  |  |  |        |
| 63             | Gardner, Robert E & Deborah P      | 3/28                        | 20,175     | 22,154         | 42,329      |                  |  |  |  |        |
| 111            | Gardner, Robert E & Deborah P      | 2/1-2, 2/3-1, 2/3-2 & 2/1-1 | 35,971     | 83,563         | 119,534     |                  |  |  |  |        |
| 252            | Gardner, Tina M & Robert J         | 6/7-2-1                     | 23,000     | 158,278        | 181,278     |                  |  |  |  |        |
| 418            | Geidel, Lance W & Shelly           | 8/17                        | 1,620      |                | 1,620       |                  |  |  |  |        |
| 102            | Genness, Fayelyne                  | 10/18-1-2                   | 21,078     | 8,632          | 29,710      |                  |  |  |  |        |
| 395            | Genness, Patrick J & Mary L        | 8/3-1-1                     | 36,844     | 49,866         | 86,710      |                  |  |  |  |        |
| 209            | Gentili, Steve J                   | 5/1-1                       | 21,800     | 23,096         | 44,896      |                  |  |  |  |        |
| 566            | George, Carol et al                | 13/14                       | 130,000    | 32,040         | 182,040     |                  |  |  |  |        |
| 506            | Gertie, Steven A & Jean G          | 10/11-2                     | 25,446     | 195,156        | 220,602     |                  |  |  |  |        |
| 629            | Gevecker, Karl R Trust             | 15/23                       | 106,412    | 68,226         | 174,638     |                  |  |  |  |        |
| 565            | Ghapco Inc                         | 13/13                       | 88,372     | 42,862         | 131,234     |                  |  |  |  |        |
| 568            | Ghaphery, Dr A.D. Maine Haven LLC  | 13/16                       | 10,403     |                | 10,403      |                  |  |  |  |        |
| 564            | Ghaphery, Dr A.D. Maine Haven LLC  | 13/12                       | 143,560    | 782,933        | 926,513     |                  |  |  |  |        |
| 190            | Gibson, James A & Cynthia J        | 4/2                         | 36,604     | 56,472         | 93,076      |                  |  |  |  |        |
| 392            | Gierczak, John M & Emma E          | 8/46-4                      | 24,602     |                | 24,602      |                  |  |  |  |        |
| 61             | Gilbert Family Revocable Trust     | 9/20                        | 52,793     | 64,240         | 117,033     |                  |  |  |  |        |
| 60             | Gilbert Family Revocable Trust     | 9/7                         | 28,335     | 155,475        | 183,810     |                  |  |  |  |        |
| 387            | Gilbert, Carol Ann & A.J. Trustees | 7/57                        | 78,840     |                | 78,840      |                  |  |  |  |        |
| 573            | Gilbert, Donald G & Lois L         | 13/21                       | 92,260     | 25,051         | 117,311     |                  |  |  |  |        |
| 476            | Gilbert, Marc J & Corina A         | 9/19 & 9/19-3               | 49,931     | 86,949         | 136,880     |                  |  |  |  |        |
| 64             | Gilbert, Michele A & Steven C      | 8/29-1-1                    | 16,500     |                | 16,500      |                  |  |  |  |        |
| 308            | Gilman, Gerald W                   | 7/10 & 7/11-1               | 43,670     | 126,981        | 170,651     |                  |  |  |  |        |
| 354            | Gilmore, Michael J                 | 7/40-1                      | 35,040     | 44,936         | 79,976      |                  |  |  |  |        |
| 637            | Goff, Nathan L                     | 2/11-2                      | 17,695     | 48,923         | 66,618      |                  |  |  |  |        |
| 614            | Goff, Nathan L & Davis, Jill       | 15/5                        | 61,280     |                | 61,280      |                  |  |  |  |        |
| 615            | Goff, Nathan L & Davis, Jill       | 15/6                        | 4,806      |                | 4,806       |                  |  |  |  |        |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |  |                     |            |                |                  | Page 8 |
|-----------------------------------|----------------|--|---------------------|------------|----------------|------------------|--------|
| Mercer                            | Account Number | Name   | Map/Lot             | Land Value | Building Value | Total Value      |        |
|                                   |                |  |                     |            |                | (W/o Exemptions) |        |
|                                   | 743            | Goodwin, Robert E & Roberta                  | 7/3A, 7/3-3 & 7/3-4 | 41,359     | 177,833        | 219,192          |        |
|                                   | 299            | Goodwin, Travis J                            | 7/3-6               | 15,040     |                | 15,040           |        |
|                                   | 164            | Gordon, Thomas U                             | 3/4 & 3/5           | 32,660     | 18,744         | 51,404           |        |
|                                   | 645            | Gould, Richard B Jr                          | 10/18-5             | 14,233     |                | 14,233           |        |
|                                   | 33             | Gould, Richard B Jr                          | 10/18-7             | 7,125      |                | 7,125            |        |
|                                   | 538            | Gove, Alan T & Nancy J                       | 11/14               | 19,452     | 88,650         | 108,102          |        |
|                                   | 341            | Grant, Janice L                              | 7/32-3-1            | 23,000     | 128,670        | 151,670          |        |
|                                   | 451            | Greaney, Scott R                             | 9/1                 | 50,700     | 143,524        | 194,224          |        |
|                                   | 16             | Greenblatt & Lufkin Enterprises              | 15/26               | 143,875    | 31,974         | 175,849          |        |
|                                   | 585            | Grenier, Laurent E & Ayer-Grenier, Bobbie-Jo | 13/36               | 34,085     |                | 34,085           |        |
|                                   | 581            | Guay, Mark                                   | 13/31               | 73,390     | 57,214         | 130,604          |        |
|                                   | 458            | Gunnarsson, Bjarki                           | 9/6                 | 27,252     | 28,283         | 55,535           |        |
|                                   | 473            | Hagar, Bradford H & Patricia C               | 9/18                | 27,600     | 131,001        | 158,601          |        |
|                                   | 466            | Hagar, Bradford H & Patricia C               | 9/12-1              | 10,000     |                | 10,000           |        |
|                                   | 471            | Hager, Bradford H & Patricia C               | 9/17                | 41,054     |                | 41,054           |        |
|                                   | 175            | Hakala, Teresa A                             | 3/17-1              | 21,400     | 52,671         | 74,071           |        |
|                                   | 250            | Hallee, Jean                                 | 6/5                 | 13,300     |                | 13,300           |        |
|                                   | 368            | Harris, Nina & Robert                        | 7/44-1              | 20,800     | 86158          | 106,958          |        |
|                                   | 7              | Harvey, Charles & Kathleen                   | 6/19                | 39,240     | 118,191        | 157,431          |        |
|                                   | 267            | Harvey, Charles & Kathleen                   | 6/17-5              | 14,500     |                | 14,500           |        |
|                                   | 266            | Harvey, Charles G & Kathleen F S             | 6/17-4              | 15,496     |                | 15,496           |        |
|                                   | 584            | Hasenkopf, Harald & Maren                    | 13/35               | 70,615     | 36,177         | 106,792          |        |
|                                   | 112            | Hayden, Wanda M                              | 1/9-1               | 31,420     | 83,054         | 114,474          |        |
|                                   | 388            | Hayes, Elizabeth T                           | 7/58                | 19,411     | 25,346         | 44,757           |        |
|                                   | 607            | Haynes, Jerry D & Barbara A                  | 14/19               | 124,280    | 33,782         | 158,062          |        |
|                                   | 132            | Healy, Stephen                               | 2/1-4               | 12,800     | 1,188          | 13,988           |        |
|                                   | 65             | Hebert, Kerry D                              | 5/4                 | 313        |                | 313              |        |
|                                   | 545            | Henderson, Bonita L                          | 11/21               | 19,423     | 2,734          | 22,157           |        |
|                                   | 537            | Henderson, Bonita L                          | 11/13               | 19,353     | 65,593         | 84,946           |        |
|                                   | 283            | Hendrix, Ralph W & Melanie A                 | 6/32                | 44,220     | 106,328        | 150,548          |        |



2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report                  |                                |            |                |             |                  |  | Page 9 |
|----------------|--|--------------------------------|------------|----------------|-------------|------------------|--|--------|
| Account Number | Name   | Map/Lot                        | Land Value | Building Value | Total Value | (W/o Exemptions) |  |        |
| 455            | Herbert, Joshua L & Michelle L                     | 9/5                            | 17,825     | 49,098         | 66,923      |                  |  |        |
| 457            | Herbert, Joshua L & Michelle L                     | 9/5-4                          | 17,500     | 19,732         | 37,232      |                  |  |        |
| 243            | Heywood, William H                                 | 6/3-2                          | 22,100     | 18,484         | 40,584      |                  |  |        |
| 499            | Hilton, Alan & Elaine                              | 10/6-1                         | 17,500     | 43,853         | 61,353      |                  |  |        |
| 95             | Hilton, Elaine & True, Earl                        | 5/11                           | 3,902      |                | 3,902       |                  |  |        |
| 30             | Hilton, Elaine T                                   | 10/18-2                        | 7,860      |                | 7,860       |                  |  |        |
| 100            | Hinkel, Gary B                                     | 3/8                            | 13,983     | 1,490          | 15,473      |                  |  |        |
| 777            | Hinkley, Adam L                                    | 2/13-1                         | 203,090    |                | 203,090     |                  |  |        |
| 157            | Hinkley, Clyde L & Mary F                          | 2/12,2/14,2/15,2/16&2/17       | 296,161    | 47,986         | 344,147     |                  |  |        |
| 181            | Hobbs, Tracey & Alan                               | 3/29                           | 25,500     | 52,011         | 77,511      |                  |  |        |
| 66             | Holt, Christopher & Chapin, Sally L                | 6/1                            | 41,556     | 147,317        | 188,873     |                  |  |        |
| 180            | Hooper, Joel R                                     | 3/27                           | 72,082     | 148,057        | 220,139     |                  |  |        |
| 142            | Hooper, Joel R                                     | 2/4                            | 14,000     |                | 14,000      |                  |  |        |
| 438            | Howard, Martha E & Howard, Scott D II              | 8/35                           | 15,900     |                | 15,900      |                  |  |        |
| 69             | Howard, Martha E & Howard, Scott D II              | 8/50                           | 30,000     |                | 30,000      |                  |  |        |
| 334            | Howard, Martha E & Howard, Scott D II              | 7/30-1                         | 21,255     | 34,811         | 56,066      |                  |  |        |
| 378            | Howard, Martha E & Turk, Emily L                   | 7/52                           | 61,180     |                | 61,180      |                  |  |        |
| 383            | Howard, Martha E & Turk, Emily L                   | 7/53                           | 18,800     | 55,988         | 74,788      |                  |  |        |
| 374            | Howard, Martha E PerRep of Howard, Scott D Sr      | 7/48-2                         | 31,731     | 67,219         | 98,950      |                  |  |        |
| 67             | Howard, Scott D & Martha E                         | 9/5-1                          | 56,171     |                | 56,171      |                  |  |        |
| 337            | Howard, Scott D & Martha E                         | 7/31                           | 20,930     | 79,964         | 100,894     |                  |  |        |
| 68             | Howard, Scott D & Martha E                         | 9/26                           | 99,288     |                | 99,288      |                  |  |        |
| 544            | Howard, Scott D I & Martha E                       | 11/20                          | 19,482     | 51,525         | 71,007      |                  |  |        |
| 174            | Howard, Scott D II & Julia E                       | 3/17 & 3/19-1                  | 51,400     | 78,948         | 130,348     |                  |  |        |
| 226            | Howard, Scott D II & Julia E                       | 5/18 & 5/18-3                  | 25,500     | 32,299         | 57,799      |                  |  |        |
| 227            | Howard, Scott D II & Scott D III                   | 5/18-1                         | 36,388     | 16,044         | 52,432      |                  |  |        |
| 228            | Howard, Scott D III                                | 5/18-2                         | 37,360     | 21,980         | 59,340      |                  |  |        |
| 344            | Howard, Scott D Sr & Martha E                      | 7/32-6,32-2,port32-3,32-4&32-5 | 36,724     | 167,966        | 204,690     |                  |  |        |
| 553            | Howard, Scott D Sr & Martha E                      | 12/2                           | 24,300     | 75,883         | 100,183     |                  |  |        |
| 339            | Howard, Scott D Sr & Martha E & Howard, Scott D II | 7/32-1 & 7/32                  | 36,400     | 29,844         | 66,244      |                  |  |        |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report                  |                  |            |                |             |                  |  |  | Page 10 |
|----------------|--|------------------|------------|----------------|-------------|------------------|--|--|---------|
| Account Number | Name   | Map/Lot          | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |         |
| 218            | Howard, Scott D Sr & Martha E & Howard, Scott D II | 5/12             | 18,140     |                | 18,140      |                  |  |  |         |
| 475            | Howard, Scott D Sr & Martha E & Howard, Scott D II | 9/10-4           | 16,420     |                | 16,420      |                  |  |  |         |
| 165            | Howard, Scott D Sr & Martha E & Howard, Scott D II | 3/6, 3/7 & 3/7-1 | 30,344     |                | 30,344      |                  |  |  |         |
| 163            | Howard, Scott D Sr & Martha E & Howard, Scott D II | 3/3              | 37,040     |                | 37,040      |                  |  |  |         |
| 617            | Hubach, Frederick & Wilma                          | 15/10            | 310,486    | 219,818        | 530,304     |                  |  |  |         |
| 70             | Hunter, Virginia C                                 | 4/5              | 59,757     |                | 59,757      |                  |  |  |         |
| 158            | Hurley, Dari D & Bruce E                           | 2/13             | 229,765    | 39,450         | 269,215     |                  |  |  |         |
| 146            | Jarosz, Kenneth W                                  | 2/8-2            | 18,426     |                | 18,426      |                  |  |  |         |
| 245            | Jones, Fe B  | 6/3-4 & 6/3-5    | 27,739     | 82,961         | 110,700     |                  |  |  |         |
| 12             | Jones, Russell & Suzanne                           | 10/11-3A         | 20,993     | 110,713        | 131,706     |                  |  |  |         |
| 133            | Joy, Gerald B, Jr                                  | 2/1-5            | 18,800     | 18,302         | 37,102      |                  |  |  |         |
| 731            | Juskewitch, Jason                                  | 4/5-3A           | 13,846     | 500            | 14,346      |                  |  |  |         |
| 72             | Juskewitch, Jason                                  | 2/10-4           | 16,994     |                | 16,994      |                  |  |  |         |
| 618            | Juskewitch, Sherwood & Dawn                        | 15/12            | 129,122    | 68,897         | 198,019     |                  |  |  |         |
| 171            | Kennedy, Lance                                     | 3/16             | 24,382     | 14,421         | 38,803      |                  |  |  |         |
| 172            | Kennedy, Lance                                     | 3/16-1           | 24,700     | 13,193         | 37,893      |                  |  |  |         |
| 579            | Kevett III, Harry Living Trust                     | 13/28 & 13/29    | 131,400    | 24,836         | 156,236     |                  |  |  |         |
| 639            | Keyser, Dennis N & Myrick, Rosalie E               | 10/5-2           | 37,360     | 109,867        | 147,227     |                  |  |  |         |
| 119            | Kimball Revocable Trust                            | 1/16-1           | 26,380     |                | 26,380      |                  |  |  |         |
| 159            | King, Robin L & Gondela, John C                    | 2/18 & 2/19-1-1  | 177,937    | 55,300         | 233,237     |                  |  |  |         |
| 503            | Kirchen, Stephen & Martha                          | 10/9-1           | 31,980     | 136,307        | 168,287     |                  |  |  |         |
| 512            | Kirchen, Stephen & Martha                          | 10/15-2          | 10,000     | 340            | 10,340      |                  |  |  |         |
| 580            | Knauf, Donald J & Juliette P Trustees              | 13/30            | 137,405    | 79,288         | 216,693     |                  |  |  |         |
| 74             | Knight, John Steven                                | 1/13             | 28,978     |                | 28,978      |                  |  |  |         |
| 417            | Knoernschild, Nadine                               | 8/16             | 18,300     |                | 18,300      |                  |  |  |         |
| 508            | Konoff, Abraham & Rhoda F                          | 10/12            | 21,498     |                | 21,498      |                  |  |  |         |
| 365            | Krajewski, Jerzy c/o Joanna Jacob                  | 7/42-3A          | 12,975     |                | 12,975      |                  |  |  |         |
| 493            | Ladd, Bert D                                       | 9/36             | 19,500     |                | 19,500      |                  |  |  |         |
| 525            | Ladd, Blacke                                       | 10/27-1          | 21,400     | 21,161         | 42,561      |                  |  |  |         |
| 125            | Ladd, Earle J                                      | 1/18             | 29,320     |                | 29,320      |                  |  |  |         |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |   |                                |            |                | Page 11          |
|-----------------------------------|----------------|---|--------------------------------|------------|----------------|------------------|
| Mercer                            | Account Number | Name                                    | Map/Lot                        | Land Value | Building Value | Total Value      |
|                                   |                |   |                                |            |                | (W/o Exemptions) |
| 524                               |                | Ladd, Oliver & Orva                     | 0/0                            | 5,000      | 3,308          | 8,308            |
| 206                               |                | Lafialli, Siuleo F & Rebecca I          | 8/38-1                         | 22,300     | 130,107        | 152,407          |
| 40                                |                | Lagasse, Irwin D                        | 6/12                           | 26,940     | 82,798         | 109,738          |
| 238                               |                | Lagasse, Linwood & Shirley              | 6/11-1                         | 50,868     |                | 50,868           |
| 445                               |                | Lagasse, Linwood & Shirley              | 8/45                           | 42,120     |                | 42,120           |
| 260                               |                | Lagasse, Linwood & Shirley              | 6/14                           | 32,500     | 90,833         | 123,333          |
| 373                               |                | Lamarre, Brenon Francis                 | 8/34-5                         | 26,810     | 36,876         | 63,686           |
| 265                               |                | LaMarre, Edward & Sandra                | 6/17-3                         | 22,432     | 44,537         | 66,969           |
| 346                               |                | Lambert, Dennis & Sharon                | 7/34 & 7/35                    | 35,418     | 125,310        | 160,728          |
| 211                               |                | Lambert, Dennis & Sharon                | 5/3 & 5/3-2                    | 11,250     |                | 11,250           |
| 549                               |                | Lambert, Guinevere S & Corson, Janice D | 11/26                          | 28,308     | 98,473         | 126,871          |
| 303                               |                | Lambert, Sharon & Farley, Deborah       | 7/5                            | 55,020     | 46,686         | 101,706          |
| 682                               |                | Lambert, Sharon & Farley, Deborah       | 7/19                           | 39,960     |                | 39,960           |
| 651                               |                | Lamphere, Joel                          | 9/15-1 & 9/17-2                | 47,263     | 265            | 47,528           |
| 462                               |                | Lamphere, Joel                          | 9/10, 9/10-3 & 9/10-4          | 55,978     | 165,813        | 221,791          |
| 22                                |                | Lamphere, Joel T                        | 9/17-3-1 & 9/15                | 28,780     |                | 28,780           |
| 219                               |                | Lancaster (Poirier), Deborah R          | 5/13                           | 18,800     | 75,880         | 94,680           |
| 736                               |                | Landry, Albert Joseph III               | 7/48-1B                        | 14,743     |                | 14,743           |
| 734                               |                | Landry, Evan Michael                    | 7/48-1B-1                      | 14,743     |                | 14,743           |
| 193                               |                | Langlais, Dale H & Kathleen L           | 4/5-1, 4/5-5, 4/6-2 & port 4/6 | 32,519     | 124,562        | 157,081          |
| 621                               |                | Langlais, David                         | 15/15                          | 114,016    | 48,769         | 162,785          |
| 75                                |                | Langlais, David                         | 2/10-3                         | 3,978      |                | 3,978            |
| 626                               |                | Langlais, Michael & Marilyn             | 15/20                          | 107,245    | 110,048        | 217,293          |
| 620                               |                | Langlais, Paul & Lynne M                | 15/14 & 15/14-1                | 162,434    | 121,733        | 284,167          |
| 1                                 |                | LaPlante, Frederick & Beatrice          | 2/3, 2/3-3 & 2/3-4             | 30,600     | 202,796        | 233,396          |
| 298                               |                | LaPointe, Daryl & Denise                | 7/3-5                          | 15,520     |                | 15,520           |
| 199                               |                | Lapointe, Laura T                       | 4/8                            | 21,840     | 133,250        | 155,090          |
| 202                               |                | Lapointe, Laura T                       | 4/12                           | 39,960     |                | 39,960           |
| 797                               |                | Lapointe, Ronald                        | 4/12-2                         | 34,560     |                | 34,560           |
| 791                               |                | Lapointe, Ronald                        | 4/8-1                          | 29,120     | 76,860         | 105,980          |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |  |                   |            |                |             | Page 12          |  |
|-----------------------------------|--|-------------------|------------|----------------|-------------|------------------|--|
| Mercer                            | Account Name                                     | Map/Lot           | Land Value | Building Value | Total Value | (W/o Exemptions) |  |
| Number                            |  |                   |            |                |             |                  |  |
| 152                               | Lavoie, George A & Michelle                      | 2/8-9             | 23,718     | 31,427         | 55,145      |                  |  |
| 160                               | Lawrence, Richard & Sandra                       | 2/19 & 2/19-1     | 173,885    | 76,218         | 250,103     |                  |  |
| 15                                | LeClerc, Robert J                                | 1/21 & 1/20       | 18,490     | 20,882         | 39,372      |                  |  |
| 123                               | Lecompte, Gary R & Nancy L                       | 1/16-4-1          | 15,440     | 6,683          | 22,123      |                  |  |
| 355                               | Lee (George), Tina M & Kelly J                   | 7/40-1-1          | 27,512     | 198,545        | 226,057     |                  |  |
| 611                               | Leib, Donald T                                   | 15/2              | 4,000      |                | 4,000       |                  |  |
| 610                               | Leib, Donald T                                   | 15/1              | 93,755     | 7,909          | 101,664     |                  |  |
| 77                                | Leo, Christopher & Heather M                     | 1/13-1            | 32,182     |                | 32,182      |                  |  |
| 108                               | Leo, Christopher & Heather M                     | 1/8               | 41,240     | 89,288         | 130,528     |                  |  |
| 491                               | Lesko (Pineau), Amy                              | 9/35              | 28,463     |                | 28,463      |                  |  |
| 271                               | Levesque, Maurice R                              | 6/22-1            | 27,640     | 28,921         | 56,561      |                  |  |
| 600                               | Lewis, James Jr                                  | 14/13             | 99,451     | 40,473         | 139,924     |                  |  |
| 359                               | Loadwick, Alfred E                               | 7/42-1A           | 24,778     | 31,823         | 56,601      |                  |  |
| 690                               | Loadwick, Charles W                              | 8/31 & 8/32       | 35,040     | 13,504         | 48,544      |                  |  |
| 526                               | Loadwick, Richard E & Annie M                    | 11/1              | 20,917     | 18,331         | 39,248      |                  |  |
| 613                               | Lord, Thomas                                     | 15/4              | 4,876      |                | 4,876       |                  |  |
| 612                               | Lord, Thomas                                     | 15/3              | 95,295     | 39,236         | 134,531     |                  |  |
| 588                               | Lovejoy, Frank E & Rita G, Trustees              | 13/39             | 69,446     | 10,293         | 79,739      |                  |  |
| 616                               | Luke, Carrer J & Darlene Schiller                | 15/8, 15/9 & 15/7 | 491,271    | 138,369        | 629,640     |                  |  |
| 806                               | Lyns (Beauregard), Julie J                       | 7/17-1 & 7/17-2   | 41,747     | 72,525         | 114,272     |                  |  |
| 567                               | Mackey, Janice                                   | 13/15             | 97,918     | 33,275         | 131,193     |                  |  |
| 426                               | Magnani, Gino, Heirs of c/o Bob Dwyer            | 8/28              | 14,600     |                | 14,600      |                  |  |
| 136                               | Mallerte, Robert                                 | 2/1-7             | 26,990     | 10,976         | 37,966      |                  |  |
| 517                               | Malo, Glen, Thomas & Ronald                      | 10/18-9           | 31,775     | 1,250          | 33,025      |                  |  |
| 465                               | Mannett, Andrew J                                | 9/12              | 8,836      |                | 8,836       |                  |  |
| 472                               | Mannett, Andrew J                                | 9/17-1            | 11,300     |                | 11,300      |                  |  |
| 470                               | Mannett, Thomas W Jr & Nancy                     | 9/16              | 22,840     |                | 22,840      |                  |  |
| 287                               | Manter, Lura Ann                                 | 6/39              | 16,500     |                | 16,500      |                  |  |
| 286                               | Manter, Lura Ann H                               | 6/38              | 25,200     | 39,955         | 65,155      |                  |  |
| 9                                 | Marcue, Bryan C, Grant, Heidi J & Marcue, Louise | 8/14              | 28,560     | 42,242         | 70,802      |                  |  |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |   |               |            |                | Page 13          |
|-----------------------------------|----------------|---|---------------|------------|----------------|------------------|
| Mercer                            | Account Number | Name  | Map/Lot       | Land Value | Building Value | Total Value      |
|                                   |                |   |               |            |                | (W/o Exemptions) |
| 221                               |                | Martelli, Gina                              | 5/15          | 37,420     |                | 37,420           |
| 32                                |                | Martin, Misty                               | 0/0           |            | 4,728          | 4,728            |
| 191                               |                | Martin, Sharon A                            | 4/2-3         | 22,000     | 37,001         | 59,001           |
| 71                                |                | Mayo, Wayne M & Pamela S                    | 4/2-2         | 25,268     | 132,879        | 158,177          |
| 247                               |                | Mayou, Terry A                              | 6/3B-1        | 24,794     | 41,366         | 66,160           |
| 4                                 |                | McAfee, Cheryl D & John L                   | 9/5-3         | 17,438     | 10,094         | 27,532           |
| 627                               |                | McCartney, Douglas F & Kimberlee S          | 15/21         | 107,245    | 183,806        | 291,051          |
| 593                               |                | McCartney, James R                          | 14/5          | 148,339    | 92,349         | 240,688          |
| 687                               |                | McCaslin, Sonya L & David                   | 2/1-9         | 20,840     |                | 20,840           |
| 459                               |                | McCormick, Anthony A & Catherine J          | 9/6-2         | 16,660     |                | 16,660           |
| 488                               |                | McGlashing, James & Theresa                 | 9/33          | 19,500     | 39,572         | 59,072           |
| 572                               |                | McKechmie, Suzan C & Aime V                 | 13/20         | 132,508    | 73,790         | 206,298          |
| 548                               |                | McNair, Wesley & Diane                      | 11/24         | 22,100     | 75,494         | 97,594           |
| 754                               |                | Medeiros, Victor & Vidalia                  | 7/14-8        | 18,462     |                | 18,462           |
| 29                                |                | Mehrhoff, Nora L & Charles W                | 10/11-2A      | 20,873     | 146,482        | 167,355          |
| 345                               |                | Mendoza, Andres D & Sandra J                | 7/32-7        | 18,930     | 75,330         | 94,260           |
| 216                               |                | Meola, Earle F & Nancy L                    | 5/8           | 10,195     |                | 10,195           |
| 5                                 |                | Meola, Earle F & Nancy L                    | 5/5           | 26,896     | 35,402         | 62,298           |
| 110                               |                | Meola, Earle F & Nancy L                    | 1/9           | 49,200     | 795            | 49,995           |
| 385                               |                | Meola, Earle F & Nancy L                    | 7/55          | 41,153     | 7,883          | 49,036           |
| 118                               |                | Merrrow, R Loring & Liss, Joanna C Trustees | 1/16          | 40,010     | 605            | 40,615           |
| 201                               |                | Merry, Frederick W & Bonny                  | 4/10 & 4/11-1 | 33,248     | 102,222        | 135,470          |
| 677                               |                | Merry, Frederick W & Bonny                  | 4/11 & 6/27   | 106,920    | 1,332          | 108,252          |
| 333                               |                | Meunier, Adam                               | 7/29B         | 19,500     | 84,606         | 104,106          |
| 498                               |                | Meunier, Linda T                            | 10/5-1        | 17,500     | 71,863         | 89,363           |
| 497                               |                | Meunier, Wayne D & Linda T                  | 10/5B         | 17,500     | 121,762        | 139,262          |
| 188                               |                | Meyer, Bruce & Carol                        | 4/1B-1        | 24,420     | 109,220        | 133,640          |
| 187                               |                | Meyer, Charles J & Barbara A                | 4/1B          | 31,962     | 32,895         | 64,857           |
| 501                               |                | Mills, Scott A Living Trust                 | 10/7          | 25,000     |                | 25,000           |
| 622                               |                | Mitchell, Eugenie E                         | 15/16         | 97,078     |                | 97,078           |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |  |               |            |                |                  | Page 14 |
|-----------------------------------|----------------|--|---------------|------------|----------------|------------------|---------|
| Mercer                            | Account Number | Name   | Map/Lot       | Land Value | Building Value | Total Value      |         |
|                                   |                |  |               |            |                | (W/o Exemptions) |         |
|                                   | 477            | MNH Sub I, LLC                               | 9/19-1        | 22,192     | 56,333         | 78,525           |         |
|                                   | 789            | Montgomery, Kevin M & Melissa G              | 4/13-3        | 11,962     |                | 11,962           |         |
|                                   | 561            | Montgomery, Kevin M & Melissa G              | 13/8          | 77,610     | 73,455         | 151,065          |         |
|                                   | 319            | Moore, Steven W                              | 7/20-3        | 29,600     | 90,439         | 120,039          |         |
|                                   | 320            | Moore, Steven W                              | 7/20-4        | 25,200     | 41,811         | 67,011           |         |
|                                   | 113            | Morabito, Daniel G                           | 1/9-2         | 20,140     |                | 20,140           |         |
|                                   | 194            | Morey, Allen & Lenore                        | 4/5-2         | 22,079     | 72,025         | 94,104           |         |
|                                   | 23             | Morey, Allen R & Lenore M                    | 13/37-1       | 1,739      |                | 1,739            |         |
|                                   | 446            | Mosher, Gary D & Michele L                   | 8/46          | 51,083     | 140,762        | 191,845          |         |
|                                   | 377            | Mukai, Kenneth & Jeanne                      | 7/50 & 7/51   | 27,721     | 91,428         | 119,149          |         |
|                                   | 634            | Mullens, Shawn & Lee Ann                     | 8/1-3A        | 12,754     |                | 12,754           |         |
|                                   | 694            | Mullens, Shawn & Lee Ann                     | 8/1-3         | 37,326     | 215,640        | 252,966          |         |
|                                   | 79             | Murch, Richard C                             | 10/18-1-1     | 3,520      |                | 3,520            |         |
|                                   | 576            | Murray Revocable Trust                       | 13/25         | 97,085     | 62,831         | 159,916          |         |
|                                   | 589            | Murray Revocable Trust                       | 13/39-1       | 9,952      |                | 9,952            |         |
|                                   | 728            | Murray Revocable Trust                       | 4/6-1 & 4/6-3 | 10,130     | 30,643         | 40,773           |         |
|                                   | 269            | Muse, Deborah                                | 6/21-1        | 17,222     |                | 17,222           |         |
|                                   | 577            | Nadeau, Gerald P & Nadeau, Richard A         | 13/26         | 140,139    | 29,728         | 169,867          |         |
|                                   | 246            | Neubauer, Jeffrey, Jay S & Jon C             | 6/3b          | 22,100     | 25,306         | 47,406           |         |
|                                   | 419            | Nichols, Thomas & Amanda                     | 8/21          | 19,500     | 114,163        | 133,663          |         |
|                                   | 456            | Norberto, Mark & Shelly                      | 9/5-2         | 25,200     | 113,385        | 138,585          |         |
|                                   | 755            | Northrup, Dean Jr                            | 7/14-9        | 17,982     |                | 17,982           |         |
|                                   | 578            | Nunnally, Jesse & Joan & Hadley, Nicholas T  | 13/27         | 126,992    | 76,228         | 203,220          |         |
|                                   | 408            | Oakes, Irving Wendell                        | 8/7-8         | 22,508     | 16,167         | 38,675           |         |
|                                   | 552            | Obert, Dennis A & Joanne M                   | 12/1          | 21,918     | 69,935         | 91,853           |         |
|                                   | 51             | O'Brien, Linda, Cimaglia, Madelyn & Angelo B | 5/21          | 53,246     | 97,877         | 151,123          |         |
|                                   | 278            | O'Brien, Onneke S                            | 6/28-1        | 421        |                | 421              |         |
|                                   | 231            | O'Brien, Walter P & Linda                    | 5/23          | 30,940     |                | 30,940           |         |
|                                   | 232            | O'Brien, Walter P & Linda                    | 5/24          | 18,592     | 135,251        | 153,843          |         |
|                                   | 676            | Oliver, Holly & Foster, Chrystal             | 0/0           |            | 10,920         | 10,920           |         |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report              |             |            |                |             |                  |  |  | Page 15 |
|----------------|--|-------------|------------|----------------|-------------|------------------|--|--|---------|
| Account Number | Name   | Map/Lot     | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |         |
| 619            | Olson, David A                                 | 15/13       | 138,991    | 135,052        | 274,043     |                  |  |  |         |
| 367            | Orr, Kenneth & Jean M                          | 7/44        | 33,420     | 194,783        | 228,203     |                  |  |  |         |
| 307            | Osgood, Jonathan                               | 7/9         | 39,079     | 105,123        | 144,202     |                  |  |  |         |
| 640            | Padham, Donald & Elizabeth                     | 1/13-2-1    | 20,612     |                | 20,612      |                  |  |  |         |
| 592            | Page, Donald R & Sharon J                      | 14/4        | 102,250    | 51,758         | 154,008     |                  |  |  |         |
| 543            | Paradis, Carla Olson                           | 11/19       | 19,493     | 1,589          | 21,082      |                  |  |  |         |
| 310            | Paradis, James & Carla & Stratton, Lortie      | 7/13        | 33,020     | 46,989         | 80,009      |                  |  |  |         |
| 570            | Paradise Inc                                   | 13/18       | 116,510    | 428            | 116,938     |                  |  |  |         |
| 774            | Parent, Doreen J                               | 2/1-9-2     | 36,305     | 78,160         | 114,465     |                  |  |  |         |
| 309            | Parlin, Kerry O PR, Estate of Richard K Parlin | 7/11        | 61,230     | 24,335         | 85,565      |                  |  |  |         |
| 251            | Parlin, Ricky & Donna                          | 6/7 & 6/7-2 | 44,469     |                | 44,469      |                  |  |  |         |
| 410            | Parlin, Ricky & Donna                          | 8/7-10      | 14,426     |                | 14,426      |                  |  |  |         |
| 447            | Parlin, Ricky & Donna                          | 8/47        | 23,616     | 90,249         | 113,865     |                  |  |  |         |
| 371            | Parlin, Roger                                  | 7/47        | 11,853     |                | 11,853      |                  |  |  |         |
| 349            | Parlin, Roger                                  | 7/37        | 29,268     | 862            | 30,130      |                  |  |  |         |
| 370            | Parlin, Roger                                  | 7/46        | 27,480     | 2,315          | 29,795      |                  |  |  |         |
| 369            | Parlin, Roger & Karen F                        | 7/45        | 21,060     |                | 21,060      |                  |  |  |         |
| 263            | Parlin, Roger J                                | 6/17-1      | 28,574     | 100,780        | 129,354     |                  |  |  |         |
| 261            | Parlin, Terry G & Linda                        | 6/15        | 24,460     |                | 24,460      |                  |  |  |         |
| 313            | Parlin, Verna                                  | 7/15        | 27,000     |                | 27,000      |                  |  |  |         |
| 306            | Parlin, Verna                                  | 7/8         | 49,080     | 75,627         | 124,707     |                  |  |  |         |
| 156            | Partridge, Barry D & Adina L                   | 2/11-1      | 28,078     |                | 28,078      |                  |  |  |         |
| 602            | Partridge, Barry D & Adina L                   | 14/14-1     | 68,606     |                | 68,606      |                  |  |  |         |
| 605            | Pascalis, Gretchen & Gerald                    | 14/17       | 130,000    | 48,862         | 178,862     |                  |  |  |         |
| 534            | Peace, Rebecca & Charles, Daniel               | 11/7 & 11/6 | 27,624     | 49,030         | 76,654      |                  |  |  |         |
| 255            | Peniuk, Sherri-Lea                             | 6/8 & 6/7-1 | 18,826     | 34,292         | 53,118      |                  |  |  |         |
| 594            | Perrault, Roxanne C & James P                  | 14/6        | 97,085     | 53,578         | 150,663     |                  |  |  |         |
| 366            | Perrault, Steven & Janet                       | 7/43        | 23,000     | 50,596         | 73,596      |                  |  |  |         |
| 315            | Perry, Jesse & Cynthia                         | 7/18        | 68,780     | 10,583         | 79,363      |                  |  |  |         |
| 304            | Perry, Jesse & Cynthia TR                      | 7/6         | 33,480     |                | 33,480      |                  |  |  |         |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report       |          |            |                |             |                  |  | Page 16 |
|----------------|---|----------|------------|----------------|-------------|------------------|--|---------|
| Account Number | Name                                    | Map/Lot  | Land Value | Building Value | Total Value | (W/o Exemptions) |  |         |
| 361            | Phillips, Shirley                       | 7/42-2A  | 22,300     | 83,891         | 106,191     |                  |  |         |
| 224            | Picard, Gary A & Little, Heidi J        | 5/16C-1  | 21,101     | 59,541         | 80,642      |                  |  |         |
| 289            | Pierce, Donald I & Margaret S Trustees  | 6/42     | 28,440     | 105,878        | 134,318     |                  |  |         |
| 380            | Pierce, Donald I & Margaret S Trustees  | 7/52-2   | 14,350     |                | 14,350      |                  |  |         |
| 291            | Pierce, Douglas                         | 6/42-2   | 24,940     | 52,391         | 77,331      |                  |  |         |
| 502            | Pine, Cynthia                           | 10/9     | 37,674     | 84,911         | 122,585     |                  |  |         |
| 353            | Pitcher, Terry E & Cheryl D             | 7/40     | 44,208     | 136,809        | 181,017     |                  |  |         |
| 238            | Pitcher, Terry E & Cheryl D             | 5/31     | 17,818     |                | 17,818      |                  |  |         |
| 222            | Poirier, Frank III                      | 5/16B    | 18,250     |                | 18,250      |                  |  |         |
| 654            | Poirier, Michael & Lancaster, Deborah   | 5/16     | 29,584     | 4,301          | 33,885      |                  |  |         |
| 237            | Poirier, Michael C                      | 5/30     | 15,100     |                | 15,100      |                  |  |         |
| 521            | Pollard, Zachary                        | 10/24    | 12,600     |                | 12,600      |                  |  |         |
| 635            | Pollard, Zachary T & Mallory J          | 10/20B-2 | 20,100     | 110,383        | 130,483     |                  |  |         |
| 603            | Poole, JoAnn R Revocable Trust          | 14/15    | 148,700    | 55,291         | 203,991     |                  |  |         |
| 414            | Porratz, Charles A                      | 8/13     | 49,290     | 8,827          | 58,117      |                  |  |         |
| 189            | Poudrier, Albert D & Bethany A          | 4/2-1    | 30,340     | 41,746         | 72,086      |                  |  |         |
| 406            | Poulin, Dwayne H & Sandra D             | 5/30-1   | 13,900     |                | 13,900      |                  |  |         |
| 483            | Powser, David A Jr & Gina N             | 9/25     | 17,500     | 112,632        | 130,132     |                  |  |         |
| 439            | Pratt, John B & Jane A, Trustees        | 8/37     | 68,740     |                | 68,740      |                  |  |         |
| 41             | Pressey, Mary                           | 0/0      |            | 15,676         | 15,676      |                  |  |         |
| 560            | Proulx, David & Louise J                | 13/6     | 106,179    | 83,515         | 189,694     |                  |  |         |
| 674            | Proulx, David & Louise J                | 4/13-4   | 11,991     |                | 11,991      |                  |  |         |
| 402            | Provost, Tara                           | 8/7-3    | 26,136     | 92,266         | 118,402     |                  |  |         |
| 186            | Puccio, Carmen & Norma                  | 4/1      | 30,880     | 83,421         | 114,301     |                  |  |         |
| 464            | Quimby, Joan M                          | 9/11     | 9,928      |                | 9,928       |                  |  |         |
| 130            | Quimby, Linda                           | 2/1      | 22,190     |                | 22,190      |                  |  |         |
| 448            | Ramsey, Edward A JR & Doris F           | 8/48     | 26,940     | 7,839          | 34,779      |                  |  |         |
| 562            | Rancourt, Gerard R & LaFrance, Denise A | 13/10    | 117,398    | 57,789         | 175,187     |                  |  |         |
| 205            | Rancourt, Gerard R & LaFrance, Denise A | 4/13-2   | 11,952     |                | 11,952      |                  |  |         |
| 397            | Ray, Nicole & Roland                    | 8/4      | 24,690     | 81,370         | 106,060     |                  |  |         |
| 332            | Ray, Nicole L                           | 7/29-1   | 25,500     | 107,687        | 133,187     |                  |  |         |



2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |  |                 |            |                |             |                  |  |  |  |  | Page 17 |
|-----------------------------------|----------------|--|-----------------|------------|----------------|-------------|------------------|--|--|--|--|---------|
| Mercer                            | Account Number | Name   | Map/Lot         | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |  |  |         |
|                                   | 733            | Redlevske, Casandra B                              | 7/1-2           | 11,982     |                | 11,982      |                  |  |  |  |  |         |
|                                   | 292            | Redlevske, Casandra B                              | 7/1             | 37,783     | 86,610         | 124,393     |                  |  |  |  |  |         |
|                                   | 293            | Redlevske, Casandra B & Brent L                    | 7/1-1           | 19,482     | 8,999          | 28,481      |                  |  |  |  |  |         |
|                                   | 81             | Redlevske, Norman G                                | 7/23 & 7/22     | 45,588     | 130,753        | 176,341     |                  |  |  |  |  |         |
|                                   | 161            | Redlevske, William J & Monica E                    | 3/1             | 18,680     |                | 18,680      |                  |  |  |  |  |         |
|                                   | 386            | Redlevske, Wilmer E & Marlene J                    | 7/56            | 34,300     | 145,942        | 180,242     |                  |  |  |  |  |         |
|                                   | 82             | Reed, Beverly H TR, Beverly H Reed Revocable Trust | 2/10            | 71,915     |                | 71,915      |                  |  |  |  |  |         |
|                                   | 185            | Reed, Beverly H TR, Beverly H Reed Revocable Trust | 3/32            | 129,182    | 14,946         | 144,128     |                  |  |  |  |  |         |
|                                   | 141            | Reed, Beverly H TR, Beverly H Reed Revocable Trust | 2/2             | 50,540     |                | 50,540      |                  |  |  |  |  |         |
|                                   | 134            | Reed, Beverly H TR, Beverly H Reed Revocable Trust | 2/1-5-1         | 32,018     |                | 32,018      |                  |  |  |  |  |         |
|                                   | 630            | Reed, Beverly H TR, Beverly H Reed Revocable Trust | 15/24           | 161,431    | 82,316         | 243,747     |                  |  |  |  |  |         |
|                                   | 633            | Reed, Beverly H TR, Beverly H Reed Revocable Trust | 15/28           | 11,599     | 15,623         | 27,222      |                  |  |  |  |  |         |
|                                   | 519            | Reynolds, Frederick C Jr                           | 10/20B-1        | 14,500     |                | 14,500      |                  |  |  |  |  |         |
|                                   | 19             | Rich, Secha M                                      | 7/14-1 & 7/14-6 | 29,738     | 210,011        | 239,749     |                  |  |  |  |  |         |
|                                   | 474            | Richard, Jordan M & Tracy L                        | 9/19-2          | 25,764     | 42,302         | 68,066      |                  |  |  |  |  |         |
|                                   | 3              | Riley, Ina   | 0/0             |            | 23,953         | 23,953      |                  |  |  |  |  |         |
|                                   | 145            | Ring, Christopher                                  | 2/8-1           | 49,298     |                | 49,298      |                  |  |  |  |  |         |
|                                   | 765            | Riveroaks Limited Partnership                      | 7/14-11         | 2,358      |                | 2,358       |                  |  |  |  |  |         |
|                                   | 753            | Riveroaks Limited Partnership                      | 7/14-7          | 15,575     |                | 15,575      |                  |  |  |  |  |         |
|                                   | 748            | Riveroaks Limited Partnership                      | 7/28-3          | 13,196     |                | 13,196      |                  |  |  |  |  |         |
|                                   | 642            | Riveroaks Limited Partnership                      | 7/14-3          | 13,495     |                | 13,495      |                  |  |  |  |  |         |
|                                   | 643            | Riveroaks Limited Partnership                      | 7/14-4          | 13,755     |                | 13,755      |                  |  |  |  |  |         |
|                                   | 756            | Riveroaks Limited Partnership                      | 7/14-10         | 16,044     |                | 16,044      |                  |  |  |  |  |         |
|                                   | 516            | Roach, Walter III & Pamela                         | 10/18-4         | 14,770     |                | 14,770      |                  |  |  |  |  |         |
|                                   | 379            | Robbins Living Trust                               | 7/52-1          | 10,741     |                | 10,741      |                  |  |  |  |  |         |
|                                   | 290            | Robbins, Ronald & Evelyn, Trustees                 | 6/42-1          | 24,940     | 72,296         | 97,236      |                  |  |  |  |  |         |
|                                   | 631            | Robinson, Jill A Lufkin & William J                | 15/25           | 165,280    | 177,163        | 342,443     |                  |  |  |  |  |         |
|                                   | 658            | Rogercol Properties LLC                            | 7/20-1          | 36,715     | 154,526        | 191,241     |                  |  |  |  |  |         |
|                                   | 550            | Rollins, Sherrill M                                | 11/30           | 19,353     | 66,947         | 86,300      |                  |  |  |  |  |         |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |  |                 |            |                |                  |  | Page 18 |
|-----------------------------------|----------------|--|-----------------|------------|----------------|------------------|--|---------|
| Mercer                            | Account Number | Name                                     | Map/Lot         | Land Value | Building Value | Total Value      |  |         |
|                                   |                |  |                 |            |                | (W/o Exemptions) |  |         |
| 571                               |                | Rosado, Ruthann                          | 13/19           | 164,185    | 50,673         | 214,858          |  |         |
| 413                               |                | Rosado, Ruthann                          | 4/6-4           | 11,300     |                | 11,300           |  |         |
| 393                               |                | Ross, Doreen                             | 8/3             | 58,625     | 577,869        | 636,434          |  |         |
| 330                               |                | Ross, Nancy A                            | 7/26            | 26,940     | 116,924        | 143,864          |  |         |
| 244                               |                | Rouleau, Robert J & Pinkham, Katherine T | 6/3-3-1 & 6/3-3 | 29,900     | 40,405         | 70,305           |  |         |
| 35                                |                | Roy, Arthur D                            | 8/7-1           | 18,780     |                | 18,780           |  |         |
| 529                               |                | Ryder, Jeffrey L & Houllahan, Lisa       | 11/3            | 21,164     | 119,535        | 140,699          |  |         |
| 375                               |                | Sadler, Lyndon & Cherie L                | 7/48-2-1        | 19,773     | 79,033         | 98,806           |  |         |
| 773                               |                | Saif, Esse & Taylor, Mitch               | 4/13-1-1        | 79,649     |                | 79,649           |  |         |
| 336                               |                | Saltmarsh & Gunnarsson LLC               | 8/49            | 41,250     | 297,906        | 339,156          |  |         |
| 542                               |                | Shields, Merrill & Violet                | 11/18           | 19,591     | 48,064         | 67,655           |  |         |
| 751                               |                | Short, Gerald L & Macarthur, Ashley A    | 7/14-5          | 12,299     |                | 12,299           |  |         |
| 401                               |                | Shute, Cole D                            | 8/7-2           | 24,766     | 22,521         | 47,287           |  |         |
| 78                                |                | Shute, Michael H & Linda J               | 10/20 & 10/20B  | 44,292     | 174,774        | 219,066          |  |         |
| 518                               |                | Shute, Michael H & Linda J               | 10/19           | 15,340     |                | 15,340           |  |         |
| 143                               |                | Sigersmith, John & Lucy                  | 2/7             | 14,300     |                | 14,300           |  |         |
| 59                                |                | Sigersmith, John J & Lucy A              | 9/9             | 33,038     | 88,193         | 121,231          |  |         |
| 450                               |                | Slongwhite, Glenn & Luce, Eric & Sandra  | 8/48-1A         | 37,330     |                | 37,330           |  |         |
| 511                               |                | Smart, Andrew D & Holly A                | 10/15-1         | 18,520     |                | 18,520           |  |         |
| 494                               |                | Smith, Frances                           | 9/37            | 44,440     |                | 44,440           |  |         |
| 632                               |                | Smith, Frances H                         | 15/27           | 131,626    |                | 131,626          |  |         |
| 279                               |                | Smith, Jean Marie                        | 6/29            | 69,200     | 175,102        | 244,302          |  |         |
| 469                               |                | Smith, Richard B                         | 9/17-3          | 21,814     |                | 21,814           |  |         |
| 509                               |                | Smith, Roger P                           | 10/13           | 63,340     |                | 63,340           |  |         |
| 362                               |                | Smith, Sandra J W                        | 7/42-3          | 16,300     |                | 16,300           |  |         |
| 173                               |                | Smith, Vincent P                         | 3/16-2          | 27,900     | 25,429         | 53,329           |  |         |
| 536                               |                | Smith, Wyatt W & Keirstin S              | 11/12           | 19,500     | 47,793         | 67,293           |  |         |
| 532                               |                | Somerset Telephone Property Tax Team     | 11/5            | 32,201     | 3,895          | 36,096           |  |         |
| 547                               |                | Soule, Drew A                            | 11/23           | 24,240     | 52,539         | 76,779           |  |         |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report                        |                    |            |                |             |                  |  |  | Page 19 |
|----------------|--|--------------------|------------|----------------|-------------|------------------|--|--|---------|
| Account Number | Account Name   | Map/Lot            | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |         |
| 117            | Stevens, Roger   | 1/14               | 20,140     |                | 20,140      |                  |  |  |         |
| 14             | Stevens, Roger E Jr & Stacy L                            | 14/21              | 69,890     | 32,291         | 102,181     |                  |  |  |         |
| 264            | Steward, James & Secha                                   | 6/17-2             | 23,800     | 149,383        | 173,183     |                  |  |  |         |
| 87             | Storms, Pamela E   | 6/17 & 6/17-6      | 18,222     |                | 18,222      |                  |  |  |         |
| 396            | Storms, Pamela E   | 8/3-2              | 30,494     | 68,801         | 99,295      |                  |  |  |         |
| 86             | Storms, Pamela E   | 6/18               | 34,856     | 123,846        | 158,702     |                  |  |  |         |
| 587            | Storro, Ryan & Carole                                    | 13/38              | 10,000     |                | 10,000      |                  |  |  |         |
| 582            | Storro, Ryan & Carole                                    | 13/32 & 13/33      | 153,017    | 43,683         | 196,700     |                  |  |  |         |
| 586            | Storro, Ryan & Carole                                    | 13/37              | 10,936     |                | 10,936      |                  |  |  |         |
| 381            | Stroman, Kathryn & Jeffrey                               | 7/52-2-1           | 22,027     | 72,420         | 94,447      |                  |  |  |         |
| 591            | Sullivan, Michael F                                      | 14/3               | 102,250    | 33,942         | 136,192     |                  |  |  |         |
| 479            | Surette, Ralph H & John H                                | 9/19-7             | 17,996     |                | 17,996      |                  |  |  |         |
| 732            | Tardy (Cherkassky), Amy                                  | 8/1-1B             | 22,920     | 77,258         | 100,178     |                  |  |  |         |
| 563            | Ten Broeck, Frank L III & Nancy Y                        | 13/11              | 87,598     | 119,910        | 207,508     |                  |  |  |         |
| 427            | Thomas, Arthur S & Mary A & Thomas- Winegardner, Melanie | 8/29               | 35,094     | 60,177         | 95,271      |                  |  |  |         |
| 428            | Thomas, Lowell W & M Patricia                            | 8/29-1 & Port 8/29 | 49,286     | 193,081        | 242,367     |                  |  |  |         |
| 234            | Thomas, Maurice E  | 5/27               | 3,100      |                | 3,100       |                  |  |  |         |
| 233            | Thomas, Maurice E  | 5/25 & 5/25-1      | 49,564     | 95,717         | 145,281     |                  |  |  |         |
| 363            | Thompson, Zachary  | 7/42-4             | 26,670     | 144,561        | 171,231     |                  |  |  |         |
| 168            | Tibbetts, Charles E & Earla F                            | 3/12               | 24,940     | 99,427         | 124,367     |                  |  |  |         |
| 416            | Tibbetts, Christopher & Nicole                           | 8/15               | 30,720     | 119,952        | 150,672     |                  |  |  |         |
| 784            | Tibbetts, Heather M                                      | 8/34-4             | 11,946     |                | 11,946      |                  |  |  |         |
| 274            | Tibbetts, James & Sheila                                 | 6/24               | 17,500     | 81,335         | 98,835      |                  |  |  |         |
| 80             | Tibbetts, Jason  | 9/24               | 4,400      |                | 4,400       |                  |  |  |         |
| 489            | Tibbetts, Jason  | 9/34               | 19,440     |                | 19,440      |                  |  |  |         |
| 253            | Tibbetts, Jason & Danielle                               | 6/7-2-2            | 22,000     | 198,374        | 220,374     |                  |  |  |         |
| 350            | Tibbetts, Robert B Jr & Amy A                            | 7/38               | 20,124     | 101,870        | 121,994     |                  |  |  |         |
| 352            | Tibbetts, Robert B Sr, Heirs of                          | 7/39-1             | 23,400     | 19,659         | 43,059      |                  |  |  |         |
| 213            | Tibbetts-Krupa, Debra L                                  | 5/6                | 54,100     | 37,746         | 91,846      |                  |  |  |         |
| 214            | Tibbetts-Krupa, Debra L                                  | 5/7                | 84,940     |                | 84,940      |                  |  |  |         |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |  |                           |            | Page 20        |                  |
|-----------------------------------|----------------|--|---------------------------|------------|----------------|------------------|
| Mercer                            | Account Number | Name   | Map/Lot                   | Land Value | Building Value | Total Value      |
|                                   |                |  |                           |            |                | (W/o Exemptions) |
| 89                                |                | Timberlands LLC (Charles Blood)                    | 1/1                       | 1,845      |                | 1,845            |
| 140                               |                | Tins, Gary R & Nancy M                             | 2/1-11                    | 66,740     |                | 66,740           |
| 137                               |                | Tins, Gary R & Nancy M                             | 2/1-8                     | 28,340     | 22,322         | 50,662           |
| 461                               |                | Tobin, Gerald D & Kristine F                       | 9/8                       | 22,840     |                | 22,840           |
| 198                               |                | Toth Revocable Trust                               | 4/7                       | 39,630     | 138,489        | 178,119          |
| 240                               |                | Toth, Vance A & Heather A                          | 6/2                       | 36,016     | 34,595         | 70,611           |
| 129                               |                | Toupin, Paul R                                     | 1/22 & 1/23               | 49,460     |                | 49,460           |
| 528                               |                | Tracy, David W                                     | 11/2-1 & 11/2             | 27,698     | 94,925         | 122,623          |
| 105                               |                | Tracy, Deborah L                                   | 1/5-1                     | 24,924     | 92,925         | 117,849          |
| 311                               |                | Tracy, Derek C                                     | 7/13-1                    | 19,500     | 23,375         | 42,875           |
| 546                               |                | Tracy, Derek C                                     | 11/22                     | 17,282     | 24,610         | 41,892           |
| 540                               |                | Tracy, Derek Cecil Sr                              | 11/16                     | 20,280     | 17,057         | 37,337           |
| 557                               |                | Tracy, Spencer R                                   | 13/3                      | 120,110    |                | 120,110          |
| 531                               |                | Tracy, Vicki Jo                                    | 11/4-2                    | 26,250     | 112,311        | 138,561          |
| 76                                |                | Tremblay, Eugene & Sherri                          | 2/10-1                    | 22,390     | 11,850         | 34,240           |
| 27                                |                | Trepanier, Roland & Michael                        | 13/7                      | 72,110     | 16,402         | 88,512           |
| 92                                |                | True, Earl   | 10/6                      | 36,453     | 73,918         | 110,371          |
| 217                               |                | True, Earl   | 5/10                      | 13,700     |                | 13,700           |
| 94                                |                | True, Earl & Hilton, Jason                         | 10/23                     | 10,131     |                | 10,131           |
| 93                                |                | True, Earl R                                       | 10/18                     | 26,668     | 1,592          | 28,260           |
| 604                               |                | True, Earl R, Hilton, Elaine & Hilton, Jason       | 14/16                     | 98,750     | 8,528          | 107,278          |
| 248                               |                | True, Gregory A, Trustee of the Gregory A True Liv | 6/3-5-1                   | 15,770     |                | 15,770           |
| 90                                |                | True, Norris A                                     | 6/33                      | 12,443     |                | 12,443           |
| 97                                |                | True, William                                      | 10/26                     | 65,104     | 47,557         | 112,661          |
| 96                                |                | True, William                                      | 10/1 & 10/5               | 26,864     | 77,752         | 104,616          |
| 802                               |                | Turk, Emily  | 7/30-4                    | 33,150     | 59,832         | 92,982           |
| 382                               |                | Turk, Emily L                                      | 7/52-3                    | 17,500     | 140,908        | 158,408          |
| 505                               |                | Turk, William & Nancy                              | 10/11-1                   | 15,880     |                | 15,880           |
| 98                                |                | Turner, Daren                                      | 8/18, 8/19, 8/19-1 & 8/39 | 51,828     | 25,536         | 77,364           |
| 487                               |                | Turtle, Michael L & Claire A                       | 9/30                      | 26,900     | 74,470         | 101,370          |
| 312                               |                | US Bank National Association TR                    | 7/14B                     | 24,300     | 108,240        | 132,540          |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report     |                  |            |                |             |                  |  | Page 21 |
|----------------|---------------------------------------|------------------|------------|----------------|-------------|------------------|--|---------|
| Account Number | Name                                  | Map/Lot          | Land Value | Building Value | Total Value | (W/o Exemptions) |  |         |
| 220            | Van Buregel, Barbara J                | 5/14             | 40,060     | 114,658        | 154,718     |                  |  |         |
| 167            | Van Buregel, David P & Scott, Kathy J | 3/10, 3/147 3/15 | 43,300     | 123,633        | 166,933     |                  |  |         |
| 284            | Varney, Harriett                      | 6/32B            | 49,240     | 42,412         | 91,652      |                  |  |         |
| 681            | Vasvary, Kenny & Christy              | 6/10             | 23,400     | 61,079         | 84,479      |                  |  |         |
| 808            | Veilleux, Dustin & Gagne, Samantha    | 7/17-3           | 27,826     | 62,066         | 89,892      |                  |  |         |
| 810            | Veilleux, Jeffrey S                   | 7/17-4           | 27,404     | 122,319        | 149,723     |                  |  |         |
| 403            | Violette, John P & Yolanda CR         | 8/7-4            | 26,670     | 124,266        | 150,936     |                  |  |         |
| 776            | Violette, John P & Yolanda CR         | 8/35A            | 16,500     |                | 16,500      |                  |  |         |
| 288            | Violette, John P & Yolanda CR         | 6/40             | 16,500     |                | 16,500      |                  |  |         |
| 230            | Voelkel, William                      | 5/19             | 34,882     |                | 34,882      |                  |  |         |
| 99             | Vogt, Thomas E                        | 3/8-1            | 27,580     | 67,400         | 94,980      |                  |  |         |
| 324            | Von Hone, Karl W, Amy & Walter A      | 7/20-8           | 37,854     |                | 37,854      |                  |  |         |
| 210            | W & N Realty Trust                    | 5/2 & 5/9        | 52,970     |                | 52,970      |                  |  |         |
| 301            | Waggoner, Robert & Alonso, Lymaris    | 7/4              | 32,978     | 150,938        | 183,936     |                  |  |         |
| 757            | Walker, Nancy A                       | 7/42-4A          | 27,054     |                | 27,054      |                  |  |         |
| 305            | Wallace, Kenneth & Iva Jane           | 7/7              | 24,000     | 116,512        | 140,512     |                  |  |         |
| 606            | Wallace, Kenneth & Iva Jane           | 14/18            | 102,250    | 81,490         | 183,740     |                  |  |         |
| 452            | Warren, Charlie C & Jaunetta M        | 9/2              | 29,640     | 131,424        | 161,064     |                  |  |         |
| 636            | Warren, Charlie II                    | 10/3             | 17,475     | 86,279         | 103,754     |                  |  |         |
| 495            | Warren, Charlie II                    | 10/2             | 21,075     | 22,029         | 43,104      |                  |  |         |
| 107            | Warren, Terry W & Melody              | 1/7 & 1/7-1      | 89,200     | 108,038        | 197,238     |                  |  |         |
| 207            | Wass, Russell D Jr & Lillian A        | 4/14             | 18,150     | 26,039         | 44,189      |                  |  |         |
| 596            | Wass, Russell D Jr & Lillian A        | 14/8             | 115,400    | 61,097         | 176,497     |                  |  |         |
| 116            | Waterman, Alan H & Maudine M          | 1/13-2           | 25,386     | 50,032         | 75,418      |                  |  |         |
| 300            | Watson, Mary B                        | 7/3-7            | 18,358     |                | 18,358      |                  |  |         |
| 239            | Watson, Russell W III                 | 5/31-1           | 38,980     | 40,820         | 79,800      |                  |  |         |
| 131            | Watson, Russell W Jr & Joanne P       | 2/1-3            | 32,770     | 47,767         | 80,537      |                  |  |         |
| 384            | Weisher, Kara M                       | 7/54             | 19,980     |                | 19,980      |                  |  |         |
| 376            | Welch, David & Debra                  | 7/49             | 19,500     | 65,941         | 85,441      |                  |  |         |
| 27             | Wellington, David L & Patricia A      | 1/18-2-1         | 22,404     | 89,323         | 111,727     |                  |  |         |

2017 Real Estate Valuations cont

| Mercer         | 2017 Real Estate Valuation Report |                   |            |                |             |                  |  |  | Page 22 |
|----------------|-----------------------------------|-------------------|------------|----------------|-------------|------------------|--|--|---------|
| Account Number | Name                              | Map/Lot           | Land Value | Building Value | Total Value | (W/o Exemptions) |  |  |         |
| 597            | Wells, Cheryl L & Patrick V       | 14/9              | 126,670    | 84,525         | 211,195     |                  |  |  |         |
| 624            | Weninger, Ray & Susanne           | 15/18             | 97,078     |                | 97,078      |                  |  |  |         |
| 625            | Weninger, Ray & Susanne           | 15/19             | 96,245     |                | 96,245      |                  |  |  |         |
| 149            | West, Dolores                     | 2/8-5             | 23,210     | 29,323         | 52,533      |                  |  |  |         |
| 486            | White, Rachel E                   | 9/28-2            | 20,800     | 85,459         | 106,259     |                  |  |  |         |
| 85             | Whitmore-Smithers, Linda          | 10/28             | 8,009      |                | 8,009       |                  |  |  |         |
| 482            | Whitney, Mark & Donice            | 9/23              | 40,060     | 134,122        | 174,182     |                  |  |  |         |
| 184            | Whitney, Stephen                  | 3/31              | 31,718     | 115,847        | 147,565     |                  |  |  |         |
| 169            | Wilde, Richard A                  | 3/13              | 17,500     | 30,000         | 47,500      |                  |  |  |         |
| 347            | Williamson, Jay Jr & Kathryn E    | 7/36              | 20,790     |                | 20,790      |                  |  |  |         |
| 256            | Wilson, James A & Diane A         | 6/9               | 31,400     | 22,732         | 54,132      |                  |  |  |         |
| 522            | Wolf, Patrick A & Suzette C       | 10/25             | 33,040     | 60,138         | 93,178      |                  |  |  |         |
| 583            | Wood, Douglas & Kristina          | 13/34             | 67,115     | 76,860         | 143,975     |                  |  |  |         |
| 425            | Worthen, Jonas                    | 8/27              | 69,120     | 3,841          | 72,961      |                  |  |  |         |
| 411            | Worthen, Jonas                    | 8/8               | 19,500     | 72,429         | 91,929      |                  |  |  |         |
| 423            | Worthen, Jonas                    | 8/25              | 44,820     |                | 44,820      |                  |  |  |         |
| 31             | Worthen, Jonas D                  | 8/10 & 8/12       | 43,740     |                | 43,740      |                  |  |  |         |
| 10             | Worthen, Jonas D                  | 8/11              | 62,580     | 51,842         | 114,422     |                  |  |  |         |
| 415            | Worthen, Jonas D                  | 8/13-1 & 8/13-1-1 | 29,694     | 114,096        | 143,790     |                  |  |  |         |
| 422            | Worthen, Jonas D                  | 8/24              | 50,220     | 12,852         | 63,072      |                  |  |  |         |
| 399            | Worthen, Valerie J                | 8/5-1             | 22,295     | 129,664        | 151,959     |                  |  |  |         |
| 407            | Worthen, Vernon E II              | 8/7-7             | 13,880     |                | 13,880      |                  |  |  |         |
| 429            | Worthen, Vernon E II & Cindy A    | 8/30              | 43,280     | 402,007        | 445,287     |                  |  |  |         |
| 440            | Worthen, Vernon E II & Cindy A    | 8/38 & 8/40       | 99,520     | 26,842         | 126,362     |                  |  |  |         |
| 398            | Worthen, Vernon E II & Cindy A    | 8/5               | 71,598     | 84,509         | 156,107     |                  |  |  |         |
| 434            | Wortton, Matthew E and Tory L     | 8/33              | 35,440     | 178,675        | 214,115     |                  |  |  |         |
| 28             | Yale, Henry I & Winifred M        | 13/9              | 72,110     | 47,893         | 120,003     |                  |  |  |         |
| 326            | Yares, Margaret B                 | 7/21-1            | 39,960     |                | 39,960      |                  |  |  |         |
| 104            | Yoder, Timothy R                  | 1/5               | 24,420     | 53,801         | 78,221      |                  |  |  |         |
| 356            | Young Kidd, Maureen E             | 7/40-2            | 24,946     |                | 24,946      |                  |  |  |         |

2017 Real Estate Valuations cont

| 2017 Real Estate Valuation Report |                |                               |                              |            |                |                |
|-----------------------------------|----------------|-------------------------------|------------------------------|------------|----------------|----------------|
| Mercer                            | Account Number | Name                          | Map/Lot                      | Land Value | Building Value | Total Value    |
|                                   |                |                               |                              |            |                | (% Exemptions) |
|                                   | 357            | Zambelli, Stephen             | 7/42                         | 30,280     | 28,195         | 58,475         |
|                                   | 441            | Zimmer, Randolph & Carolyn    | 8/41                         | 20,140     |                | 20,140         |
|                                   | 120            | Zimmer, Randolph & Carolyn    | 1/16-2                       | 15,710     |                | 15,710         |
|                                   | 280            | Zimmer, Randolph & Carolyn    | 6/29B & 6/29-1               | 31,800     | 123,164        | 154,964        |
|                                   | 712            | East Mercer Cemetery          | 8/9                          | 14,600     |                | 14,600         |
|                                   | 709            | Hampshire Hill Cemetery Assoc | 3/11                         | 7,943      |                | 7,943          |
|                                   | 708            | Ladd Cemetery Association     | 1/18-1 & 2/6                 | 10,494     |                | 10,494         |
|                                   | 724            | Village Cemetery Assoc.       | 12/5                         | 13,482     |                | 13,482         |
|                                   | 710            | Maine Dept of Transportation  | 6/31                         | 27,500     |                | 27,500         |
|                                   | 725            | Maine, State of               | 5/18-4 & 5/21-1              | 41,860     |                | 41,860         |
|                                   | 716            | Mercer Historical Society     | 11/30-1                      | 11,732     |                | 11,732         |
|                                   | 530            | Mercer Historical Society     | 11/4                         | 8,029      |                | 8,029          |
|                                   | 722            | Mercer Historical Society     | Port 11/8 & Port 11/9        | 22,685     | 59,178         | 81,863         |
|                                   | 717            | United Methodist Church       | 11/28                        | 19,258     | 89,744         | 109,002        |
|                                   | 715            | Town of Mercer                | 11/25                        | 19,357     | 67,950         | 87,307         |
|                                   | 444            | Town of Mercer                | 8/44                         | 16,350     | 146,316        | 162,666        |
|                                   | 721            | Town of Mercer                | 11/23-1                      | 9,959      |                | 9,959          |
|                                   | 454            | Town of Mercer                | 9/4                          | 14,440     |                | 14,440         |
|                                   | 711            | Town of Mercer                | 7/33                         | 29,198     | 1,119,743      | 1,148,941      |
|                                   | 372            | Town of Mercer                | 7/48-1 & 7/48-1A             | 39,111     | 79,499         | 118,610        |
|                                   | 714            | Town of Mercer                | 10/17                        | 12,977     |                | 12,977         |
|                                   | 723            | Town of Mercer                | 11/10, Port 11/9 & Port 11/8 | 19,407     | 115,600        | 135,007        |
|                                   | 504            | Town of Mercer                | 10/8                         | 26,287     |                | 26,287         |
|                                   | 128            | Town of Mercer                | 1/19                         | 7,853      |                | 7,853          |
|                                   | 468            | Town of Mercer                | 9/14                         | 61,180     | 6,804          | 67,984         |
|                                   | 514            | Town of Mercer                | 10/16                        | 115,020    |                | 115,020        |
|                                   | 88             | Town of Mercer                | 2/10-2                       | 13,565     |                | 13,565         |
|                                   | 515            | Town of Mercer                | 10/18-3                      | 12,590     |                | 12,590         |

# Tax Collector's Report 2017

|  |                   |
|--|-------------------|
| 2017 Real Estate Tax Commitment        | \$ 895,235.94     |
| 2017 Personal Property Tax Commitment  | \$ 4,263.62       |
| <br>Total RE/ PP Tax Commitment        | <br>\$ 899,499.56 |
| <br>2017 Real Estate Taxes Collected   | <br>\$ 792,237.47 |
| 2017 Personal Property Taxes Collected | \$ 3,411.14       |
| <br>Total RE/ PP Taxes Collected       | <br>\$ 795,655.61 |
| <br>2017 RE/ PP Tax Discounts          | <br>\$ 13,513.54  |
| 2017 RE Tax Abatements                 | \$ 383.01         |

| Mercer | 2017 Real Estate Taxes - Unpaid |                                      |  |                   |          | Page 1      |          |
|--------|---------------------------------|--------------------------------------|--|-------------------|----------|-------------|----------|
|        |                                 |                                      |  | Tax Year: 2017-1  |          |             |          |
|        |                                 |                                      |  | As of: 12/31/2017 |          |             |          |
|        |                                 |                                      |  |                   | Original | Payment /   | Amount   |
|        | Acct                            | Name ----                            |  | Year              | Tax      | Adjustments | Due      |
|        | 801                             | R Alexson, Shane                     |  | 2017              | 241.66   | 0.00        | 241.66   |
|        | 34                              | R Anderson, Lawrence B Jr            |  | 2017              | 672.08   | 0.00        | 672.08   |
| *      | 741                             | R Baran, Paula T                     |  | 2017              | 772.80   | 605.04      | 167.76   |
|        | 412                             | R Bender, Rick R & Kelley, Karen A   |  | 2017              | 915.35   | 0.00        | 915.35   |
|        | 409                             | R Bennett, Craig S & Robinson, Sarah |  | 2017              | 657.11   | 0.00        | 657.11   |
|        | 535                             | R Berube, Ray & Tara                 |  | 2017              | 723.05   | 0.00        | 723.05   |
|        | 500                             | R Bilodeau, Michael H & Eleanor L    |  | 2017              | 696.88   | 0.00        | 696.88   |
|        | 663                             | R Bishop, Alan L & Helmi J           |  | 2017              | 1,135.08 | 0.00        | 1,135.08 |
|        | 520                             | R Bowker, Brian J                    |  | 2017              | 333.23   | 0.00        | 333.23   |
|        | 460                             | R Bunker, Eric R                     |  | 2017              | 330.67   | 0.00        | 330.67   |
|        | 46                              | R Bushnell, Charles R & Robert       |  | 2017              | 414.91   | 0.00        | 414.91   |
|        | 154                             | R Bushnell, Charles R & Robert       |  | 2017              | 209.47   | 0.00        | 209.47   |
|        | 48                              | R Bushnell, William                  |  | 2017              | 640.99   | 0.00        | 640.99   |
|        | 492                             | R Bussell, Eric                      |  | 2017              | 52.58    | 0.00        | 52.58    |
|        | 196                             | R Cahill, John B                     |  | 2017              | 1,162.15 | 0.00        | 1,162.15 |
|        | 257                             | R Catabia, Leonard & Barbara         |  | 2017              | 1,663.39 | 0.00        | 1,663.39 |
|        | 277                             | R Chamberlain-Merry, Bonny           |  | 2017              | 1,259.85 | 0.00        | 1,259.85 |
|        | 122                             | R Clement, Clay                      |  | 2017              | 1,450.32 | 0.00        | 1,450.32 |
|        | 144                             | R Conant, Dwayne, John & Gregory     |  | 2017              | 875.42   | 583.15      | 292.27   |
|        | 435                             | R Corson, Charles W & Lori Ann       |  | 2017              | 1,623.40 | 0.00        | 1,623.40 |
|        | 52                              | R Cousineau Lumber, Inc              |  | 2017              | 434.45   | 0.00        | 434.45   |
|        | 53                              | R Cousineau Lumber, Inc              |  | 2017              | 111.10   | 0.00        | 111.10   |
|        | 431                             | R Cowing, Wayne                      |  | 2017              | 159.08   | 0.00        | 159.08   |
|        | 197                             | R Cowing, Wayne B                    |  | 2017              | 161.98   | 0.00        | 161.98   |
|        | 323                             | R Cox, John III                      |  | 2017              | 710.40   | 0.00        | 710.40   |
| **     | 405                             | R Davis, Eva L                       |  | 2017              | 858.14   | 0.00        | 858.14   |



| Mercer |  | 2017 Real Estate Taxes - Unpaid |                 |                          |               | Page 2 |  |
|--------|--|---------------------------------|-----------------|--------------------------|---------------|--------|--|
|        |  | Tax Year: 2017-1                |                 |                          |               |        |  |
|        |  | As of: 12/31/2017               |                 |                          |               |        |  |
| Acct   | Name ----  | Year                            | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |        |  |
|        | 318 R Diamond, Fredrick C, Estate of                 | 2017                            | 251.04          | 0.00                     | 251.04        |        |  |
|        | 151 R Doane, John E                                  | 2017                            | 514.72          | 0.00                     | 514.72        |        |  |
|        | 272 R Doane, Kenneth L IV                            | 2017                            | 980.67          | 0.00                     | 980.67        |        |  |
|        | 270 R Doane, Richard L & Jane A                      | 2017                            | 675.83          | 226.15                   | 449.68        |        |  |
|        | 449 R Dunne, Thomas J                                | 2017                            | 2,936.16        | 0.00                     | 2,936.16      |        |  |
|        | 744 R Easler, Chris                                  | 2017                            | 164.54          | 0.00                     | 164.54        |        |  |
|        | 575 R Everett, Ricky B & Nancy L                     | 2017                            | 2,646.25        | 320.17                   | 2,326.08      |        |  |
|        | 212 R Farley, Deborah                                | 2017                            | 127.92          | 0.00                     | 127.92        |        |  |
|        | 666 R Foster, Chrystal                               | 2017                            | 1,088.60        | 0.00                     | 1,088.60      |        |  |
|        | 443 R Fox, Wendy L, Heirs of                         | 2017                            | 1,375.08        | 0.00                     | 1,375.08      |        |  |
|        | 236 R Gagnon, Normand H & Marion J                   | 2017                            | 3,289.10        | 0.00                     | 3,289.10      |        |  |
|        | 418 R Geidel, Lance W & Shelly                       | 2017                            | 25.90           | 0.00                     | 25.90         |        |  |
| **     | 209 R Gentili, Steve J                               | 2017                            | 717.89          | 491.07                   | 226.82        |        |  |
|        | 354 R Gilmore, Michael J                             | 2017                            | 959.02          | 0.00                     | 959.02        |        |  |
|        | 581 R Guay, Mark                                     | 2017                            | 2,088.36        | 0.00                     | 2,088.36      |        |  |
|        | 455 R Herbert, Joshua L & Michelle L                 | 2017                            | 1,070.10        | 0.00                     | 1,070.10      |        |  |
|        | 457 R Herbert, Joshua L & Michelle L                 | 2017                            | 275.54          | 0.00                     | 275.54        |        |  |
| **     | 159 R King, Robin L & Gondela, John C                | 2017                            | 3,729.46        | 0.00                     | 3,729.46      |        |  |
|        | 365 R Krajewski, Jerzy c/o Joanna Jacob              | 2017                            | 207.47          | 5.99                     | 201.48        |        |  |
|        | 271 R Levesque, Maurice R                            | 2017                            | 584.61          | 0.00                     | 584.61        |        |  |
|        | 9 R Marcue, Bryan C, Grant, Heidi J & Marcue, Louise | 2017                            | 1,132.12        | 0.00                     | 1,132.12      |        |  |
|        | 221 R Martelli, Gina                                 | 2017                            | 598.35          | 0.00                     | 598.35        |        |  |
|        | 687 R McCaslin, Sonya L & David                      | 2017                            | 333.23          | 0.00                     | 333.23        |        |  |
| **     | 118 R Mellow, R Loring & Liss, Joanna C Trustees     | 2017                            | 649.43          | 0.00                     | 649.43        |        |  |
|        | 201 R Merry, Frederick W & Bonny                     | 2017                            | 1,846.37        | 0.00                     | 1,846.37      |        |  |
|        | 677 R Merry, Frederick W & Bonny                     | 2017                            | 1,730.95        | 0.00                     | 1,730.95      |        |  |
|        | 319 R Moore, Steven W                                | 2017                            | 1,599.62        | 0.00                     | 1,599.62      |        |  |
|        | 320 R Moore, Steven W                                | 2017                            | 1,071.51        | 12.66                    | 1,058.85      |        |  |
|        | 307 R Osgood, Jonathan                               | 2017                            | 1,985.99        | 0.00                     | 1,985.99      |        |  |
|        | 570 R Paradise Inc                                   | 2017                            | 1,869.84        | 0.00                     | 1,869.84      |        |  |
|        | 774 R Parent, Doreen J                               | 2017                            | 1,510.50        | 0.00                     | 1,510.50      |        |  |
|        | 309 R Parlin, Kerry O PR, Estate of Richard K Parlin | 2017                            | 1,368.18        | 0.00                     | 1,368.18      |        |  |
|        | 349 R Parlin, Roger                                  | 2017                            | 481.78          | 0.00                     | 481.78        |        |  |
|        | 370 R Parlin, Roger                                  | 2017                            | 476.42          | 0.00                     | 476.42        |        |  |
|        | 371 R Parlin, Roger                                  | 2017                            | 189.53          | 0.00                     | 189.53        |        |  |
|        | 369 R Parlin, Roger & Karen F                        | 2017                            | 336.75          | 0.00                     | 336.75        |        |  |
|        | 255 R Peniuk, Sherri-Lea                             | 2017                            | 529.56          | 0.00                     | 529.56        |        |  |
|        | 366 R Perrault, Steven & Janet                       | 2017                            | 857.00          | 0.00                     | 857.00        |        |  |
|        | 224 R Picard, Gary A & Little, Heidi J               | 2017                            | 969.67          | 0.00                     | 969.67        |        |  |
| **     | 237 R Poirier, Michael C                             | 2017                            | 241.45          | 0.00                     | 241.45        |        |  |
|        | 733 R Redlevske, Casaundra B                         | 2017                            | 191.59          | 0.00                     | 191.59        |        |  |
|        | 293 R Redlevske, Casaundra B & Brent L               | 2017                            | 455.41          | 0.00                     | 455.41        |        |  |
|        | 81 R Redlevske, Norman G                             | 2017                            | 2,499.89        | 0.00                     | 2,499.89      |        |  |
|        | 161 R Redlevske, William J & Monica E                | 2017                            | 298.69          | 0.00                     | 298.69        |        |  |



| Mercer   |                    | 2017 Personal Property Taxes - Unpaid |                 |                          |               | Page 1 |
|--|--------------------|---------------------------------------|-----------------|--------------------------|---------------|--------|
|  |                    | Tax Year: 2017-1                      |                 |                          |               |        |
|  |                    | As of: 12/31/2017                     |                 |                          |               |        |
| Acct   | Name ----          | Year                                  | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |        |
| 1346   | P DirectTV LLC     | 2017                                  | 125.27          | 0.62                     | 124.65        |        |
| 900  | P Greaney, Scott R | 2017                                  | 23.99           | 0.00                     | 23.99         |        |
| 1107   | P McNair, Wesley   | 2017                                  | 15.99           | 0.00                     | 15.99         |        |
| 1356   | P Mullens, Shawn   | 2017                                  | 319.80          | 6.38                     | 313.42        |        |
| 186  | P Storms, Pamela   | 2017                                  | 47.65           | 0.00                     | 47.65         |        |
| 1302   | P Worthen, Vernon  | 2017                                  | 319.80          | 0.00                     | 319.80        |        |
| <b>Total for 6 Accounts:</b>   |                    |                                       | 852.50          | 7.00                     | 845.50        |        |
| <b>Payment Summary</b>   |                    |                                       |                 |                          |               |        |
| Type   |                    | Principal                             | Interest        | Costs                    | Total         |        |
| Y - Prepayment   |                    | 7.00                                  | 0.00            | 0.00                     | 7.00          |        |
| Total  |                    | 7.00                                  | 0.00            | 0.00                     | 7.00          |        |
| <b>Non Lien Summary</b>  |                    |                                       |                 |                          |               |        |
| 2017-1   | 845.50             |                                       |                 |                          |               |        |
| Total  | 845.50             |                                       |                 |                          |               |        |
| <b>Total for 6 Accounts:</b>   |                    |                                       | 852.50          | 7.00                     | 845.50        |        |
| * Paid a Partial Payment after December 31, 2017 and by the end of business day February 8, 2018     |                    |                                       |                 |                          |               |        |
| ** Paid in Full after Books Closed December 31, 2017 and by the end of business day February 8, 2018 |                    |                                       |                 |                          |               |        |

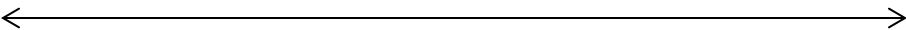
| Mercer   |                    | 2016 Personal Property Taxes - Unpaid |                 |                          |               | Page 1 |
|--|--------------------|---------------------------------------|-----------------|--------------------------|---------------|--------|
|  |                    | Tax Year: 2016-1                      |                 |                          |               |        |
|  |                    | As of: 12/31/2017                     |                 |                          |               |        |
| Acct   | Name ----          | Year                                  | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |        |
| 900  | P Greaney, Scott R | 2016                                  | 23.92           | 0.00                     | 23.92         |        |
| 1348   | P GTech Corp.      | 2016                                  | 0.00            | 0.15                     | -0.15         |        |
| 1302   | P Worthen, Vernon  | 2016                                  | 319.00          | 0.00                     | 319.00        |        |
| <b>Total for 3 Accounts:</b>   |                    |                                       | 342.92          | 0.15                     | 342.77        |        |
| <b>Payment Summary</b>   |                    |                                       |                 |                          |               |        |
| Type   |                    | Principal                             | Interest        | Costs                    | Total         |        |
| Y - Prepayment   |                    | 0.15                                  | 0.00            | 0.00                     | 0.15          |        |
| Total  |                    | 0.15                                  | 0.00            | 0.00                     | 0.15          |        |
| <b>Non Lien Summary</b>  |                    |                                       |                 |                          |               |        |
| 2016-1   | 342.77             |                                       |                 |                          |               |        |
| Total  | 342.77             |                                       |                 |                          |               |        |
| <b>Total for 3 Accounts:</b>   |                    |                                       | 342.92          | 0.15                     | 342.77        |        |
| * Paid a Partial Payment after December 31, 2017 and by the end of business day February 8, 2018     |                    |                                       |                 |                          |               |        |
| ** Paid in Full after Books Closed December 31, 2017 and by the end of business day February 8, 2018 |                    |                                       |                 |                          |               |        |



| Mercer   |                  | 2015 Real Estate Taxes - Unpaid |              |                       | Page 1     |
|--|------------------|---------------------------------|--------------|-----------------------|------------|
|  |                  | Tax Year: 2015-1                |              |                       |            |
|  |                  | As of: 12/31/2017               |              |                       |            |
| Acct   | Name ----        | Year                            | Original Tax | Payment / Adjustments | Amount Due |
| 88   | R Taylor, Paul H | 2015                            | 372.39       | 0.00                  | 372.39     |
| <b>Total for 1 Account:</b>  |                  |                                 | 372.39       | 0.00                  | 372.39     |
| <b>Payment Summary</b>   |                  |                                 |              |                       |            |
| Type   |                  | Principal                       | Interest     | Costs                 | Total      |
| Total  |                  | 0.00                            | 0.00         | 0.00                  | 0.00       |
| <b>Non Lien Summary</b>  |                  |                                 |              |                       |            |
| 2015-1   | 372.39           |                                 |              |                       |            |
| Total  | 372.39           |                                 |              |                       |            |
| 372  | L Landry, Mary E | 2015                            | 2,020.72     | 709.78                | 1,310.94   |
| <b>Total for 1 Account:</b>  |                  |                                 | 2,020.72     | 709.78                | 1,310.94   |
| <b>Payment Summary</b>   |                  |                                 |              |                       |            |
| Type   |                  | Principal                       | Interest     | Costs                 | Total      |
| P - Payment  |                  | 565.47                          | 86.84        | 57.47                 | 709.78     |
| Total  |                  | 565.47                          | 86.84        | 57.47                 | 709.78     |
| <b>Lien Summary</b>  |                  |                                 |              |                       |            |
| 2015-1   | 1,310.94         |                                 |              |                       |            |
| Total  | 1,310.94         |                                 |              |                       |            |
| <b>Total for 2 Accounts:</b>   |                  |                                 | 2,393.11     | 709.78                | 1,683.33   |
| * Paid a Partial Payment after December 31, 2017 and by the end of business day February 8, 2018     |                  |                                 |              |                       |            |
| ** Paid in Full after Books Closed December 31, 2017 and by the end of business day February 8, 2018 |                  |                                 |              |                       |            |

| Mercer  |                    | 2015 Personal Property Taxes - Unpaid |              |                       | Page 1     |
|---|--------------------|---------------------------------------|--------------|-----------------------|------------|
|   |                    | Tax Year: 2015-1                      |              |                       |            |
|   |                    | As of: 12/31/2017                     |              |                       |            |
| Acct  | Name ----          | Year                                  | Original Tax | Payment / Adjustments | Amount Due |
| 900   | P Greaney, Scott R | 2015                                  | 23.73        | 0.00                  | 23.73      |
| <b>Total for 1 Account:</b>   |                    |                                       | 23.73        | 0.00                  | 23.73      |
| <b>Payment Summary</b>  |                    |                                       |              |                       |            |
| Type  |                    | Principal                             | Interest     | Costs                 | Total      |
| Total   |                    | 0.00                                  | 0.00         | 0.00                  | 0.00       |
| <b>Non Lien Summary</b>   |                    |                                       |              |                       |            |
| 2015-1  | 23.73              |                                       |              |                       |            |
| Total   | 23.73              |                                       |              |                       |            |
| <b>Total for 1 Account:</b>   |                    |                                       | 23.73        | 0.00                  | 23.73      |
| <p>* Paid a Partial Payment after December 31, 2017 and by the end of business day February 8, 2018</p> <p>** Paid in Full after Books Closed December 31, 2017 and by the end of business day February 8, 2018</p> |                    |                                       |              |                       |            |

| Mercer   |                | 2014 Real Estate Taxes - Unpaid |              |                       |            | Page 1 |
|--|----------------|---------------------------------|--------------|-----------------------|------------|--------|
|  |                | Tax Year: 2014-1                |              |                       |            |        |
|  |                | As of: 12/31/2017               |              |                       |            |        |
| Acct   | Name ----      | Year                            | Original Tax | Payment / Adjustments | Amount Due |        |
| 88 L   | Taylor, Paul H | 2014                            | 291.38       | 0.00                  | 291.38     |        |
| Total for 1 Account:   |                |                                 | 291.38       | 0.00                  | 291.38     |        |
| Payment Summary  |                |                                 |              |                       |            |        |
| Type   |                | Principal                       | Interest     | Costs                 | Total      |        |
| Total  |                | 0.00                            | 0.00         | 0.00                  | 0.00       |        |
| Lien Summary   |                |                                 |              |                       |            |        |
| 2014-1   | 291.38         |                                 |              |                       |            |        |
| Total  | 291.38         |                                 |              |                       |            |        |
| Total for 1 Account:   |                |                                 | 291.38       | 0.00                  | 291.38     |        |
| * Paid a Partial Payment after December 31, 2017 and by the end of business day February 8, 2018<br>** Paid in Full after Books Closed December 31, 2017 and by the end of business day February 8, 2018 |                |                                 |              |                       |            |        |



Treasurer’s Report 2017

Credit Card Transactions

| 2017         |              |              |             |             |             |
|--------------|--------------|--------------|-------------|-------------|-------------|
| Credit Cards |              |              |             |             |             |
| Month        | Transactions | Phone orders | CC Credits  | InforMe Fee | Total Fees  |
| Jan-17       | 7            | 0            | \$ 438.68   | \$ 11.67    | \$ 450.35   |
| Feb-17       | 5            | 0            | \$ 727.75   | \$ 18.81    | \$ 746.56   |
| Mar-17       | 14           | 4            | \$ 1,180.81 | \$ 33.05    | \$ 1,213.86 |
| Apr-17       | 6            | 2            | \$ 3,905.82 | \$ 97.65    | \$ 4,003.47 |
| May-17       | 13           | 2            | \$ 2,573.08 | \$ 65.04    | \$ 2,638.12 |
| Jun-17       | 13           | 3            | \$ 1,878.28 | \$ 48.65    | \$ 1,926.93 |
| Jul-17       | 14           | 0            | \$ 1,737.95 | \$ 45.65    | \$ 1,783.60 |
| Aug-17       | 12           | 0            | \$ 1,727.23 | \$ 43.78    | \$ 1,771.01 |
| Sep-17       | 7            | 0            | \$ 1,463.40 | \$ 37.48    | \$ 1,500.88 |
| Oct-17       | 10           | 3            | \$ 3,242.25 | \$ 82.12    | \$ 3,324.37 |
| Nov-17       | 10           | 1            | \$ 1,845.89 | \$ 47.47    | \$ 1,893.36 |
| Dec-17       | 6            | 1            | \$ 1,761.31 | \$ 44.78    | \$ 1,806.09 |
|              | 117          | 16           | \$22,482.45 | \$576.15    | \$23,058.60 |

# Treasurer's Report 2017

| <b><u>Revenues</u></b>            | Totals Yearly |
|-----------------------------------|---------------|
| <b>Checkbook Balance 1/1/2017</b> | \$ 300,712.81 |
| <b>RP Taxes - 2018</b>            | \$ 3,963.76   |
| <b>2017 RE Tax Supplement</b>     | \$ 319.80     |
| <b>RP Taxes - 2017</b>            | \$ 791,231.21 |
| <b>Interest</b>                   | \$ 535.02     |
| <b>RP Taxes - 2016</b>            | \$ 80,220.07  |
| <b>Interest</b>                   | \$ 3,677.83   |
| <b>RP Taxes - 2015</b>            | \$ 21,830.04  |
| <b>Interest</b>                   | \$ 2,516.18   |
| <b>RP Taxes - 2014</b>            | \$ 2,348.66   |
| <b>Interest</b>                   | \$ 272.29     |
| <b>RP Taxes - 2013</b>            | \$ 405.54     |
| <b>Interest</b>                   | \$ 108.43     |
| <b>RP Taxes - 2012</b>            | \$ 394.99     |
| <b>Interest</b>                   | \$ 134.33     |
| <b>RP Taxes - 2011</b>            | \$ 398.93     |
| <b>Interest</b>                   | \$ 164.68     |
| <b>RP Taxes - 2010</b>            | \$ 396.26     |
| <b>Interest</b>                   | \$ 167.66     |
| <b>PP Taxes - 2017</b>            | \$ 3,411.14   |
| <b>PP Taxes - 2016</b>            | \$ 4.78       |
| <b>Interest</b>                   | \$ 0.14       |
| <b>MV Excise Tax</b>              | \$ 133,363.34 |
| <b>Boat Excise Tax</b>            | \$ 1,398.00   |
| <b>MV Agent Fee</b>               | \$ 2,833.00   |
| <b>IF&amp;W Agent Fee</b>         | \$ 446.25     |
| <b>AWP Agent Fee</b>              | \$ 169.00     |
| <b>AWP Town Fee</b>               | \$ 278.00     |
| <b>AWP Late Fee</b>               | \$ 225.00     |
| <b>Dog Ordinance Fines</b>        | \$ -          |
| <b>TS &amp; TO Blue Bags</b>      | \$ 8,638.50   |
| <b>TS Debris</b>                  | \$ 3,644.00   |
| <b>Copy Fees</b>                  | \$ 135.00     |
| <b>Fax Fees</b>                   | \$ 133.00     |
| <b>Birth Copies</b>               | \$ 128.20     |
| <b>Death Copies</b>               | \$ 35.40      |
| <b>Marriage Copies</b>            | \$ 39.00      |
| <b>DeathMarr Town</b>             | \$ 136.00     |
| <b>PB Fees-Permits</b>            | \$ 500.00     |
| <b>MCC Rentals</b>                | \$ 3,940.00   |
| <b>MCC Donations</b>              | \$ 10.00      |

## Treasurer's Report 2017 cont.

|                                    |    |              |
|------------------------------------|----|--------------|
| <b>Revenues Cont</b>               |    |              |
| <b>Reimb CERT elec/oil</b>         | \$ | -            |
| <b>Tree Growth Penalty</b>         | \$ | 2,339.25     |
| <b>Tranfr from MCC Acct</b>        | \$ | -            |
| <b>Memic Dividend</b>              | \$ | 127.87       |
| <b>Misc. Revenue</b>               | \$ | 287.00       |
| <b>Filing Fees</b>                 | \$ | 10.00        |
| <b>Bounced Check Fees</b>          | \$ | 75.00        |
| <b>Online Burn Permits</b>         | \$ | 24.00        |
| <b>Village Cemetery lot sales</b>  | \$ | 75.00        |
| <b>Maine Rev. Sharing</b>          | \$ | 28,039.07    |
| <b>LRAP (formally URIP)</b>        | \$ | 29,296.00    |
| <b>Tree Grwth Reimburs</b>         | \$ | 12,910.28    |
| <b>Veterans Reimburs</b>           | \$ | 779.00       |
| <b>Homestead Reimburs</b>          | \$ | 34,509.00    |
| <b>GA Reimburs</b>                 | \$ | 5,742.10     |
| <b>Misc. Credit</b>                | \$ | -            |
| <b>Tranfr frm Scholar Acct</b>     | \$ | 16.55        |
| <b>Tranfr frm Town Forest Acct</b> | \$ | 12,936.17    |
| <b>Tranfr frm Cemetery Acct</b>    | \$ | 26.09        |
| <b>Total Rev. Monthly</b>          | \$ | 1,195,745.81 |
|                                    | \$ | -            |
| <b>Discounts RE &amp; PP</b>       | \$ | 13,513.54    |
| <b>Abatements</b>                  | \$ | 383.01       |
| <b>Checkbk Bal. w/ Rev</b>         | \$ | 1,482,562.07 |
|                                    | \$ | -            |
| <b>Trio Revenue Totals</b>         | \$ | 283,505.59   |
| <b>Trio GF Totals</b>              | \$ | 992,875.50   |



## Treasurer's Report 2017 cont.

|                                     |    |           |
|-------------------------------------|----|-----------|
| <b><u>General Fund Revenues</u></b> |    |           |
| <b>MV Regs</b>                      | \$ | 32,602.50 |
| <b>MV Sales Tax</b>                 | \$ | 15,438.78 |
| <b>MV Title Fee</b>                 | \$ | 2,211.00  |
| <b>IF&amp;W B/S/A</b>               | \$ | 8,153.00  |
| <b>IF&amp;W - H/F</b>               | \$ | 3,362.25  |
| <b>IF&amp;W - Sales Tax</b>         | \$ | 4,020.88  |
| <b>Dogs</b>                         | \$ | 717.00    |
| <b>Vitals</b>                       | \$ | 52.40     |
| <b>Demand Fees</b>                  | \$ | 2,910.37  |
| <b>Health Insurance- Employee</b>   | \$ | 3,908.07  |
| <b>LPI Fees- Robert Dunphy</b>      | \$ | 3,395.00  |
| <b>CEO Fees</b>                     | \$ | 575.00    |
| <b>Snowmobile Reimbrs</b>           | \$ | 271.42    |
| <b>Grant-CERT</b>                   | \$ | -         |
| <b>FOAA Officer</b>                 | \$ | -         |
| <b>Donate to Heat Assist</b>        | \$ | 1,787.18  |
|                                     |    |           |
|                                     |    |           |
|                                     |    |           |
| <b>IRS-Fed Tax/Fica/Med</b>         | \$ | 14,239.24 |
| <b>State of Maine - taxes</b>       | \$ | 170.00    |
|                                     |    |           |
|                                     |    |           |
| <b>Total Monthly GF Rev</b>         | \$ | 93,814.09 |
| <b><u>General Fund Expenses</u></b> |    |           |
| <b>MV Regs</b>                      | \$ | 32,623.00 |
| <b>MV Sales Tax</b>                 | \$ | 15,438.84 |
| <b>MV Title Fee</b>                 | \$ | 2,178.00  |
| <b>IF&amp;W B/S/A</b>               | \$ | 8,153.00  |
| <b>IF&amp;W - H/F</b>               | \$ | 3,362.25  |
| <b>IF&amp;W - Sales Tax</b>         | \$ | 4,020.88  |
| <b>Dogs</b>                         | \$ | 717.00    |
| <b>Vitals</b>                       | \$ | 52.40     |
| <b>Health Insurance- Employee</b>   | \$ | 3,908.07  |
| <b>Registry of Deeds</b>            | \$ | 1,520.00  |
| <b>Postmaster</b>                   | \$ | 724.90    |
| <b>LPI - Robert D</b>               | \$ | 2,527.50  |
| <b>LPI - State</b>                  | \$ | 842.50    |
| <b>LPI - DEP</b>                    | \$ | 135.00    |
| <b>Mercer Bog Riders</b>            | \$ | 271.42    |
| <b>Grant-CERT</b>                   | \$ | -         |
| <b>FOAA Officer</b>                 | \$ | -         |

# Treasurer's Report 2017 cont.

## General Fund Expenses cont.

|                               |    |               |  |
|-------------------------------|----|---------------|--|
| <b>IRS-Fed Tax/Fica/Med</b>   | \$ | 14,239.24     |  |
| <b>State of Maine - taxes</b> | \$ | 170.00        |  |
|                               |    |               |  |
| <b>Total Monthly GF EXP</b>   | \$ | 88,356.50     |  |
| <b><u>Expenses</u></b>        |    | Totals Yearly |  |
|                               |    |               |  |
| <b>Town Clerk</b>             | \$ | 6,424.00      |  |
| <b>Tax Collector</b>          | \$ | 12,119.00     |  |
| <b>Treasurer</b>              | \$ | 10,858.00     |  |
| <b>Deputy Clerk</b>           | \$ | 3,641.00      |  |
| <b>Office Assistant</b>       | \$ | 435.00        |  |
| <b>1st Selectman</b>          | \$ | 4,500.00      |  |
| <b>2nd Selectman</b>          | \$ | 4,000.00      |  |
| <b>3rd Selectman</b>          | \$ | 4,000.00      |  |
| <b>Registrar of Voters</b>    | \$ | 500.00        |  |
| <b>MO Secretary</b>           | \$ | 1,878.00      |  |
| <b>CEO - Hourly</b>           | \$ | 502.50        |  |
| <b>CEO Permits</b>            | \$ | 575.00        |  |
| <b>Trans Statn Attendnt</b>   | \$ | 7,149.30      |  |
| <b>ACO</b>                    | \$ | 2,400.00      |  |
| <b>Fica/Medi</b>              | \$ | 4,922.90      |  |
|                               |    |               |  |
| <b>MSAD #54</b>               | \$ | 512,737.96    |  |
| <b>Somerset County</b>        | \$ | 151,174.32    |  |
| <b>MMA</b>                    | \$ | 1,671.00      |  |
| <b>Kyes Insur</b>             | \$ | 12,169.00     |  |
| <b>ME Emp Mut Ins</b>         | \$ | 1,730.52      |  |
| <b>MMA - Unemploy</b>         | \$ | 577.72        |  |
| <b>CMP - MCC/TO</b>           | \$ | 5,095.06      |  |
| <b>CMP - Old TO</b>           | \$ | 512.16        |  |
| <b>CMP -Old Shaw</b>          | \$ | 264.23        |  |
| <b>TDS- TO/MCC</b>            | \$ | 1,729.16      |  |
| <b>TO Supplies</b>            | \$ | 2,979.74      |  |
| <b>TO Misc.</b>               | \$ | 228.68        |  |

# Treasurer's Report 2017 cont.

## Expenses cont.

|                                |    |           |
|--------------------------------|----|-----------|
| <b>Heating Oil-Old TO</b>      | \$ | 1,309.21  |
| <b>Heat Oil/Pellet MCC</b>     | \$ | 5,205.80  |
| <b>MCC Supplies</b>            | \$ | 423.10    |
| <b>MCC Plowing</b>             | \$ | 2,680.00  |
| <b>MCC Mowing</b>              | \$ | 1,430.00  |
| <b>MCC Janitorial</b>          | \$ | 2,316.00  |
| <b>MCC Maintenance</b>         | \$ | 2,837.31  |
| <b>MCC Misc</b>                | \$ | 210.00    |
| <b><u>Expenses Cont.</u></b>   |    |           |
| <b>Legal</b>                   | \$ | 35.00     |
| <b>Postage</b>                 | \$ | 616.75    |
| <b>Security</b>                | \$ | 276.00    |
| <b>Equipment</b>               | \$ | -         |
| <b>Internet</b>                | \$ | 236.76    |
| <b>Reg. of Deeds Trans</b>     | \$ | 49.50     |
| <b>Elections</b>               | \$ | 1,073.00  |
| <b>Training/Mileage</b>        | \$ | 457.00    |
| <b>Annual Report</b>           | \$ | 1,126.00  |
| <b>Auditor</b>                 | \$ | 3,000.00  |
| <b>TS Licenses</b>             | \$ | 429.00    |
| <b>TS Waste Management</b>     | \$ | 15,154.04 |
| <b>TS WM Recycling</b>         | \$ | 2,305.38  |
| <b>TS Central Maine Septic</b> | \$ | 1,044.00  |
| <b>TS Ewaste</b>               | \$ | -         |
| <b>TS Plowing</b>              | \$ | 1,710.00  |
| <b>TS Mowing</b>               | \$ | 270.00    |
| <b>TS Misc</b>                 | \$ | 314.51    |
| <b>TS Blue Bags</b>            | \$ | -         |
| <b>Assessing</b>               | \$ | 3,806.25  |
| <b>Planning Board</b>          | \$ | 495.00    |
| <b>Cemetery</b>                | \$ | 1,128.48  |
| <b>Cemetery Mowing</b>         | \$ | 2,420.00  |
| <b>Humane Society</b>          | \$ | 969.44    |
| <b>ACO Service</b>             | \$ | 675.00    |
| <b>ACO Mileage/ Misc</b>       | \$ | 300.24    |
| <b>Old Home Days</b>           | \$ | 500.00    |
| <b>Youth Leagues</b>           | \$ | 600.00    |
| <b>Trio</b>                    | \$ | 5,000.00  |
| <b>Contingency</b>             | \$ | 471.24    |

# Treasurer's Report 2017 cont.

## Expenses cont.

|                                    |    |            |
|------------------------------------|----|------------|
| <b>GA</b>                          | \$ | 11,141.55  |
| <b>Charity - Heat Assist Fund</b>  | \$ | 1,334.68   |
| <b>Charity - In Town</b>           | \$ | 1,699.65   |
| <b>Charity - Out Town</b>          | \$ | 300.00     |
| <b>Expenses Cont.</b>              |    |            |
| <b>EMA/CERT</b>                    | \$ | 1,500.00   |
| <b>Shaw Library</b>                | \$ | 9,325.00   |
| <b>North Pond Assoc.</b>           | \$ | 1,000.00   |
| <b>PS Norr. Fire Dept</b>          | \$ | 19,635.00  |
| <b>PS Street Lights</b>            | \$ | 239.68     |
| <b>PS Blink Light</b>              | \$ | 231.04     |
| <b>PS Misc.</b>                    | \$ | -          |
| <b>Scholarships</b>                | \$ | 425.00     |
| <b>Scholarship Interest</b>        | \$ | 16.55      |
| <b>WR Contract</b>                 | \$ | 111,004.32 |
| <b>WR Sand</b>                     | \$ | 23,306.11  |
| <b>WR Salt</b>                     | \$ | 15,890.65  |
| <b>WR Sand/Salt Mix</b>            | \$ | 4,914.00   |
| <b>WR Other</b>                    | \$ | 2,010.00   |
| <b>WR Salt Shed -CMP</b>           | \$ | 289.90     |
| <b>SR-Labor</b>                    | \$ | 15,037.50  |
| <b>SR- Material</b>                | \$ | 29,284.00  |
| <b>SR - Misc.</b>                  | \$ | 1,260.00   |
| <b>SR Culverts</b>                 | \$ | 350.00     |
| <b>SR Fabric</b>                   | \$ | 4,783.82   |
| <b>SR - Signs</b>                  | \$ | 311.39     |
| <b>SR - Grading</b>                | \$ | 21,425.00  |
| <b>SR Roadside Mowing/Clearing</b> | \$ | 2,655.00   |
| <b>SR - Moved to LRAP</b>          | \$ | 8,446.50   |
| <b>SR Asphalt/ Crack Sealing</b>   | \$ | 1,316.64   |
| <b>LRAP Roads- Labor</b>           | \$ | 45,145.72  |
| <b>LRAP Roads- Material</b>        | \$ | -          |
| <b>Mercer Historical Society</b>   | \$ | 500.00     |
| <b>Mercer Rescue</b>               | \$ | 1,630.98   |
| <b>Health Insurance</b>            | \$ | 10,174.41  |
| <b>Service Charge</b>              | \$ | 4.03       |

# Treasurer's Report 2017 cont.

## Expenses cont.

|                                   |                  |              |  |
|-----------------------------------|------------------|--------------|--|
| <b>Transfer to MCC Acct</b>       | \$               | 3,859.54     |  |
| <b>Transfr to Cemetery Acct</b>   | \$               | 75.00        |  |
| <b>Trans to Assess Reval Acct</b> | \$               | 5,193.75     |  |
| <b>Transfer to Road Main Acct</b> | \$               | 2,000.00     |  |
|                                   |                  |              |  |
| <b>Total Expenses Mthly</b>       | \$               | 1,175,892.17 |  |
| <b>Checkbook Balance</b>          | \$               | 312,127.49   |  |
|                                   |                  |              |  |
|                                   |                  |              |  |
|                                   |                  |              |  |
| <b>Summary</b>                    | Yearly Rev & Exp |              |  |
| <b>Checkbook Balance 1/1/17</b>   | \$               | 300,712.81   |  |
|                                   |                  |              |  |
| <b>Total Rev. Monthly</b>         | \$               | 1,195,745.81 |  |
| <b>GF Revenues</b>                | \$               | 93,814.09    |  |
|                                   |                  |              |  |
| <b>Checkbk Bal. w/ Rev</b>        | \$               | 1,590,272.71 |  |
|                                   |                  |              |  |
| <b>Total Expenses Mthly</b>       | \$               | 1,175,892.17 |  |
| <b>Gen Fund Expenses</b>          | \$               | 88,356.50    |  |
|                                   |                  |              |  |
|                                   | \$               | 326,024.04   |  |
|                                   |                  |              |  |
| <b>Discounts</b>                  | \$               | 13,513.54    |  |
| <b>Abatements</b>                 | \$               | 383.01       |  |
| <b>Checkbook Balance 12/31/17</b> | \$               | 312,127.49   |  |

| Beginning Balance Sub Accts./          |              | Ending Balance |              | 2017         |              |
|--|--------------|----------------|--------------|--------------|--------------|
|  | Balance      | Interest       | Deposits     | Withdrawal   | End Balance  |
| Village Cemetery Trust                 | \$ 10,801.15 | \$ 24.61       | \$ 75.00     | \$ 26.09     | \$ 10,874.67 |
| Charles A. Pressey Prize Fund          | \$ 1,969.60  | \$ 4.49        | \$ -         | \$ 3.33      | \$ 1,970.76  |
| Helen & William True                   | \$ 1,765.09  | \$ 4.02        | \$ -         | \$ 2.98      | \$ 1,766.13  |
| Ethel Springer Trust Fund              | \$ 6,058.78  | \$ 13.81       | \$ -         | \$ 10.24     | \$ 6,062.35  |
| Mercer Community Center Fund           | \$ 32,892.70 | \$ 74.92       | \$ 3,859.54  | \$ -         | \$ 36,827.16 |
| Road Maintenance Fund                  | \$ 13,040.27 | \$ 29.71       | \$ 2,000.00  | \$ -         | \$ 15,069.98 |
| Town Forest Revenue Fund OpenDec 14'   | \$ 12,909.43 | \$ 29.51       | \$ -         | \$ 12,936.17 | \$ 2.77      |
| Assessing Reevaluation Fund OpenDec16' | \$ 602.50    | \$ 1.36        | \$ 5,193.75  | \$ -         | \$ 5,797.61  |
|  | \$ 80,039.52 | \$ 182.43      | \$ 11,128.29 | \$ 12,978.81 | \$ 78,371.43 |

# Auditors Report 2017

TOWN OF MERCER, MAINE

ANNUAL FINANCIAL REPORT  
with Independent Auditors Report

For the Year Ending December 31, 2017

TOWN OF MERCER, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2017  
Table of Contents

|  |           |
|--|-----------|
|  | Statement |
| Independent Auditors Report  |           |
| Management's Discussion and Analysis   |           |
| Basic Financial Statements:  |           |
| Government-wide Financial Statements:  |           |
| Statement of Net Position  | 1         |
| Statement of Activities  | 2         |
| Fund Financial Statements  |           |
| Balance Sheet - Governmental Funds   | 3         |
| Statement of Revenues, Expenditures and Changes in<br>Fund Balances - Governmental Funds   | 4         |
| Reconciliation of the Statement of Revenues,<br>Expenditures, and Changes in Fund Balances of<br>Governmental Funds to the Statement of Activities | 5         |
| Statement of Changes in Fiduciary Net position   | 6         |
| Notes to the Financial Statements  |           |
|  | Schedule  |
| Required Supplementary Information   |           |
| Budgetary Comparison Schedule - General Fund   | 1         |

# KEEL J. HOOD

Certified Public Accountant

PO Box 302 - Fairfield, Maine 04937 - (207)453-2013

## INDEPENDENT AUDITORS REPORT

January 16, 2018

Board of Selectmen  
Town of Mercer  
Mercer, Maine

### Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major fund of Town of Mercer, Maine, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Town of Mercer, Maine as of December 31, 2017 and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.



#### **Other Matters**

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

Management has omitted Management's Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. My opinion of the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison 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. I 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 for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtain during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, I have also issued my report dated January 13, 2017, on my consideration of Town of Mercer, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

*ke Howard CPA*

Statement 1

TOWN OF MERCER, MAINE  
Statement of Net Position  
December 31, 2017

| <b>ASSETS</b>                                      | Governmental<br><u>Activities</u> |
|--|-----------------------------------|
| Current Assets:                                    |                                   |
| Cash   | \$ 396,581                        |
| Receivables  |                                   |
| Taxes  | 106,619                           |
| Liens  | 26,793                            |
| Due from other governments                         |                                   |
| Total Current Assets                               | <u>529,993</u>                    |
| Noncurrent Assets:                                 |                                   |
| Capital assets net                                 | 433,338                           |
| Total Assets                                       | <u>963,331</u>                    |
| <b>LIABILITIES</b>                                 |                                   |
| Current Liabilities:                               |                                   |
| Accounts payable                                   | 3,964                             |
| Total Current Liabilities                          | <u>3,964</u>                      |
| Total Liabilities                                  | <u>3,964</u>                      |
| <b>NET POSITION</b>                                |                                   |
| Invested in capital assets,<br>net of related debt | 433,338                           |
| Restricted   | 10,754                            |
| Unrestricted                                       | 515,275                           |
| Total net position \$                              | <u>959,367</u>                    |

TOWN OF MERCER, MAINE  
Statement of Activities  
For the Year Ended December 31, 2017

Statement 2

| Function/Programs             | Program Revenues |                         |  |  | Net (Expense)<br>Revenues |
|-------------------------------|------------------|-------------------------|--|--|---------------------------|
|                               | Expenses         | Charges for<br>Services | Operating<br>grants and<br>contributions | Capital<br>grants and<br>contributions |                           |
| Governmental activities:      | \$               |                         |  |  |                           |
| General government            | 134,492          | 9,392                   |  |  | (125,100)                 |
| Public safety                 | 28,659           | 225                     | 5,653                                    |  | (22,781)                  |
| Public works                  | 233,837          |                         | 29,296                                   |  | (204,541)                 |
| Health and sanitation         | 42,504           | 12,283                  |  |  | (30,221)                  |
| Education                     | 512,738          |                         |  |  | (512,738)                 |
| Cemeteries                    | 3,548            |                         |  |  | (3,548)                   |
| Special assessments           | 151,174          |                         |  |  | (151,174)                 |
| Unclassified                  | 27,007           |                         | 5,742                                    |  | (21,265)                  |
| Total governmental activities | 1,133,959        | 21,900                  | 40,691                                   | 0                                      | (1,071,368)               |

|                             |    |  |  |  |                                    |
|-----------------------------|----|--|--|--|------------------------------------|
|                             |    |  |  |  | <u>Governmental<br/>Activities</u> |
| Net (expense) / revenue     |    |  |  |  |                                    |
| General revenues:           |    |  |  |  |                                    |
| Property taxes              |    |  |  |  | 887,598                            |
| Excise taxes                |    |  |  |  | 134,761                            |
| Interest and costs on taxes |    |  |  |  | 8,280                              |
| Intergovernmental:          |    |  |  |  |                                    |
| State revenue sharing       |    |  |  |  | 28,039                             |
| Homestead exemption         |    |  |  |  | 34,509                             |
| Tree growth                 |    |  |  |  | 12,910                             |
| Snowmobile reimbursement    |    |  |  |  | 271                                |
| Veterans reimbursement      |    |  |  |  | 779                                |
| Restricted interest         |    |  |  |  | 111                                |
| Miscellaneous               |    |  |  |  | 4,524                              |
| Total general revenues      |    |  |  |  | <u>1,111,782</u>                   |
| Change in Net Position      |    |  |  |  | 40,414                             |
| Net Position - beginning    |    |  |  |  | <u>918,953</u>                     |
| Net Position - ending       | \$ |  |  |  | <u><u>959,367</u></u>              |

The accompanying notes to the financial statements are an integral part of this statement.

TOWN OF MERCER, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2017

Statement 3

|                         | ASSETS                                 | General<br>Fund   | Total<br>Governmental<br>Funds |
|-------------------------|--|-------------------|--------------------------------|
| Cash                    |  | \$ 396,581        | \$ 396,581                     |
| Receivables             |  |                   |                                |
| Taxes                   |  | 106,619           | 106,619                        |
| Liens                   |  | 26,793            | 26,793                         |
|                         | Total Assets                           | <u>529,993</u>    | <u>529,993</u>                 |
|                         | LIABILITIES                            |                   |                                |
| Accounts payable        |  | 3,964             | 3,964                          |
|                         | Total Liabilities                      | <u>3,964</u>      | <u>3,964</u>                   |
|                         | UNEARNED REVENUE                       |                   |                                |
| Unearned property taxes |  | 114,000           | 114,000                        |
|                         | Total Liabilities and Unearned Revenue | <u>117,964</u>    | <u>117,964</u>                 |
|                         | FUND BALANCES                          |                   |                                |
| Fund Balances           |  |                   |                                |
| Restricted endowments   |  | 10,754            | 10,754                         |
| Committed               |  | 67,687            | 67,687                         |
| Assigned revenues       |  | 31,208            | 31,208                         |
| Assigned expenditures   |  | 7,016             | 7,016                          |
| Unassigned              |  | 295,364           | 295,364                        |
|                         | Total Fund Equity                      | <u>412,029</u>    | <u>412,029</u>                 |
|                         | Total Liabilities and Fund Equity      | <u>\$ 529,993</u> |                                |

Amounts reported for governmental activities in the statement of net position are different because:

|  |         |
|--|---------|
| Capital assets used in governmental activities are financial resources and, therefore, are not in the funds. | 433,338 |
|--|---------|

|   |         |
|---|---------|
| Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds. | 114,000 |
|---|---------|

|   |                   |
|---|-------------------|
| Net position of governmental activities | <u>\$ 959,367</u> |
|---|-------------------|

TOWN OF MERCER, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017

|   | General<br>Fund   | Total<br>Governmental<br>Funds |
|---|-------------------|--------------------------------|
| <b>Revenues:</b>  |                   |                                |
| Taxes   | \$ 1,027,639      | \$ 1,027,639                   |
| Intergovernmental                                       | 117,200           | 117,200                        |
| Interest  | 111               | 111                            |
| Charges for services                                    | 21,899            | 21,899                         |
| Miscellaneous   | 4,524             | 4,524                          |
| <b>Total Revenues</b>                                   | <u>1,171,373</u>  | <u>1,171,373</u>               |
| <b>Expenditures:</b>                                    |                   |                                |
| Current:  |                   |                                |
| General government                                      | 122,992           | 122,992                        |
| Public safety   | 28,659            | 28,659                         |
| Public works  | 287,431           | 287,431                        |
| Health and sanitation                                   | 28,376            | 28,376                         |
| Education   | 512,738           | 512,738                        |
| Special assessments                                     | 151,174           | 151,174                        |
| Cemeteries  | 3,548             | 3,548                          |
| Unclassified  | 27,007            | 27,007                         |
| <b>Total Expenditures</b>                               | <u>1,161,925</u>  | <u>1,161,925</u>               |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <u>9,448</u>      | <u>9,448</u>                   |
| <b>Net Change in fund balances</b>                      | <u>9,448</u>      | <u>9,448</u>                   |
| Fund Balances - Beginning                               | 402,581           | 402,581                        |
| Fund Balances - Ending                                  | <u>\$ 412,029</u> | <u>\$ 412,029</u>              |

The accompanying notes to the financial statements are an integral part of this statement.  
page 6

TOWN OF MERCER, MAINE  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended December 31, 2017

|  |                  |
|--|------------------|
| Net change in fund balances - total governmental funds   | \$ 9,448         |
| Amounts reported for governmental activities in the<br>Statement of Activities are different because:  |                  |
| Governmental funds report capital outlays as expenditures.<br>While governmental activities report depreciation expense to<br>allocate those expenditures over the life of the assets: |                  |
| Capital asset purchases capitalized  | 53,592           |
| Depreciation expense   | (25,627)         |
| Deferred property tax revenue  | 3,000            |
| Change in Net position of Governmental Activities  | \$ <u>40,413</u> |

TOWN OF MERCER, MAINE  
Notes to Combined Financial Statements  
December 31, 2017

1. Summary of Significant Accounting Policies

The Town of Mercer was incorporated in 1804. The Town operates under the Board of Selectmen/Town Meeting form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

**A. Reporting Entity**

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

**B. Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

1. Summary of Significant Accounting Policies, continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.



1. Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major governmental fund:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

**Fiduciary Funds**

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**D. Capital Assets**

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are

1. Summary of Significant Accounting Policies, continued

recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives ranging from 3 to 50 years.

E. Fund Equity

Restricted fund balance indicates that a portion of the fund balance is restricted in use by donors. Committed fund balance indicates that a portion of the fund balance is constrained for a specific future use, and is indicated by the title of each purpose listed in the balance sheet. Committed fund balances are voted on at Town Meetings. Assigned fund balances indicate amounts which either are intended to be carried forward by law or contractual agreement, or which the Board of Selectmen has voted to carry forward.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles.

In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Unexpended appropriations and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

3. Deposits

At year end, the Town's carrying amount of deposits was \$396,581. The bank balances for all funds totaled \$451,518. Custodial credit risk is the risk that, in the event of a bank failure the Town's deposits might not be recovered. As of December 31, 2017, all of the Town's deposits were insured or collateralized.

4. Property Tax

Property taxes for the year were committed on July 27, 2017, on the assessed value listed as of April 1, 2017, for all taxable real and personal property located in the Town. Payment of taxes was due at the

date of commitment with interest at 7.00% on all tax bills unpaid as of September 26, 2017.

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2017 upon which the levy for the year ended December 31, 2017, was based, was \$56,109,180. This assessed value was 100% of the estimated market value.

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

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

#### 5. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. The Town of Mercer has elected to not retroactively record infrastructure (roads) constructed prior to 1979. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

| Governmental Activities:      | Balance<br>January 1<br>2017 | Increases        | Decreases   | Balance<br>December 31<br>2017 |
|-------------------------------|------------------------------|------------------|-------------|--------------------------------|
| Assets not being depreciated  |                              |                  |             |                                |
| Land                          | \$ 850                       | \$               | \$          | \$ 850                         |
| Assets being depreciated      |                              |                  |             |                                |
| Buildings                     | 412,988                      |                  |             | 412,988                        |
| Infrastructure                | 321,172                      | 53,592           |             | 374,764                        |
|                               | <u>735,010</u>               | <u>53,592</u>    | <u>0</u>    | <u>788,602</u>                 |
| Less accumulated depreciation |                              |                  |             |                                |
| Buildings                     | 233,658                      | 11,500           |             | 245,158                        |
| Infrastructure                | 95,978                       | 14,128           |             | 110,106                        |
|                               | <u>329,636</u>               | <u>25,628</u>    | <u>0</u>    | <u>355,264</u>                 |
| Capital Assets, net           | \$ <u>405,374</u>            | \$ <u>27,964</u> | \$ <u>0</u> | \$ <u>433,338</u>              |
| Depreciation Expense:         |                              |                  |             |                                |
| General government            | \$ 11,500                    |                  |             |                                |
| Public works                  | 14,128                       |                  |             |                                |
|                               | <u>\$ 25,628</u>             |                  |             |                                |

#### 6. Assigned Revenues

The Town has set aside certain balances for accumulation until expenditure in future years. These accounts were as follows at December 31, 2017:

|                       |                  |
|-----------------------|------------------|
| State revenue sharing | \$ 19,312        |
| Local road assistance | <u>11,896</u>    |
| Total                 | <u>\$ 31,208</u> |

7. Unassigned General Fund Fund Equity

The unassigned General Fund fund equity reflected a change for the current year as follows:

|                                       |          |                   |
|---------------------------------------|----------|-------------------|
| Balance - January 1, 2017             |          | \$ 282,245        |
| Increase (Decrease):                  |          |                   |
| Actual over (under) budgeted revenues | 49,132   |                   |
| Actual under budgeted expenditures    | 47,098   |                   |
| Budgeted utilization of fund equity   | (83,111) |                   |
| Net Increase (Decrease)               |          | 13,119            |
| Balance - December 31, 2017           |          | <u>\$ 295,364</u> |

8. Committed for Capital Purchases

Historically, the townspeople vote to raise certain balances in anticipation of expenditure for capital items in future years. This is usually in lieu of additional appropriations in any particular account.

|                         |               |
|-------------------------|---------------|
| Road maintenance        | \$ 15,070     |
| Village cemetery        | 9,895         |
| Helen & William True    | 10            |
| Ethel Springer Trust    | 14            |
| Mercer community center | 36,827        |
| Emergency response      | 69            |
| Town forest             | 3             |
| Assessing               | 5,799         |
| Totals \$               | <u>67,687</u> |

9. Restricted endowments

Some donated balances are limited in use and are reserved for the purpose for which they were created, these funds include \$10,754 in nonexpendable endowments.

|                      |               |
|----------------------|---------------|
| Village cemetery     | 980           |
| Pressey prize fund   | 1,970         |
| True prize fund      | 1,756         |
| Ethel Springer trust | 6,048         |
| Totals \$            | <u>10,754</u> |

10. Risk Management

The Town of Mercer is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management

estimates that the amount of actual or potential claims against the Town as of December 31, 2017, will not materially affect the financial condition of the Town.

11. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2017 and before January 16, 2018 require disclosure as subsequent events.

TOWN OF MERCER, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017

|   | Original<br>Budget | Final<br>Budget   | Actual            | Variance<br>Favorable<br>Unfavorable |
|---|--------------------|-------------------|-------------------|--------------------------------------|
| <b>Revenues:</b>  |                    |                   |                   |                                      |
| Taxes   | \$ 1,009,563       | \$ 1,009,563      | \$ 1,027,639      | \$ 18,076                            |
| Intergovernmental                                       | 114,324            | 114,324           | 117,200           | 2,876                                |
| Interest  |                    |                   | 111               | 111                                  |
| Charges for services                                    |                    |                   | 21,899            | 21,899                               |
| Miscellaneous   |                    |                   | 4,524             | 4,524                                |
| <b>Total Revenues</b>                                   | <u>1,123,887</u>   | <u>1,123,887</u>  | <u>1,171,373</u>  | <u>47,486</u>                        |
| <b>Expenditures:</b>                                    |                    |                   |                   |                                      |
| Current:  |                    |                   |                   |                                      |
| General government                                      | 138,547            | 138,547           | 122,992           | 15,555                               |
| Public safety   | 33,235             | 33,235            | 28,659            | 4,576                                |
| Public works  | 286,394            | 286,394           | 287,431           | (1,037)                              |
| Health and sanitation                                   | 28,200             | 28,200            | 28,376            | (176)                                |
| Education   | 518,754            | 518,754           | 512,738           | 6,016                                |
| Special assessments                                     | 173,133            | 173,133           | 151,174           | 21,959                               |
| Cemeteries  | 3,500              | 3,500             | 3,548             | (48)                                 |
| Unclassified  | 32,250             | 32,250            | 27,007            | 5,243                                |
| <b>Total Expenditures</b>                               | <u>1,214,013</u>   | <u>1,214,013</u>  | <u>1,161,925</u>  | <u>52,088</u>                        |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <u>(90,126)</u>    | <u>(90,126)</u>   | <u>9,448</u>      | <u>(99,574)</u>                      |
| <b>Net Change in fund balances</b>                      | <u>(90,126)</u>    | <u>(90,126)</u>   | <u>9,448</u>      | <u>(99,574)</u>                      |
| <b>Fund Balances - Beginning</b>                        | <u>402,581</u>     | <u>402,581</u>    | <u>402,581</u>    | <u>0</u>                             |
| <b>Fund Balances - Ending</b>                           | <u>\$ 312,455</u>  | <u>\$ 312,455</u> | <u>\$ 412,029</u> | <u>\$ (99,574)</u>                   |

The accompanying notes to the financial statements are an integral part of this statement.  
page 15

# KEEL J. HOOD

Certified Public Accountant

PO Box 302 Fairfield, Maine 04937 - (207)453-2006

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

January 16, 2018

Board of Selectmen  
Town of Mercer, Maine

I have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Mercer, Maine as of and for the year ended December 31, 2017, which collectively comprise Town of Mercer, Maine's basic financial statements and have issued my report thereon dated January 13, 2017. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control over Financial Reporting

In planning and performing my audits, I considered Town of Mercer, Maine's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Mercer, Maine's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Town of Mercer, Maine's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Selectmen, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Keel J. Hood CPA*

# State of Maine Governor Paul R LePage



Paul R. LePage  
GOVERNOR

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

Dear Citizen of Mercer:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

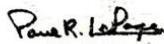
It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

  
Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER



# United States Senator Angus S King Jr

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

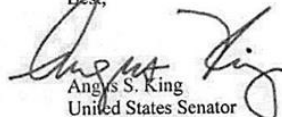
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04200  
(207) 622-5292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 946-8000

PRESCQUE ISLE  
169 Academy Street, Suite A  
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(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

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# United States Senator Susan M Collins

SUSAN M. COLLINS  
MAINE

413 DICKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1804  
(202) 224-2673  
(202) 224-2603 (FAX)

United States Senate  
WASHINGTON, DC 20510-1804

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 share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

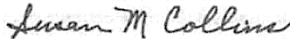
## United States Senator Susan M Collins cont.

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Somerset County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in dark ink, reading "Susan M Collins". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Susan M. Collins  
United States Senator

# Senator Rodney L Whittemore



## **Annual Report**

A Message from Senator Rod Whittemore

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need help in navigating the state bureaucracy. I can be reached at home at 474-6703 or in Augusta at 287-1505. I can also be reached by email at [rodney.whittemore@legislature.maine.gov](mailto:rodney.whittemore@legislature.maine.gov). Thank you for allowing me to be your senator.

Sincerely,

Senator Rod Whittemore

## Registrar of Voters 2017

We held four Elections in 2017, they were as follows:

Municipal Election in March

Town Meeting in March

School District Budget Meeting (held at High School)

State General Referendum/ School Budget Referendum in June

Referendum Election in November

We currently have **510** Registered Voters here in Mercer.

We had 15 New Voters Register in 2017

We had 23 Voters removed due to Moving or Deceased

The number of voters at each Election were:

Municipal Election : **46** voters

Town Meeting : **49** voters

District Budget Meeting : **3** voters

School Budget Referendum : **47** voters

State Referendum : **47** voters

State Referendum : **184** voters

Upcoming Elections for 2018 \*\*\* Mark Your Calendars\*\*\*

March 2, 2018 - Municipal Election

March 3, 2018 – Town Meeting

May ?, 2018 - School District Budget Meeting (held at High School)

June 14, 2018 – State Primary Gubernatorial /School Budget

November 6, 2018 – State Gubernatorial / Referendum

**THANK YOU** to all the **Ballot Clerks** and **Counters** throughout the Year for the many hours of work!

Also Thank You to my New Ballot Clerks for coming out and learning part of the Election process!

Sherry Dellarma

Violet Shields

Jo-Ann Worthen

Joan Nunnally

Debbie Tracy

Cherie Sadler

Jane Wallace

Respectfully Submitted,

Yolanda Violette

Registrar of Voters

Located at 52 East Sandy River Road

Attendant: Derek Tracy

Debris discarded at Transfer Station: \$ 3,644.00  
Total Revenue: \$ 12,282.50



## \*\* Transfer Station 2018 Holiday Schedule \*\*

Sunday April 1<sup>st</sup> Closed, will be Open Sat. March 31<sup>st</sup>

**Remember to Wash, Crush, Flatten, Clean & Dry**  
**\*Remember the more you Recycle they more we will cut down our overall Transfer Station budget!**

[illegible]



Dear Valued Customer,

We are reaching out to you concerning some recent developments in the recycling industry, specifically related to material quality. China, which is the largest consumer of recovered material in the world, has decided to prohibit the import of several streams of recyclable materials and mandate a higher quality standard on others. Specifically, China has banned the import of mixed plastics and mixed paper and is dramatically decreasing the threshold of prohibitive material allowed on other grades. These global industry changes directly impact our business and yours. Our success at continuing to meet all recycling product specifications largely depends on the quality of the inbound material we receive from you. Just follow these 3 simple rules:

1. Recycle all empty bottles, cans, cardboard and paper.
  2. Keep food and liquid out of recycling.
  3. Keep plastic bags, bagged recyclables, plastic film and medical waste out of recycling.
- 

## What do these changes mean to you?

- **Effective November 20, 2017** you may experience service disruption to your recycling service should there be bagged recyclables or other contaminants in your container. In this event, you will have a chance to remove the contaminants so we can come back and service you.
- If we find contamination in your recycling material after it arrives at one of our recycling facilities, you may be responsible for additional costs associated with the separation of and proper disposal of the trash and recycling materials.

## What can you do?

- Do not throw plastic liner bags filled with recyclables into your recycling containers. Empty the recycling contents into your container only, and throw the plastic liner bags into your trash.
  - Check out our Most Common Contaminants List and educate everyone in your place of business on items that do not belong in single stream recycling containers.
  - Visit [RORR.com](http://RORR.com) to see the wealth of recycling educational materials Waste Management makes available for you.
  - Consider discontinuing the use of plastic liners in your recycling bins throughout your company.
- 

Waste Management is committed to recycling. We have invested millions of dollars and continue to invest but need our customers' assistance to strengthen the recycling industry for a viable future. We appreciate your business, and are seeking to ensure the sustainability of our recycling efforts by eliminating contamination before it gets to any recycling facility. Thank you in advance for your assistance with improving the inbound quality of the material you collect, and we receive.

Should you have any questions regarding your recycling service, please feel free to call us at 1-800-972-4545.

Sincerely,

Chris DeSantis  
Area VP, New England & Upstate New York



**RECYCLE OFTEN.  
RECYCLE RIGHT.**



## Most Common Contaminants

Keep these common contaminants OUT of your recycling bin.



### NO Recyclables in Plastic Bags

Empty loose recyclables in bin but leave the plastic bag out.



### NO Food & liquids

Compost instead! Otherwise, it belongs in the trash.



### NO Electronics & Small Appliances

Donate if in good condition, or schedule a bulky item pickup, if available. Check [earth911.com](http://earth911.com) for a local drop off site.



### NO Textiles, Bedding, Rugs & Carpet

Donate these items if they are in good condition. Large quantities may require special disposal.



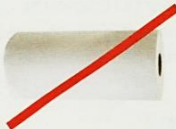
### NO Hoses, Holiday Lights, Hangers & Extension Cords

They wrap around equipment and can shut down an entire facility! They all go in the trash.



### NO Plastic Bags, Film/Sheeting & Flexible Film Packaging

Take plastic bags back to a local grocer to keep bags clean and dry, and prevent them from shutting down recycling facilities. Visit [plasticfilmrecycling.org](http://plasticfilmrecycling.org) to find a drop off location near you.



### NO Paper Napkins, Plates, Cups & Tissues

Compost if possible, and remember to recycle the cardboard tube.



### NO Polystyrene Foam

Foam and plastic to-go containers are not recyclable curbside. Find drop off programs for items like foam packing peanuts at [earth911.com](http://earth911.com).



### NO Tires, Auto Parts & Scrap Metal

(Not in recycling or trash) Can damage equipment & are safety hazards. Contact local scrap recyclers or retail tire stores for recycling options, or check [earth911.com](http://earth911.com) for a drop off center near you.



### NO Concrete, Wood & Construction Debris

Can damage equipment & are safety hazards. You may be able to schedule a bulky item pickup – otherwise throw it in the trash or order a roll off bin by contacting Waste Management Customer Service.



### NO Medical Waste (Find safe & secure disposal near you.)



### NO Non-Recyclable Plastic

Not everything that is plastic is recyclable! Recycle only food & beverage bottles, jugs and tubs.

For more information on recycling, visit  
**RecycleOftenRecycleRight.com**









or call 800-972-4545



# Break Down

## Break Down

## Break Down

| Recycling Chart  | What to Recycle   | Do Not Include<br>ANY items contaminated by food are not acceptable for recycling  |
|--|---|--|
| <b>Mixed paper</b><br>  | <b>Examples include:</b> <ul style="list-style-type: none"> <li>Mail and envelopes (windows are OK)</li> <li>Magazines and catalogs</li> <li>Writing or ledger paper</li> <li>Paperback books</li> <li>Paper bags</li> </ul> <ul style="list-style-type: none"> <li>Greeting cards</li> <li>Wrapping paper</li> <li>Shredded paper (Place in paper bag)</li> <li>Fax paper</li> <li>Computer paper</li> </ul> | <b>Mixed paper items not acceptable include:</b> <ul style="list-style-type: none"> <li>Paper towels, facial tissues, napkins</li> <li>Cigarette packs</li> <li>Candy wrappers</li> <li>Waxed or plastic-coated paper</li> <li>Wrapping tissue paper</li> <li>Foil wrapping paper</li> </ul> |
| <b>Thin cardboard</b><br><br><b>Newspapers</b> (including all ads and inserts)<br>   | <b>Examples include:</b> <ul style="list-style-type: none"> <li>Shoe boxes</li> <li>Cereal boxes</li> <li>Pasta boxes</li> <li>Toilet paper rolls</li> <li>Frozen food boxes</li> <li>Gift boxes</li> <li>Cake mix boxes</li> <li>Toothpaste boxes</li> <li>Tissue boxes</li> <li>Paper egg cartons</li> <li>Soda or beer packaging</li> <li>Soap or laundry detergent boxes</li> </ul>                       | <b>Thin cardboard items not acceptable include:</b> <ul style="list-style-type: none"> <li>Boxes with silver or foil coatings</li> <li>Anything dirty, greasy or plastic-coated</li> </ul>   |
| <b>Corrugated cardboard</b><br>   | <ul style="list-style-type: none"> <li>Boxes and other corrugated cardboard should be flattened and folded so they fit in the cart.</li> <li>Pizza boxes (with greasy liner removed)</li> </ul>   | <b>Corrugated cardboard items not acceptable include:</b> <ul style="list-style-type: none"> <li>Dirty or greasy cardboard</li> </ul>  |
| <b>Tin/aluminum, scrap metal</b><br>  | <b>Examples include:</b> <ul style="list-style-type: none"> <li>Aluminum and tin cans</li> <li>Foil and pie plates</li> <li>Empty steel aerosol cans</li> </ul>   | <b>Tin/aluminum, scrap metal items not acceptable include:</b> <ul style="list-style-type: none"> <li>Scrap metal</li> <li>Hypodermic needles (Please contact the Health Department for proper disposal information)</li> <li>Wire clothes hangers</li> <li>Paint cans</li> </ul>            |
| <b>Glass bottles and jars</b><br>   | <b>Examples include:</b> <ul style="list-style-type: none"> <li>Mayonnaise jars</li> <li>Wine bottles</li> <li>Beer bottles</li> <li>Applesauce jars</li> <li>Spaghetti sauce jars</li> <li>Salsa jars</li> <li>Vinegar bottles</li> <li>Baby food jars</li> </ul>  | <b>Glass bottles and jars not acceptable include:</b> <ul style="list-style-type: none"> <li>Broken glass</li> <li>Cups, dishes, glass windows, plates, Pyrex®, ceramics, mirrors, light bulbs, crystal</li> </ul>   |
| <b>Plastic bottles, jugs and containers</b><br>  | <b>This includes all rigid plastic containers with symbols ♻ on the bottom; examples include:</b> <ul style="list-style-type: none"> <li>Soda and juice bottles</li> <li>Salad dressing bottles</li> <li>Milk jugs</li> <li>Detergent bottles</li> <li>Juice bottles</li> <li>Shampoo bottles</li> <li>Window cleaner</li> <li>Saline solution bottles</li> <li>Fabric softener or bleach bottles</li> </ul>  | <b>Plastic bottles, jugs not acceptable include:</b> <ul style="list-style-type: none"> <li>Plastic shopping bags</li> <li>Plastic food wrap, potato chip and sandwich bags</li> <li>Styrofoam®</li> <li>Automotive fluid bottles (oil, antifreeze, brake fluid)</li> </ul>                  |
| <b>Milk cartons, drink boxes</b><br>  | <b>Examples include:</b> <ul style="list-style-type: none"> <li>Milk and juice cartons</li> <li>Juice boxes</li> <li>Flavored milk boxes</li> <li>Cream and creamer containers</li> </ul>   | <b>Milk cartons, drink boxes items not acceptable include:</b> <ul style="list-style-type: none"> <li>Ice cream boxes</li> <li>TV dinner containers</li> <li>Magazine boxes</li> <li>Cream cheese boxes</li> </ul>   |
| <b>Container preparation</b> <ul style="list-style-type: none"> <li>Remove all plastic bags.</li> <li>Remove any non-acceptable items.</li> <li>Corrugated cardboard should be broken down so it fits inside the container without jamming, so the cart will empty completely.</li> <li>All containers (jars, bottles, cartons, etc.) must be rinsed and free of all contaminants.</li> <li>Remove and discard all corks, tops, rings, metal bottlenecks, wraps, and unacceptable items.</li> <li>Flatten containers whenever possible.</li> </ul> |   |  |

**Crush/Flatten**

**Crush/Flatten**

**Crush/Flatten**

Town Of Mercer ~~~~ Transfer Station ~~~~ Open Sunday 8 am - 4 pm

# Spirit of America Awards

Spirit of America Foundation is a 501(c)(3) public charity that was established in Augusta, ME to promote volunteerism. It allows the Spirit of America Foundation Tribute to be presented in the name of any Maine municipality and encourages local officials to choose their community's annual recipient. Be assured that your Board's helping the Spirit of America program entails no financial (or any other) obligation to your municipality.

The first Spirit of America Foundation award was presented to Alma Jones by Augusta Mayor William Burney on Nov. 26, 1991. Maine Governors John Baldacci and Angus King and Maine Municipal Association Director Chris Lockwood are among many who have played key roles at one of the 500+ Spirit of America ceremonies over the years. You can find more info about the Foundation on website <http://spiroaf.com> (where the 'Municipal Resolution' page has sample resolutions, and the 'Honored Ever' page lists towns' previous winners).

A municipality may achieve Spirit of America's Gold Distinction by presenting the Spirit of America Foundation Tribute at the annual town meeting or inauguration, during an annual community festival, or during National Volunteer Month (April). Qualifying towns are listed on the 'Gold Distinction' page on website <http://spiroaf.com> (and you may find a link to this site in Maine Municipal Association's <http://memun.org> website under 'Recent Announcements').

Mercer has been participating in it since 2012

**2012** – Mercer Community Emergency  
Response Team (CERT)



## Spirit of America Awards cont.



**2013 – Mercer Old Home Days**

Town of Mercer received

**GOLD Distinction**

**2014 – Mercer Methodist Church**

Town of Mercer received **GOLD**  
Distinction



**2015 – Mercer Community Club**

Town of Mercer received

**GOLD Distinction**

**2016 – Jeanne Mukai, Margaret Pierce &**

**Evelyn Robbins**

Town of Mercer received **GOLD Distinction**



## Spirit of America Awards cont.



2017 – Mercer Shaw Library & Staff

Town of Mercer received

GOLD Distinction

### **Town of Mercer Spirit of America Foundation Tribute 2017 Trustees and Staff of Shaw Library**

After receiving a gift in 1882 of \$1000 from Leander Shaw to start a public library, the Town of Mercer located a suitable building and purchased 700 books to start a new town library for approximately 750 residents.

Today's library trustees are Jane Wallace, Andrew Bourassa, Marlene Redlevske, Chris Beeuwkes, and Christy Vasvary. Jane Wallace has served as a trustee and/or a volunteer for children's programs for 35 years since 1975. Marlene Redlevske and Chris Beeuwkes have each devoted more than ten years to the betterment of the library. In recent years, two committed newcomers, Andrew Bourassa and Christy Vasvary, have become active members of the board of trustees. Other Mercer residents have served as trustees for terms as long as 36 years. Often librarians and trustees have included 2 or 3 generations of one family.

Librarians Cherie Sadler (also a past trustee) and Mary Harris retired in September of 2017 after serving and welcoming patrons these past 13 years. Mercer's new librarian Mary Chouinard has recently joined a long list of dedicated librarians at Shaw Library.

These women and men are carrying on a tradition of 135 years, seeking out and purchasing new books of interest; growing the Library from 700 volumes to over 6200 volumes; and helping provide literary and research resources to community residents. In keeping with today's world, they have also provided computer access, a copier, printers, and WIFI as well as books and activities for community area children.

## Mercer Historical Society 2017

The ongoing effort to maintain the building has been the primary focus this past year with improvements to the lower bath, a furnace now reliable with a new blower, and an attractive sign on the front porch. The collection of Mercer artifacts is expanding and includes a remarkable model of a three masted square rigged ship crafted by Harris Farrand long ago and kindly donated by Marion Rexford, a cousin. A unique social event of the Society this past year was the candlelight dinner held at the museum. It was the idea of our Vice President, Lee Glynn, and he went overboard to make it a success. We hope to make this an annual event. Another happening was the pot luck dinner with historical logging movie held at the Community Center last February. There remains so much to be done, but it's fun work and, like the extraordinary ship, always something new to see and learn about!

We are open occasional Sundays (look for a flag out front or give me a call (587 2361), email [mercerc.historical@gmail.com](mailto:mercerc.historical@gmail.com) and I will be happy to show you around or check our Facebook page.

<https://www.facebook.com/mercerc.historical/>

We are always looking for new members or volunteers

Chris Beeuwkes  
President



# Mercer Shaw Library 2017

## Mercer Shaw Public Library Annual Report 2017

This has been a year of change at the town's Shaw Library. Cherie Sadler and Mary Harris have long served the library and the townspeople, as our Librarian and Assistant Librarian. We thank them from the bottom of our hearts for all they have done to make our little library such a wonderful, resourceful and welcoming place. We wish them well as they move on to enjoy new life experiences.

Cherie and Mary have passed the torch to Mary Chouinard who we welcome as our new Librarian. Mary continues to provide services already in place and has exciting new ideas for the library, including an expanded, comfortable adult reading room and a redesigned children's space. Please check out the Mercer Shaw Public Library website for the latest book arrivals and all the services the library has to offer. Our hours are Tuesday and Thursday 1:30-4:30pm; Wednesday 5-8pm; Saturday 9:30am-12:30pm

The Library received 979 visits this year. There are more than 6,500 books on our shelves, to date. We welcome requests for specific authors and/or books. Carefully used book donations are accepted and very much appreciated.

Families will find a wide variety of books for all age ranges. Little ones enjoy snuggling with picture books in our newly organized Children's Section. Students are encouraged to use the library computers and printer for research and enjoyment. Free WiFi is available during all town office and library hours, and a bench outside the library accommodates your laptop, tablet, etc., with power plugs available. The Trustees and Librarian appreciate the continuing support shown to our town's Shaw Library.

Respectfully submitted,  
Mary Chouinard, Librarian  
Shaw Library Trustees

# Mercer Shaw Library Treasurer 2017

Shaw Library Treasurer's Report      2017

## Income:

|                 |             |
|-----------------|-------------|
| Town of Mercer  | \$ 9,325.00 |
| Interest        | 6.86        |
| Oppen. Dividens | 48.15       |
|                 | \$ 9,380.01 |

## Expenses:

|                    |          |
|--------------------|----------|
| Wages              | 6,630.00 |
| I R S              | 1,014.38 |
| Books              | 739.89   |
| Cushman Accounting | 260.00   |
| Interent Service   | 49.08    |
| Network Maine      | 100.00   |
| Supplies           | 109.80   |
| Miscellaneous      | 80.00    |

Total Operating Cost:      \$ 8,983.15

Balance:      396.86

## Year End Balances:

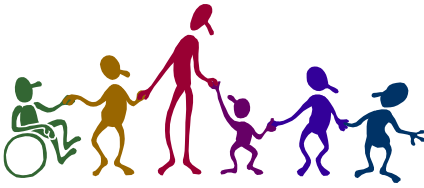
|                  |           |
|------------------|-----------|
| Checking         | 15.34     |
| Savings          | 16,963.26 |
| CD               | 12,756.99 |
| Oppenheimer Fund | 2,744.00  |

Total Balance:      \$ 32,479.59

Respectfully Submitted

Marlene J. Redlevske  
Shaw Library Treasurer





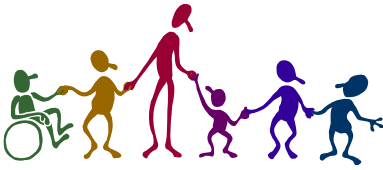
## Mercer Community Club

It is hard to believe that 2017 has already gone by. Over the past year, the Community Club has continued its support of the Mercer Community Center. We do this through fund raisers and grant money. This year we obtained monies that will go towards sprucing up the interior of the building. We also have applied for a grant through Sappi in hopes of putting any money awarded to us towards updating and improving the playground. If we are not chosen as recipients of this grant, we plan to go ahead with playground updates with funding from other events we held throughout the year. The playground gets used by parents stopping by to let their kiddos “burn off some energy”, as well as kids who are connected to groups of people renting the facility for personal events. After all these years the equipment is getting a bit worn and needs some loving care. Keep a look out for the scheduled “work day” and join us as we forge ahead with this project. (The date will be posted on our website along with the town website and most likely on posters hung up in the community.)

In 2017 we continued to offer free events to area children. As always, our Easter Egg Hunt was a great success with children from Norridgewock, Mercer and Smithfield participating. Typically these children gravitate towards the playground equipment once they have found all the eggs. Their parents get time to socialize with one another while the kids just have a good olde’ time swinging, climbing and sliding. The second kid friendly event of the season is our Fall Fun Fest. Again area children came to the center and participated in free games and crafts. Adults were able to peruse the Luck of The Draw table and purchased tickets towards winning a prize. Thank you to all the people who donated items towards the prize table.

Our proudest moment of 2017 was the hosting of a 5K walk/run for all age levels last May. We saw a great turn out with runners, walkers, stroller pushers and dog walkers! It was truly a family event. All proceeds from this went to the Solon Women’s Shelter. It was a wonderful morning of exercise, laughs, family time and most importantly generosity towards a good cause. Thank you from our hearts to all that came to be





## Mercer Community Club cont.

with us that day and look for a redo this year with the money going towards the Travis Mills Foundation.

We want to thank all those who volunteer time to keep the Community Center going. Whether you are a behind the scenes person or an upfront volunteer, your time and energy is greatly appreciated. The Community Center continues to be booked by outside parties for personal or group events and it is important to keep the building in shape to continue this usage. We want individuals to know that we have tables and chairs for rent for private events. You can contact the Town Office for details. You can also come to the Community Center and participate in Zumba and exercise classes. This information is listed on the town website.

More information about the Community Club can be found on our website at [mercerccl.shutterfly.com](http://mercerccl.shutterfly.com). The site is updated for upcoming events at the Community Center as they occur. We encourage feedback and ideas for events. We also are always seeking new members. This is your community and Community Center, get involved and join us! We meet the second and fourth Wednesdays of each month September through May. You may not be able to attend all meetings or all events and that is okay. If you have an idea for a community fundraiser or activity and just want to participate in helping with that one thing, you are still going to be welcome. Who knows, you may find the experience so rewarding that you become a full time member!

# Mercer Meeting House Association Report 2017

## MERCER MEETING HOUSE ASSOCIATION

January, 2018

To Our Supportive Community,

We'd like to humbly thank all of you for your continued support of our beloved Mercer Meeting House. Your support ensures that the Meeting House stands for generations to come and that it may remain a pillar of history for all those who visit Mercer.

2017 was a busy year for our small committee. We held fundraising efforts throughout the year including public dinners, raffles and spiritual mediums. Stay tuned to our website and facebook pages to keep up to date with what's new and upcoming for 2018. Mercer Old Home Day will take place on Sunday, August 5th. We hope to introduce some new ideas for the day, we hope you'll join us.

The Meeting House has suffered some damage this year, we have noticed there are multiple boards missing along the bell tower (steeple) as well as some weather-worn boards along the skirting around the base of the building. Over the winter months, we hope Mother Nature will be kind and in the Spring we can evaluate the damage and make the necessary repairs.

As always, we welcome any and all to join us in our plight to save Mercer's history. We hold meetings throughout the year, we'd love to have you join us. We can be reached via facebook at "Mercer Meeting House", or by calling Linda at 207-634-2332 or Amy at 207-587-2225.

Again, our continued gratitude and thanks for your continued support.

Respectfully Submitted,

Amy Tibbetts  
Vice President  
Mercer Meeting House Association

# North Pond Association Report 2017

Town of Mercer  
North Pond Association Annual Report to Mercer Residents

As the North Pond Association's new president, I am writing to thank you for your 2017 support of our Courtesy Boat Inspections! I have been on the NPA Board of Directors for 11 years and the \$1,000 donated by the town of Mercer has helped the NPA support Courtesy Boat Inspections, which are an integral part of our PREVENTION efforts. This summer we actually had a SAVE by an inspector! The fragment was identified as an invasive milfoil by the BRCA and the DEP. Thankfully, it was found before entering the water. THANK YOU to our CBIs who are our front line of attack!

With Great Pond's North Bay and Messalonskee Lake/Snow Pond both infested within our watershed, we must stay vigilant to prevent fragments from entering our shallow lake! Yes, a very small fragment, just like the one pulled off the boat this summer, is all it would take for the fast-growing milfoil to become a very big, expensive problem. It could potentially lower tax revenue of all three surrounding towns. Based on that information, I ask you to support our request for 2018 for \$2000.

The additional \$1000 request this year will help by increasing our number of paid courtesy boat inspections through September, when there are still many boaters and fishing tournaments taking place. Finding a fragment is evidence extended CBI coverage at our boat landing is necessary. In 2017 NPA logged 933 paid hours of courtesy boat inspections, and 84 volunteer hours. We documented 1,017 staffed hours and over 1,900 inspections. The number of plant fragments inspectors pulled from boats entering and exiting the lake was 191, including the invasive fragment.

The North Pond Association funded \$9000 for Courtesy Boat Inspectors coverage in 2017. The share from each town surrounding our lake, Smithfield, Mercer and Rome, was \$1000. The balance of hours covered was through donations from people who value our lake being free of invasives and through volunteer hours.

Our lake is a beautiful local resource, whatever the season, and the NPA is working hard to keep it that way in many ways. You may have noticed the newly constructed permanent kiosk, which offers protection from the elements for our CBIs and a spot for community information to be shared at the boat landing. At NPA's request, the Department of Conservation will be making ramp upgrades in late spring/early summer 2018. We continue to provide a much appreciated portapotty, maintain outlying areas at the landing replacing erosion control mulch each spring and continue to collaborate with Fairview Grange to provide educational programs. North Pond now has a Watershed-Based Protection Plan (WBPP) in place and in action as a result of the lake wide watershed survey we invested in last summer. NPA's WBPP steering committee has been awarded grant money to make improvements to "hotspots" around the lake where runoff, erosion and infrastructure can be improved upon.

We have gained a few more LakeSmart properties which means our message of everyone doing their part to protect and preserve our lake is being heard and acted upon! Colby College students sampled our pond in the warmest October in many years, and confirmed 2 lake wide algae blooms. We will be sharing more ways for everyone in the tri-town area to help reduce phosphorous loading into the lake to reduce the likelihood of future algae blooms. Remember, we have Best Management Practices on display and working on the shore of the Fairview Grange in Smithfield, which is a perfect way to help prevent future algae blooms while beautifying it at the same time! Don't forget, you can reach it by boat or car!

Keeping North and Little Ponds healthy for years to come is always the goal of the NPA. Our lake association looks forward to remaining active in community involvement with a focus on all things lake. What is good for the lake is good for all of us! Thank you for considering supporting our efforts this year!

Respectfully,

Jodie Mosher-Towle, NPA President  
PO Box 44  
Smithfield, ME 04978  
362-1009

## Planning Board Report 2017

This year on the Planning Board the town of Mercer was moderately busy. We had 2 applications which were both approved:

One for a addition to a camp on North Pond

Second was for the driveway

I would also at this time would like to thank all the board members, even though we all might agree on certain subjects however we all in the end work together for the best interest of the town. Another person who should also be thanked and is underrated is Harriet Varney. She goes above and beyond for the Town of Mercer and she be recognized. We also received a new Code Enforcement Officer Robert Dunphy who has adjusted well the board.

Respectfully Submitted,

Jason Juskewitch

Chairman of the Mercer Planning Board

# Local Plumbing Inspector (LPI) Report 2017

There were eleven (11) Plumbing Permits issued in 2017

Of these were:

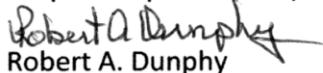
7 Subsurface and Wastewater

3 Internal Plumbing

1 Subsurface and Wastewater Variance

It has been a pleasure to be your Local Plumbing Inspector

Respectfully submitted,



Robert A. Dunphy  
Mercer- LPI # 0321

# Code Enforcement Officer (CEO) Report 2017

There were three (3) CEO Permits issued in 2017

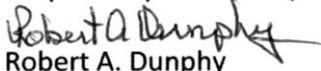
Of these were:

1 Driveway/Campsite Permit

1 Garage and Handicap Ramp

1 Garage

Respectfully submitted,



Robert A. Dunphy  
Mercer- LPI # 0321

# Animal Control Officer Report 2017

## Animal Control Officer's Report

Another year has passed and I would like to thank all of the responsible pet owners for registering and vaccinating your pets. Dogs at large continue to be an issue, please be mindful of your neighbors when your dogs are out.

Please be cognizant of the fact that the annual dog license period is from January 1 through December 31 of every year. Licensing requires a current rabies vaccination. I want to thank all residents who either licensed a new dog or relicensed an existing dog. It is State law that all dogs, six months and older be licensed within their town of residence, [Bylaw 7 § 392I.]. It is State law that all dogs and cats must be current on their rabies vaccination at all times, or the pet owner is subject to a citation, [Bylaw 7 § 3916.]

Respectfully submitted,  
Kathleen Ross  
Animal Control Officer

### - Rabies Facts -

#### What is Rabies?

- Rabies is a deadly disease that attacks the nervous system. The virus lives in the saliva of infected animals. Rabies is fatal once it reaches the brain.
- The rabies virus only infects mammals, which puts pets, livestock, wildlife, and people at risk.

#### How is rabies spread?

- The Rabies virus is spread mainly through bites from infected animals. The disease can also be spread when infected saliva comes in contact with open wounds, skin breaks, or mucous membranes. Most often, domestic animals such as dogs, cats, and farm animals pick up the virus from wild or stray animals. The animals most commonly affected
- include raccoons, skunks, bats, and foxes.

#### How to Protect Yourself and Your Family

- Avoid contact with all wild animals.
- Never feed a wild animal or take it into your house.
- Stay away from strays and other people's pets. Report strays to your local health department or animal control officer.

#### How to Protect Your Pets

- Have your pets vaccinated.
- See your veterinarian for information about rabies immunizations and required booster shots. If you can't afford vaccinations, many areas have clinics that offer discounted shots for pets.
- Never feed pets outdoors and confine them to your property.
- Act on any attack or animal bite suffered by your pet. Immediately contact your veterinarian and animal control authority

#### The Signs of Rabies

- "Dumb Rabies"- The animal may become shy or hide. This may be followed by sluggishness, confusion, and depression.
- "Furious Rabies"- The animal may become excitable and aggressive. It can go from being confused and calm to immediately attacking.

#### Other signs include

- Daytime activity in animals normally active at night
- Staggering weakness, and paralysis
- A change in the sound of the animal's voice
- Inability to eat or drink
- Drooling
- Convulsion

#### What to do if You are Bitten

- Wash the wound thoroughly with warm, soapy water.
- If the animal is wild, confine it, if possible and call the local animal control authorities or local law enforcement officials.
- If the animal is a pet, get the owner's name and address and ask for proof of rabies vaccination.
- Call your physician at once.
- Report the bite to local health and animal control officials.

# CERT Report 2017 (Community Emergency Response Team)

## Mercer Emergency Management Report 2017

As a result of the elimination of the EMPG grant money from the State and Federal Governments for 2017 and 2018, the Emergency Management Department has again this year faced funding challenges. However we remained busy and productive.

The Community Emergency Response Team (CERT), in addition to their regular monthly training meetings provided traffic control, communications, logistical and other support for 6 community events, and participated in The Maine Emergency Preparedness Conference.

Team members also assisted Norridgewock Fire Department with traffic control and deployed portable generators to assist local residents during last falls power outage.

The Search and Rescue Team in addition to their regular CERT duties and activities has logged over 350 hours of specialized training, including MASR certification updates and assisted the Maine Warden Service in 5 search efforts state wide.

The Communications Team has participated in two state-wide Emergency Management Communications exercises, two nation-wide ham radio field days and 52 weekly training nets in addition to their regular CERT duties and activities.

## Mercer Community Response Team Checking Account

|                                 |   |           |
|---------------------------------|---|-----------|
| Beginning Bal. As of 01/01/2017 | - | \$6395.82 |
| Expenses                        | - | - 609.84  |
| Donations                       | - | + 250.00  |
| Ending Balance as of 12/31/2017 | - | \$6035.98 |

Respectfully submitted

Jesse Crandall  
EMA Director

# Norridgewock Fire Department 2017

## 2017 REPORT OF THE NORRIDGEWOCK FIRE DEPARTMENT

*The Norridgewock Fire Department would like to thank the community, business owners, mutual aid towns, Mercer C.E.R.T, Town of Norridgewock employees, along with our Firefighter families for their continuous support throughout the past year. The Department currently holds a roster of 19 volunteer Firefighters. The average Firefighter age on this department is 44 years young. If you're interested in becoming a volunteer, please contact Chief Jones at Dave's Service on Wade Street for more information. Our monthly meetings are held on the first Thursday of the month while our training night is on the 3<sup>rd</sup> Thursday of the month. For tours of the Fire Station, please call the station at 634-2208 and leave a message.*

*A traffic safety grant was awarded to the Fire Department consisting traffic cones, barricades and two large warning signs to be used at traffic / fire incidents. The total cost of those items was \$663.06, of which the grant paid for \$442.04. Another grant was awarded by Maine Municipal Association Risk Management Services to purchase two sets of turnout gear. The gear was purchased for \$2,790, of which \$1,860 was paid for by grant.*

*Alternate heating in Maine is second nature to most residents as well as being very efficient and economical in our homes today. Before installing that wood or pellet stove, be sure you have a professional install it and if not the case, be sure you abide by the manufacture's recommended installation instructions. For your family's safety, you should have a professional inspect your installation. DISPOSE OF THE ASHES APPROPRIATELY. Refer to your homeowner's insurance company and / or the Maine Fire Marshall's Office for assistance on wood stove installation.*

*We also keep a list of reputable chimney sweeps in the area at the fire station. For you self-help residents, there is a brush kept at Dave's Service to be checked out free of charge.*

*Carbon Monoxide (CO) is always on our minds with the Maine inclement weather and loss of electrical power. So please heed to CO! YOU CANNOT SEE IT, TASTE IT, OR SMELL IT, as it's called the SILENT KILLER. Please, if you lose power and run a generator or any other internal combustibile engine, PLEASE operate it OUTSIDE and NOT INSIDE your home, garage, or cellar. Be sure the generator is properly installed by professionals. Also do your family a favor and purchase a carbon monoxide detector for that peace of mind. It could save your life! If you think you may have CO in your home, some of the symptoms may be nausea, fatigue, dizziness, or headaches. EVACUATE immediately and call 911. Go to [Maine.gov](http://Maine.gov) for more info.*

*Sadly, Maine finished the year with 16 fire deaths. That's down from 20 last year. Be sure you have good working smoke detectors no older than 10 years to include fresh batteries, changed at the time you change the clocks. Let's bring these numbers down to zero with education utilizing our Fire Safety House in our schools to start!*

*As always, we want to stress the importance of dialing 911 instead of non-emergency numbers. Our Department is NOT staffed at the station on a regular basis so it is imperative for everyone to call 911. Our non-emergency number is 634-2208 and you can also call the non-emergency Somerset Communications Center phone number at 474-6386.*

**Respectfully submitted by Fire Chief David R. Jones**



# Norridgewock Fire Department 2017 cont.

*Mercer residents/landowners, If you need a burn permit please contact  
Dennis Obert 587-4331 or Chris Holt 587-4551  
Any outside Burning, you need a BURN PERMIT !!*

## RESPONSE FOR NORRIDGEWOCK FIRE DEPARTMENT IN 2017

| <b>Norridgewock:</b>         |            | <b>Mercer:</b>               |           |
|------------------------------|------------|------------------------------|-----------|
| Aircraft Crash               | 00         | Aircraft Crash               | 00        |
| Assist EMS                   | 18         | Assist EMS                   | 02        |
| Carbon Monoxide              | 01         | Carbon Monoxide              | 00        |
| Chimney Fires                | 03         | Chimney Fires                | 00        |
| Fire Alarms                  | 10         | Fire Alarms                  | 00        |
| Life flight                  | 00         | Life flight                  | 00        |
| Miscellaneous                | 05         | Miscellaneous                | 02        |
| Motor Vehicle Accidents      | 49         | Motor Vehicle Accidents      | 11        |
| Motor Vehicle Fires          | 05         | Motor Vehicle Fires          | 01        |
| Mutual Aid                   | 19         | Mutual Aid                   | N/A       |
| Power Lines Down             | 05         | Power Lines Down             | 01        |
| Propane Leak                 | 00         | Propane Leak                 | 00        |
| Rescues                      | 01         | Rescues                      | 01        |
| Smoke / Odor Investigations  | 04         | Smoke / Odor Investigations  | 02        |
| Snowmobile/ATV Crash or Fire | 00         | Snowmobile/ATV Crash or Fire | 00        |
| Structure Fires              | 04         | Structure Fires              | 01        |
| Trees in Roadway             | 11         | Trees in Roadway             | 02        |
| Trees on Wires               | 05         | Trees on Wires               | 03        |
| Woods/Brush/Grass Fires      | 04         | Woods/Brush/Grass Fires      | 00        |
| <b>Total:</b>                | <b>144</b> | <b>Total:</b>                | <b>26</b> |
| Norridgewock <b>144</b>      |            |                              |           |
| Mercer <b>26</b>             |            |                              |           |
| <b>Total: 170</b>            |            |                              |           |

### Some interesting statistics:

*Busiest day of the week was on a Friday, with 30 calls that day.*

*Busiest month was December with 24 calls.*

*Average time for calls is 1:51 pm*

Forty-two (42) **online** fire permits were issued for Norridgewock residents this year.

Twenty (20) **online** fire permits were issued for Mercer residents this year,

Thirty-six (36) Written permits were issued for Mercer Residents thru Dennis & Chris.

Respectfully submitted by Lt. Dennis Obert

# Somerset County Sheriff's Report 2017



Integrity      Respect      Fairness      Dedication  
SOMERSET COUNTY SHERIFF'S OFFICE

## **2017 Annual Communication**



Dale P. Lancaster  
Sheriff

As your Sheriff, it is a privilege to have the opportunity to serve the people of Somerset County. The Sheriff's Office is responsible for the County Jail, Law Enforcement, Court Security, Civil Process, and the Madison Division. Somerset County is approximately 4,000 square miles. The County is comprised of 27 towns, 6 plantations, and 83 unorganized townships. We continue to focus on the opiate problem within our communities. I am pleased to announce that in June, I received an appointment from Governor LePage to be a member of the Maine Drug Enforcement Agency's Advisory Board.

### **Law Enforcement**

Presently, there are 10 rural patrol deputies, 1 of which is dedicated to patrolling the unorganized townships. There is a staff sergeant that oversees the Patrol Division. The Detective Division has 3 detectives and a lieutenant. The duties of the Detective Division is to investigate serious crimes. In addition, an agent from the Maine Drug Enforcement Agency is assigned to the Detective Division to enhance County drug operations.

- This year the Sheriff's Office has partnered with the District Attorney's Office to go paperless. Deputies submit their cases for prosecution or review via the Cloud.
- We took substantial steps toward completing the project of updating all of the mobile data terminals in our patrol vehicles. This project has been funded utilizing grant money.
- In 2017, we established a State recognized, Certified Incident Stress Debriefing Team. The Team received training and is called upon whenever a traumatic event occurs in which our Law Enforcement or Correctional personnel are exposed. The team uses an educational model to help those exposed to critical stress to understand how the stress affects them mentally and physically, and then provides options and practical ways to lessen the effects of the stress on the officer. Thus, by mitigating the effects of the stress the officer is able to return to work sooner and is less likely to develop long term physical issues.
- The Sheriff Office was able to secure \$79,017.38 dollars in grant funding to augment operations.
- In 2017 the Sheriff's Office coordinated two Drug Take-Back days for Somerset County. 1356 pounds of expired and unwanted prescription drugs were collected and properly destroyed.
- In 2017 the Sheriff's Office executed 26 drug search warrants which culminated in 43 individuals arrested and charged with heroin and fentanyl distribution.
- In 2017 the Crimes against Persons Detective investigated 26 sex crimes. Two individuals that were charged received convictions and sentences of 20-25 years and lifetime registration requirements.

### **Jail**

The Somerset County Jail operates with 46 correctional officers, 8 shift supervisors, 2 cooks, 12 program and support staff, and 9 administrative staff including the major who is the jail administrator.

- In 2017, the Somerset County Jail became the first county jail in Maine to become PREA Certified. PREA is an acronym for Prison Rape Elimination Act. PREA is a Federal Department of Corrections Standard. These Standards make it a safer environment for our inmates and corrections officers. This was a year-long project.
- The Somerset County Jail collaborated with the United States Veteran's Administration to identify veterans that enter into this correctional facility. This partnership allows for veterans to obtain services through the federal government. This assistance will be provided by the veteran's administration and the jail's program staff to help the veteran assimilate back into the community.
- The jail introduced the "Hats Program". The inmates have knitted 552 hats that have been disseminated to school children, veterans, new born infants at local hospitals, and people in need.
- The substance abuse grant was awarded at the end of 2016 has been extremely successful. This grant allows Somerset County inmates with known or self-identified substance abuse issues (alcohol or controlled

# Somerset County Sheriff's Report 2017 cont.



## Integrity    Respect    Fairness    Dedication SOMERSET COUNTY SHERIFF'S OFFICE

- substances), to participate in programs and treatments that will aid them in overcoming addictions, with the goal that they will successfully reintegrate into the community.

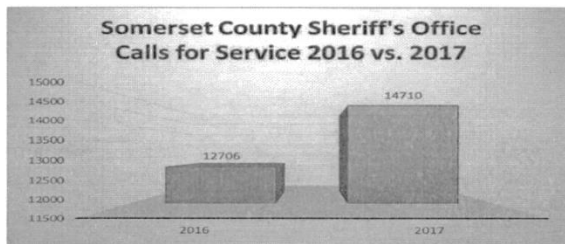
- In 2017 the Somerset County Jail processed 1,161 bookings.

### Civil Process

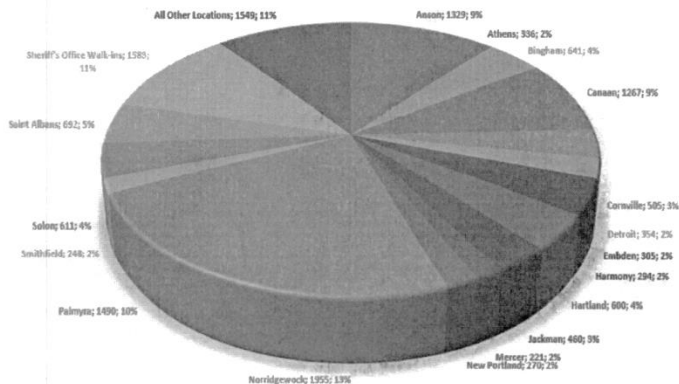
- In 2017 the Somerset County Sheriff's Office Civil Deputies received 2,658 papers to process, an increase of 3.4% over 2016.

### Calls for Service

- In 2017 the Sheriff's Office received 14,710 calls for service from our citizens. This represents a 15.7% increase over our calls for service in 2016.
- During 2017 the Sheriff's Office responded to 221 calls for service from the Town of Mercer. These calls included 36 motor vehicle accidents, 15 motor vehicle complaints, 13 unknown 911 hang-ups, 11 burglar alarms, and responses to domestic disturbances, thefts, welfare checks, as well as other requests for police services.
- The Somerset County Sheriff Office remains committed to our core values: INTEGRITY-RESPECT-FAIRNESS-DEDICATION. The following graphs represent our calls for service:



**SOMERSET COUNTY SHERIFF'S OFFICE  
CALL VOLUME - BY JURISDICTION**



# Mercer Rescue Report 2017

## Town of Mercer Rescue

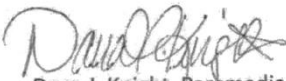
Dear Mercer Residents,

Let me first start by thanking all of you for the continued support that we have received. Mercer Rescue is in its second year of full operation; 2017 proved to be an active and productive year. Rescue members responded to nearly forty emergency (911) calls for medical assistance, personnel also responded to aid several residents during frequent power outages, specifically those residents who required portable oxygen, when they were unable to use their powered oxygen machines at home, as several town residents were without electricity for days.

I would like to take a moment to invite any resident that is interested in training to become a First Responder or an EMT (Emergency Medical Technician) in joining us in serving on Mercer Rescue. The training to become a Basic level EMT is approximately three months long. The training consist of recognizing and treating the signs and symptoms of heart attacks & strokes, wound care, fracture splinting, oxygen therapy and some mediations administration are just a few of the things you will learn. Joining your local rescue service is an excellent way to serve and give back to your community. Rescue members meet monthly, we provide ongoing training to maintain your skills once you become licensed to practice as an EMT or First Responder by the State. If you are interested, please leave your name and contact information with Yolanda at the town office or you can contact me at (207) 660-3729.

In closing, I again want to thank you for the support, I would encourage those of you that have any questions or concerns to feel free to contact me. I especially want to thank my fellow members- Assistant EMS Director, Aaron Gordon, EMT and Rescue member Karen Ayer, EMT for all of the hard work and dedication in serving the town. I look forward to a safe and healthy 2018.

Respectfully Submitted,



Dana J. Knight, Paramedic  
EMS Director  
Town of Mercer Rescue

**State of Maine**  
Municipal Election for the Town of Mercer  
March 2, 2018  
**Sample Ballot**

Vote for ONE Candidate in each Office

First Selectperson, Assessor  
and Overseer of the Poor - 1 Year

Town Clerk - 1 Year

☐ Worthen, Vernon E II  
☐ \_\_\_\_\_

☐ Violette, Yolanda  
☐ \_\_\_\_\_

Second Selectperson, Assessor  
and Overseer of the Poor - 1 Year

Tax Collector - 1 Year

☐ Tibbetts, Christopher M  
☐ \_\_\_\_\_

☐ Violette, Yolanda  
☐ \_\_\_\_\_

Third Selectperson, Assessor  
and Overseer of the Poor - 1 Year

Treasurer - 1 Year

☐ Redlevske, Norman G  
☐ \_\_\_\_\_

☐ Violette, Yolanda  
☐ \_\_\_\_\_

Trustee of Shaw Library - 5 Year

Planning Board - 3 Year

☐ \_\_\_\_\_  
☐ \_\_\_\_\_

☐ \_\_\_\_\_  
☐ \_\_\_\_\_

Director of School Board MSAD # 54 - 3 Years

Planning Board - 3 Year

☐ \_\_\_\_\_  
☐ \_\_\_\_\_

☐ \_\_\_\_\_  
☐ \_\_\_\_\_

To Vote for Candidate, Check the box to the left of the name.

For a Write In, write the Last name, First name  
and Check the box to the left of the name.

# List of Continuing Articles

(voted in at previous Town Meetings)

At past town meetings, voters have approved the following "continuing articles". *[printed for information purposes]*

## 1991 Annual Town Meeting

**ARTICLE 22:** Voted to authorize the Board of Selectmen, on behalf of the town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon by sealed bid following public notice of sale of such real estate, and to issue quit claim deeds for same. The Selectmen shall first offer to sell to the previous owner for full payment of all delinquent taxes, fees, plus interests and costs. This authorization to continue from year to year until amended or revoked by Town Meeting.

**ARTICLE 39:** Voted to authorize the Selectmen to accept gifts on behalf of the town. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

## 1992 Annual Town Meeting

**ARTICLE 12:** Voted to authorize the selectmen to fill vacancies on non-elected boards and committees by appointment. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

**ARTICLE 36:** Voted to allow the Selectmen to authorize cutting in the Town Forest in accordance with the Town Forest Management Plan. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

## 2008 Annual Town Meeting

**ARTICLE 27:** The Town voted to authorize the Municipal Officers to annually appoint a Director of the Mercer CERT Program, to report to the Town's Emergency Management Director. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

## List of Continuing Articles cont.

### 2008 Annual Town Meeting cont.

**ARTICLE 35:** The town voted to authorize the Municipal Officers to close East Sandy River Road for the winter from the transfer Station entrance to the snow plow turn around. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

**ARTICLE 44:** The Town voted to authorize the Municipal Officers to temporarily borrow money as needed to cover the Town's expenses until this year's tax revenues are received. Any such loan to be repaid in full within the year. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

**ARTICLE 45:** The Town voted to appropriate \$1,000.00 from surplus to pay the interest on the tax anticipation loan, if needed. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

**ARTICLE 46:** The Town voted to authorize the Municipal Officers to spend an amount not to exceed 2/12 of the budgeted amount in each budget category of the current annual budget during the period from January 1, of the following year to the date of that year's annual town meeting. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

**ARTICLE 48:** The Town voted to apply for a Maine State Archives Grant to assist with the preservation of the town's historical records, and to accept and appropriate such funds if received. This authorization to continue in effect from year to year until amended or revoked by Town Meeting.

## List of Continuing Articles cont.

### 2008 Annual Town Meeting cont.

**ARTICLE 49:** The Town voted to accept the following funds:

All Excise Taxes

Municipal State Revenue Sharing

Tree Growth Reimbursement

Homestead Exemption Reimbursement

Veterans Exemption Reimbursement

Local roads assistance URIP

MEMA and FEMA funds

All agent fees

Donations from the Public

Any other state, federal, or other governmental agency funds or grants  
not specifically  
listed above.

This authorization to continue in effect from year to year until amended  
or revoked by  
Town Meeting.

**ARTICLE 50:** The Town voted to authorize the Municipal Officers to  
accept donations to be added to the principal of the scholarship funds.  
This authorization to continue in effect from year to year until amended  
or revoked by Town Meeting.

**ARTICLE 51:** The Town voted to appropriate all State refunds of  
registrations fees for the Mercer Bog Riders. This authorization to  
continue in effect from year to year until amended or revoked by Town  
Meeting.



## **2018 Annual Warrant**

To David Welch, Constable  
of the Town of Mercer  
in the County of Somerset,

### **GREETINGS:**

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Mercer qualified to vote in town affairs to meet at the **Mercer Community Center** in said Town of Mercer on **Friday, the 2<sup>nd</sup> day of March**, 2018, at 10 o'clock a.m., to elect all Town Officials. The polls will open immediately after the election of a Moderator and will remain open until 8 o'clock p.m. The business meeting will be held in the gym of the **Mercer Community Center on Saturday the 3<sup>rd</sup> day of March**, 2018 beginning at 6 o'clock pm, immediately following a 5 o'clock Public Dinner, that will be served in the Solarium.

**ARTICLE 1:** To elect a Moderator to preside at said meeting.

**ARTICLE 2:** To elect a Town Clerk, three Selectmen, Assessors, and Overseers of the Poor, a Tax Collector, and a Treasurer all for one year terms, a Trustee of Shaw Library for a five year term, two persons to serve on the Planning Board for each a three year term and a Director of School Board MSAD # 54 for a term of three years.

**ARTICLE 3:** To see if the Town will vote to increase the property tax levy limit of \$253,394 established for Mercer by state law, in the event that the municipal budget approved under the following articles results in a tax commitment greater than that limit.

**Budget Committee recommends.**

**ARTICLE 4:** To see what sum of money the Town will vote to raise and appropriate for the salaries of Town Officers.

|                                |                    |                    |
|--------------------------------|--------------------|--------------------|
| 1 <sup>st</sup> Selectman      | 4,500.00           | 4,500.00           |
| 2 <sup>nd</sup> Selectman      | 4,000.00           | 4,000.00           |
| 3 <sup>rd</sup> Selectman      | 4,000.00           | 4,000.00           |
| Town Clerk                     | 7,024.00           | 6,424.00           |
| Treasurer                      | 11,458.00          | 10,858.00          |
| Tax Collector                  | 12,719.00          | 12,119.00          |
| Selectmen's Sec                | 2,040.00           | 2,040.00           |
| Dep. Clerk/Collector/Treasurer | 4,141.00           | 4,141.00           |
| Registrar                      | 500.00             | 500.00             |
| Office Assistant/Deputy        | 3,500.00           | 3,500.00           |
|                                | <b>\$53,882.00</b> | <b>\$52,082.00</b> |

*(\$53,882 is requested)*

**Budget Committee recommends \$52,082 from Taxes**

**ARTICLE 5:** To see what sum the Town will vote to raise and appropriate to cover the Town's share of F.I.C.A. and Medicare costs of town salaries.

**Budget Committee recommends .0765% from Taxes (Est. \$5,800) as required by law based on the total Town Payroll**

**ARTICLE 6:** To see what sum of money the Town will vote to appropriate for selectpersons' emergency contingencies. Any and all use of the funds will be fully and explicitly reported to the 2018 annual report.

**Budget Committee recommends \$10,000 from Surplus**

**ARTICLE 7:** To see what sum of money the Town will vote to appropriate for annual dues of the Maine Municipal Association.

**Budget Committee recommends \$1,698 from Surplus**

**ARTICLE 8:** To see what sum of money the Town will vote to raise and appropriate for General Liability and Property Insurance.

**Budget Committee recommends \$11,251 from Taxes**

**ARTICLE 9:** To see what sum of money the Town will vote to raise and appropriate for Liability Insurance for Public Officials plus Bonds.

**Budget Committee recommends \$1,613 from Taxes**

**ARTICLE 10:** To see what sum of money the Town will vote to raise and appropriate for worker's comp insurance & unemployment for town employees.

**Budget Committee recommends \$2,300 from Taxes**

**ARTICLE 11:** To see what sum of money the Town will vote to raise and appropriate for Health Insurance coverage  
(*\$14,513.64 is requested*)

**Budget Committee recommends \$13,062.28 (90% of premium) from Taxes.**

**ARTICLE 12:** To see what sum of money the Town will vote to raise and appropriate for Town Office, Shaw Library, Municipal Center, and Town Expense.

**Budget Committee recommends \$31,000 from Taxes plus any revenues or donations generated by the center. Any remaining balance will be placed in municipal center capital reserve fund**

**ARTICLE 13:** To see what sum of money the town will vote to raise and appropriate for annual maintenance of the TRIO accounting & assessing program.

**Budget Committee recommends \$6,800 from Taxes**

**ARTICLE 14:** To see what sum of money the Town will vote to raise and appropriate for Assessing.

**Budget Committee recommends \$9000 from Taxes. Any remaining balance to be placed in the Assessing Re-Evaluation Fund**

**ARTICLE 15:** To see what sum of money the Town will vote to raise and appropriate for Solid Waste Disposal, Recycling and Blue Bag purchase.

**Budget Committee recommends \$23,000 from Taxes plus all Transfer Station revenue**

**ARTICLE 16:** To see what sum of money the Town will vote to appropriate for the Planning Board.

**Budget Committee recommends \$1,000 from Surplus**

**ARTICLE 17:** To see what sum of money the Town will vote to appropriate for Animal Control.

**Budget Committee recommends all dog account revenue plus \$5,100 from Surplus**

**ARTICLE 18:** To see what sum of money the Town will vote to appropriate for Cemetery Care.

*(\$5,000 is requested)*

**Budget Committee recommends \$3,500 from Surplus, plus fund interest**

**ARTICLE 19:** To see what sum the Town will vote to raise and appropriate for the Town of Mercer Office of Emergency Management (C.E.R.T.)

**Budget Committee recommends \$1,500 from Taxes**

**ARTICLE 20:** To see what sum of money the Town will vote to raise and appropriate for the 2017 Town Audit.

**Budget Committee recommends \$3,150 from Taxes**

**ARTICLE 21:** To see what sum of money the Town will vote to raise and appropriate for public safety. This will include fire protection provided by the Town of Norridgewock and traffic & street lights.

**Budget Committee recommends \$21,875 from Taxes**

**ARTICLE 22:** To see what percentage the Town will vote to deduct on all taxes assessed in 2018 that are paid in full on or before the 30<sup>th</sup> day after the date of the mailing of the tax bills.

**Budget Committee has no recommendation.**

**ARTICLE 23:** To see what rate the Town will vote to charge and collect interest on all taxes assessed in 2018 that are unpaid 60 days after the date of the mailing of the tax bills.

**Budget Committee recommends the 8% allowed by state law per annum**

**ARTICLE 24:** To see if the Town will vote to raise and appropriate \$9,325 for Shaw Library.

**Budget Committee recommends \$9,325 from Taxes**

**ARTICLE 25:** To see what sum of money the Town will vote to raise and appropriate for Summer Road maintenance.

**Budget Committee recommends \$90,000 from Taxes**

**ARTICLE 26:** To see what sum of money the Town will vote to appropriate for paving.

**Budget Committee recommends all funds to come from 2018 LRAP and up to \$10,000 from the Summer Roads account and \$10,000 from Surplus**

**ARTICLE 27:** To see what sum of money the Town will vote to raise and appropriate for Winter Road maintenance, including plowing, sanding and stockpiling sand and salt.

**Budget Committee recommends \$160,000. \$134,000 will come from Excise Tax, \$26,000 from Taxes plus any short fall to come from Surplus**

**ARTICLE 28:** To see if the Town will authorize the Selectmen to enter into a contract for a period of not more than five years for the purpose of winter roads maintenance on such terms as they deem to be in the Town's best interest.

**ARTICLE 29:** To see what sum of money the Town will vote to appropriate for General Assistance.

**Budget Committee recommends \$17,500 from Surplus, plus all State reimbursements**

**ARTICLE 30:** To see what sum of money the Town will vote to raise and appropriate for charity. A minimum of 50% of this to be spent in the town of Mercer.

**Budget Committee recommends \$2,000 from Taxes**

**ARTICLE 31:** To see what sum of money the Town will vote to raise and appropriate for Mercer Meeting House Association (Mercer Old Home Days) for necessary Bell Tower and skirting repair to the building as well as to fund Old Home Days Weekend.

**Budget Committee recommends \$500 from Taxes**

**ARTICLE 32:** To see what sum of money the Town will vote to raise and appropriate for Mercer Historical Society, for the maintenance of the collection of artifacts and restoration of the building.

**Budget Committee recommends \$500 from Taxes**

**ARTICLE 33:** To see what sum of money the Town will vote to raise and appropriate for various Youth Leagues.

**Budget Committee recommends \$750 from Taxes**

**ARTICLE 34:** To see what sum of money the Town will vote to appropriate to supplement the three town scholarship awards.

**Budget Committee recommends \$425 from Surplus – \$200 for each high school award and \$25 for the elementary award**

**ARTICLE 35:** To see if the Town will vote to elect from the floor at this meeting, five individuals to serve as a Budget Committee. The committee will meet with the selectmen within 60 days for the purpose of electing a Chairperson.

**ARTICLE 36:** To see what sum of money the Town will vote to appropriate for training costs of CEO and LPI.

**Budget Committee recommends \$400 from Surplus**

**ARTICLE 37:** To see what sum of money the Town will vote to appropriate for CEO compensation.

**Budget Committee recommends up to \$2,500 from Surplus, plus all application fees**

**ARTICLE 38:** To see if the Town will vote to raise and appropriate \$2,000 for North Pond Association.

*(\$2,000 is requested)*

**Budget Committee recommends \$1,000 from Taxes**

**ARTICLE 39:** To see what sum of money the Town will vote to appropriate for Mercer Rescue Service.

**Budget Committee recommends \$4,500 from Surplus**

**ARTICLE 40:** To see what sum of money the Town will vote to raise and appropriate to continue to fund the Mercer Road Emergency Fund.

**Budget Committee recommends \$2,000 from Taxes**

**ARTICLE 41:** To see what sum of money the Town will vote to raise and appropriate to continue to fund the Assessing Re-Evaluation Fund.

*(\$2,000 is requested)*

**Budget Committee does not recommend**

**ARTICLE 42:** To see what some of money the town will vote to appropriate for a survey of the town forest. Money to be replaced when the town forest is harvested.

**Budget Committee recommends \$4,000 from Surplus**

**ARTICLE 43:** To see if the town will vote to increase the length of the terms of the Town Clerk, Treasurer, and Tax Collector, to be phased in beginning with the 2019 annual town meeting from 1-year terms to 3-year terms.

**ARTICLE 44:** Shall the Town adopt an ordinance entitled "Ordinance for the Recall of Elected Officials"? (Copy of the ordinance is posted with this warrant and a copy is on file at the Mercer Town Office).

**ARTICLE 45:** To see if the town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. § 506, the amount collected not to exceed the previous year's taxes. Interest on any prepayment will be zero percent.

**ARTICLE 46:** To see if the Town of Mercer will accept the Somerset Cultural Plan; a cultural plan for Somerset County, created by the Somerset Cultural Planning Committee, a committee within the Wesserunsett Arts Council. The Somerset Cultural Plan can be used as a tool for individuals and organizations when applying for grants.



**ARTICLE 47:** To see if the Town of Mercer will vote to accept a grant on behalf of Shaw Public Library in the amount of \$925.00 from Redington-Fairview General Hospital (on behalf of Somerset Public Health) to help establish a social gathering place for healthy aging in the Town of Mercer.

The Selectmen of Mercer hereby give notice that the Registrar of Voters will be on duty at the Town Office on Friday March 2, 2018, the said day of voting, from 10 o'clock a.m. until the polls are closed and on Saturday March 3, 2018, the said day of business meeting, from 5 o'clock until 6:30 p.m. for the purpose of correcting the list of eligible voters.

Given under our hands this 1st day of February, 2018.

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Vernon E. Worthen II

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Christopher M. Tibbetts

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Norman G. Redlevske

## Citizens Return:

I certify that I have notified the voters of the Town of Mercer of the time and place of the town meeting by posting an attested copy of the within warrant at Mercer Town Office & Community Center, Christy's Country Store, Mercer Shaw Library, all being conspicuous public places within the Town of Mercer, on February \_\_\_, 2018, which is at least 7 days prior to the day of said meeting.

Dated at Mercer, Maine this \_\_\_th day of February, 2018.

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David Welch, Constable

# **TOWN OF MERCER**

## **ORDINANCE FOR THE RECALL OF ELECTED MUNICIPAL OFFICIALS**

### **SECTION 1. Applicability and Establishment**

Any elected Official of the Town of Mercer, except School Board Members, may be recalled and removed from office as herein provided.

### **SECTION 2. Petitions for Recall**

- a. Recall shall be initiated by petition.
- b. The petition for recall must contain only signatures of the registered voters of the Town of Mercer, equal to twenty percent (20%) of the number of votes cast in Mercer in the last Gubernatorial election.
- c. The petition shall be addressed to those members of the Board of Selectmen having no interest in the subject matter of the petition, but the petition shall in every case, be filed with the Town Clerk or Deputy Town Clerk.
- d. The petition shall state the name and office, or offices, of the person whose removal is being sought.
- e. If recall of more than one official is being sought there shall be a separate petition for each official whose removal is being sought.
- f. Each page of the petition shall be ruled, and each line shall provide a space for the voters' signatures, address and printed name.
- g. All pages of a single petition shall be filed as one document. The Town Clerk or Deputy Town Clerk shall not file the petition until at least one person supplies contact information on behalf of the petitioners.

### **SECTION 3. Clerk's Certification**

Within ten (10) calendar days of receipt of the petition the Town Clerk or Deputy Town Clerk shall certify the signatures contained on the petition and shall determine if the petition meets all of the requirements as set forth in Section 2 of this Ordinance. Should the petition be found insufficient, the petition will be retained in the Town Clerk's Office and the person who filed the petition will be notified.

### **SECTION 4. Calling the Recall Election**

- a. If the petition is certified by the Town Clerk or Deputy Town Clerk to be sufficient, he or she will submit the same with his or her certification to the Board of Selectmen at their next regular meeting and shall notify the official or officials whose removal is being sought of such action.

- b. The Board of Selectmen upon receipt of the certified petition shall within ten (10) days' time of receipt order an election by secret ballot, pursuant to 30-A MRSA S2528, to be held forty-five (45) days thereafter.
- c. No petition for recall will be accepted during the first ninety (90) days or during the last ninety (90) days if a multi-year term.
- d. Once a recall petition has been called and failed, no recall may be filed within ninety (90) days after such vote.

**SECTION 5. Ballots for Recall Election**

Unless the official, or officials, whose removal is being sought have resigned within ten (10) days of receipt of the petition by the Board of Selectmen, the ballots shall be printed and shall read "SHALL \_\_\_\_\_BE RECALLED FROM THE OFFICE OF \_\_\_\_\_?" (with the name of the official whose recall is being sought inserted in the blank space). If the petition seeks the recall of a person from more than one office, each office must be named.

**SECTION 6. Result of the Election**

In an event of an affirmative vote for removal, such vote shall take effect the day following the day of voting.

**SECTION 7. Vacancies to be Filled**

Any vacancy resulting from the removal from office under this ordinance shall be filled in accordance with the provisions contained in the Maine State Statutes.

Adopted at Annual Town Meeting \_\_\_\_\_

Given under our hands this \_\_\_\_ day of March, 20\_\_

\_\_\_\_\_

**Board of Selectmen**

# Notes

# Notes

Thank you Bromar Printing for the printing of our Annual Reports



Thank You Mary and Cherie for your many years of service to the Mercer Shaw Library



Children's Reading Area



Cherie Sadler & Mary Harris - Past Librarians  
Mary Chouinard - Librarian



Inside look of the Library



Adult's Reading Area



## Important Numbers

|  |                                   |
|--|-----------------------------------|
| Ambulance.....                               | 911                               |
| Norridgewock Fire.....                       | 911 or 634-2208                   |
| State Police.....                            | 911 or 474-3350                   |
| Somerset Sherriff Dept.....                  | 911 or 474-9591<br>1-800-452-1933 |
| Mercer Town Office.....                      | 587-2911                          |
| Shaw Library.....                            | 779-3977                          |
| Code Enforcement Officer.....                | Contact Town Office               |
| Local Plumbing Inspector.....                | Contact Town Office               |
| Fire Warden.....                             | 587-4331 Dennis O.                |
| Deputy Fire Warden.....                      | 587-4551 Chris H.                 |
| Animal Control Officer.....                  | 441-7121 Kathleen R.              |
| Mercer CERT .....                            | 212-8400 Jesse C                  |
| Constable.....                               | 587-4581 Dave W.                  |
| Mill Stream Elementary School.....           | 634-3121                          |
| Skowhegan Area Middle School.....            | 474-3339                          |
| Skowhegan Area High School.....              | 474-5511                          |
| Superintendent's Office.....                 | 474-9508                          |
| Redington Fairview General Hospital.....     | 474-5121                          |
| Maine General Medical Center- Waterville.... | 872-1000                          |
| Maine General Medical Center- Augusta.....   | 626-1000                          |
| Franklin Memorial Hospital.....              | 778-6031<br>1-800-398-6031        |
| District Court.....                          | 474-9518                          |
| Superior Court.....                          | 474-5161                          |
| District Attorney's Office.....              | 474-7404                          |
| Somerset County Commissioners Office.....    | 474-9861                          |
| Somerset Registry of Deeds.....              | 474-3421                          |
| Somerset Registry of Probate.....            | 474-3322                          |

## E911 Notice

Houses in Mercer have been notified of the new numbering according the E911 standards since January of 2008. If your home is not displayed with a visible number, get it numbered. Fire and Rescue need these numbers to be visible from the road so they can identify your home quickly.





\* The Life You Save, Could Be Your Own \*