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Annual Report of the Municipal Officers of the Town of Owl's Head Maine for the Municipal Year Ending December 31, 1946

Owl's Head (Me.)

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ANNUAL REPORT

OF

MUNICIPAL OFFICERS

OF THE

Town of Owl's Head Maine

FOR MUNICIPAL YEAR

ENDING DECEMBER 31,

1947

Town Officers for 1945-46

Moderator

Albert E. MacPhail

Town Clerk

Ellena Fredette

Selectmen, Assessors, Overseers of Poor

Eino J. Anderson J. Dana Knowlton John Garnett

Tax Collector and Treasurer

W. H. Maddocks

Auditor

State Department of Audit

Constable

Peter K. Reed

Sealer of Weights and Measures

E. U. Chaples

(Page 3)

Health Officer

A. B. Borgerson

Superintendent of Schools

F. L. S. Morse

School Committee

Josephine Knowlton

Constance MacPhail

Ernest Brazier

Fire Wardens

Selectmen

(Page 4)

TO THE CITIZENS OF OWL'S HEAD, MAINE

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, the records of the town of Owl's Head have been audited for the fiscal period February 1, 1945 to January 31, 1946 inclusive by Carl G. Hawes and Maurice Allen of the State Department of Audit. Accounts were found to be kept in a very satisfactory condition.

The Annual audit was completed March 1, 1946, and does not allow time for it to be printed in this report. The 92nd Legislature recognized this probability and enacted a law to that extent.

As soon as the Auditors Report is received by the Town it will be on file at the Selectmen's Office, where it will be available by anyone wishing to see it.

Assessors' Report

Real Est., resident	\$135,825 00
Real Est., non res.	221,865 00
•	
Total Real Est.	\$357,690 00
Pers. Est., resident	10,000 00
Pers. Est., non res.	830 00
Total personal estate	10,830 00
Total real and pers. est.	\$368,520 00

Taxable Personal Estate

	\$640	00
	50	00
	1260	00
	300	00
	1260	00
	· 260	00
	100	00
>	4630	00
	435	00
	1895	00
	\$10,830	00
		50 1260 300 1260 260 100 4630 435 1895

(Page 6)

Assessment of Real and Personal Estate	at	
\$48.00 including overlay	\$17,688	96
Assessed on Polls	336	00
`		
Total	\$18,024	96
No Abatements.		
4		
Appropriations for 1945-46		
0.00	01100	0.0
Officers Salaries	\$1100	
Common Schools	3500	
School Text Books	200	
School Repairs	300	00
School Supplies	225	00
High School Tuition	2300	00
Current Expense	1700	00
Public Health Nursing	50	00
Care of the Poor	500	00
Snow Removal	1700	00
Lights	450	00
Third Class Roads	108	00
Roads and Bridges	1000	00
Repair wash out at Crescent Beach	500	00
Total List of Appropriation	\$13,633	00
State Tax	\$3,103	49
County Tax	1,026	

Selectmen's Report

Current Expense

CR.

\$1700 00

Appropriation

Refund from Dog Licenses	8	73		
Maynard Bray Wharf permit and	9	20		
adv.	320	-0-0	1	
Sale of Town Property	58	58		
Cost of Deeds	12	00		
Bank Stock Tax	13	92		
Lien Charges	25	50		
Knox Co. Trust Co., rebate	-	05		
Total			\$1826	98
DR.				
Treas. of State, Auditor's report			\$57	47
Otis & Harmon, legal fees			14	00
Albert MacPhail, Moderator			5	00
McDougal-Ladd, Treasurer Bond			20	00
Eino J. Anderson, assessing			20	00
J. Dana Knowlton, assessing			20	00
John Garnett, assessing			20	00

(Page 8)

Caslon Press, Town reports	196	00
E. U. Chaples, Sealer Weights and Measures	5	00
Payroll, cutting bushes	68	13
Charles Sheldon, Vac. Points	16	02
Dr. Frohock, Insane hearing	5	00
Dr. Charles North, Insane hearing	5	00
Camden, Rockland Water Co., 2 hydrants	200	00
Albert MacPhail, Notary fees	2	20
City of Rockland, fires for year	101	,50
Gilbert Harmon, legal fees	27	40
Peter K. Reed, Constable fees	13	50
Ellena Fredette; Town Clerk fees for year	21	36
A. B. Borgerson, postage	42	00
Branham Printing House, supplies	1	00
E. J. Anderson, Tax Com., Tel. calls	29	60
Earl Woodman, labor Honor Roll	19	88
State Sand & Gravel Co., gravel		
(Honor Roll)	26	60
William Woodman, labor Honor Roll	19	88
Elmer Curtis, labor Honor Roll	13	88
E. J. Anderson, labor and trucking	21	00
Emery St. Clair, labor Honor Roll	6	00
Ralph Glendenning, labor Honor Roll	15	00
Marks Printing House, supplies for year	17	65
W. H. Glover, supplies for year	42	20
Loring, Short & Harmon, supplies	9	00
Courier-Gazette, Adv.	3	20
Huston-Tuttle Co., supplies		50
First National Bank, supplies	1	75
Knox Co. Trust Co., supplies	1	93
Bald Mountain Co., supplies	2	75

(Page 9)

/ :		
Joseph Cassidy, labor	5	60
Knox Co. Reg. of Deeds, transfers	10	35
Robert Carver, mowing sq., Owl's Head	15	00
Robert Greeley, mowing Sq., Ash Point		00
Bald Mountain Co., supplies	5	50
City of Rockland, rent Cement mixer	4	00
F. L. S. Morse, Supt. salary	146	25
A. B. Borgerson, Health Officer's fee	17	49
W. H. Maddocks, Tax Comm.	368	52
Reg. of Deeds, liens, recording, etc.	17	16
Total	\$1696	27
Balance	\$ 130	71

Snow Account

CR.

Appropriation From So. Thomaston State Treasurer	\$1700 13 589	75
Total		\$2303 53
DR.		
B. M. Clark, snow plow Snow Payrolls Hedge & Mattheis, plow pa	rts	800 00 $955 22$ $36 06$

(Page 10)

F. G. Congdon, freight		39
Rockland Sales and Service .		39
Main St. Hardware Co., supplies		86
Snow Shipyard, repairs	36	73
Treas. of State, salt	23	76
Snow Fence Payrolls	231	81
Brown Fence Co., supplies	12	86
Sears, Roebuck Co., supplies	7	89
Bicknell Mfg. Co., supplies		55
Roland Starrett, sand payroll	107	98
C. W. Livingston, repairs	12	29
Catherine Hurd, gravel	1	80
Ellery Nelson, supplies and labor	40	31
Total	\$2268	86 J
Balance	\$ 34	67

Roads and Bridges

CR.

Appropriation			\$1000 00
DR.			
John Meehan & Son, supplies		1	2 00
Main St. Hardware Co., supplies			10 74
Ballyhack Road	+-		130 90
Cooper's Beach Road			105 90

(Page 11)

			1		
Catherine Hurd, gravel				42	00
C. F. Payson, truck				38	72
James Moody, truck				14	96
William Woodman, labor	: .		~	15	00
Frank Rose, Jr., labor				9	7 5
E. J. Anderson, trucking				12	00
Elmer Curtis, labor				4	62
Michael Brooks, lumber				12	20
State Treasurer			1	127	70
State Treasurer, Patrol Ma	aintenance		4	196	80
New England Metal Co.,	culverts			57	24
Gravel for Town Landing				5	68
Total		-	\$10)86	21
Overdraft		÷	\$	86	21

Holman Road

CR.

Unexpended Balance			\$500	00
	DR.			
Transferred to Crescer	nt Beach	Road	\$500	00
Cwasaan	t Roach	Poad		

CR.

Appropriation

\$500 00

(Page 12)

Trans. from Holman Road	500	00		
Total			\$1000	00
DR.				
E. J. Anderson, Charles Stone D. E. Wiley Raymond Sargent, trucks Courtney Foster			46 198 • 33	00 75 00 00
Roland Starrett, P. R. William Woodman John Meehan, granite chips Alton Prock, equip. and gravel			453 12 200 120	00
Total Overdraft			\$1,099 \$ 99	62 62
<u> </u>				

State Aid Road

 \mathbf{CR} .

Unexpend	ed Bal. p	reviou	us year	s \$799	93		
Trans. fro	m Third	Class	Road	432	00		
From Stat	ce			1126	83		
						•	
Total						\$2358	76
			DR.				
Payrolls						\$732	41

mod 10/

(Page 13)

State Treasurer		190	65
Tar for resurfacing Ballyhack and			
Creek roads		1421	74
Willard Fales, gravel		52	60
	100		
Total	\$	2397	40
Overdraft on State Aid Road	\$	38	64

Third Class Road

CR.

Unexpended balance, previous years	\$324	00
Appropriated in 1945	108	00
Total	\$432	00
The state of the s		
DR.		
	X-	
Transferred to State Aid Road	\$432	00
		*-

State and County Tax

CR

Assessment \$4130 48

(Page 14)

DR.

	DR.			
State Tax		\$3103 49		
County Tax		1026 99		
	_			
			\$4130	48
		2.		
	Officers' Sal	aries		
	CR.			
Assessment			\$1100	00
	DR.	-		
E. J. Anderson			\$425	00
J. Dana Knowlton			200	
John Garnett		*	150	00
W. H. Maddocks			175	00
Ellena Fredette			75	00
Shool Board			75	00
1				
*			\$1100	00
Overlay			e 961	10
Auto Excise Tax			\$261 429	
Auto Excise Tax			429	49
		1		
	School Nur	sing		
	CR.			
Appropriation			@ E0	00
Appropriation			\$50	00

(Page 15)

DR.

State Treasurer

\$50 00

Capital Reserve Fund

CR.

From Cash Balance, previous years

\$8998 30

Honor Roll

DR.

From Cash Balance Deer Island Granite Corp.

\$875 00

Red Cross

DR.

From Cash Balance American Red Cross

\$100 00

Lights

CR.

Appropriation

\$450 00

(Page 16)

DR.

Central Maine Power	· Co.	•	\$4	128	54
Balance		_	\$	21	46

Poor Account

Cr.

Appropriation City of Rockland	\$500 62	00		
Total			\$562	00

DR.

Furnished the Following:

MRS. JOHN SMITH AND FAMILY—

Perry's Market, groceries	\$165	27
Thurston Oil Co., fuel	10	29
City of Rockland, supplies	8	13
A. C. McLoon, fuel	23	64
Anselm Aho, milk	19	80
Central Maine Power Co., lights	2	20
Rockland Sales & Service Co., repairs	8	05
Ralph Fowler, fuel	7	50
Woods Taxi Service		75
Dr. Charles North	93	00
L. E. Blackington, supplies	6	00

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Senter-Crane Co.	3	98
Knox County Hospital	186	61
Total	\$535	22
Furnished Later Paid	62	00
	\$597	22
Overdraft	\$ 35	22

Treasurer's Report

YEAR ENDING JANUARY 31, 7946

RECEIPTS:— \$18,222 96 Tax Liens 287 12 Tax Acquired Property 47 35 Excise Tax 429 29 DEPARTMENTAL:— Bank Stock Tax (State) 13 92 Dog License Refund (State) 8 73 Gain in Sale of Tax Acquired Property 56 10 License Permit 5 00 Tax Lien Costs 28 50 Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93 Refund, D. C. Heath (Schools) 92	Cash Balance Feb. 1, 1945	\$6073	86
Tax Liens 287 12 Tax Acquired Property 47 35 Excise Tax 429 29 DEPARTMENTAL:— Bank Stock Tax (State) 13 92 Dog License Refund (State) 8 73 Gain in Sale of Tax Acquired Property 56 10 License Permit 5 00 Tax Lien Costs 28 50 Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93	RECEIPTS:-		
Tax Acquired Property 47 35 Excise Tax 429 29 DEPARTMENTAL:— Bank Stock Tax (State) 13 92 Dog License Refund (State) 8 73 Gain in Sale of Tax Acquired Property 56 10 License Permit 5 00 Tax Lien Costs 28 50 Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93	Current Years Taxes	\$18,222	96
Excise Tax 429 29 DEPARTMENTAL:— 13 92 Bank Stock Tax (State) 8 73 Gain in Sale of Tax Acquired Property 56 10 License Permit 5 00 Tax Lien Costs 28 50 Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93	Tax Liens	287	12
Excise Tax 429 29 DEPARTMENTAL:— 13 92 Bank Stock Tax (State) 8 73 Gain in Sale of Tax Acquired Property 56 10 License Permit 5 00 Tax Lien Costs 28 50 Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93	Tax Acquired Property	47	35
Bank Stock Tax (State) Dog License Refund (State) Gain in Sale of Tax Acquired Property License Permit 5 00 Tax Lien Costs Cost of making deeds Miscellaneous Snow Removal (State) Snow Removal (So. Thomaston) State Aid Road Const. (State) Charities (City of Rockland) Schools (State School Fund) 13 92 8 73 8 73 8 75 10 10 10 10 10 10 10 10 10 1		429	29
Dog License Refund (State) 8 73 Gain in Sale of Tax Acquired Property 56 10 License Permit 5 00 Tax Lien Costs 28 50 Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93	DEPARTMENTAL:—		
Gain in Sale of Tax Acquired Property License Permit 5 00 Tax Lien Costs Cost of making deeds 9 00 Miscellaneous 5 73 Snow Removal (State) 589 78 Snow Removal (So. Thomaston) 13 75 State Aid Road Const. (State) 1126 83 Charities (City of Rockland) 5 2386 93	Bank Stock Tax (State)	13	92
License Permit5 00Tax Lien Costs28 50Cost of making deeds9 00Miscellaneous5 73Snow Removal (State)589 78Snow Removal (So. Thomaston)13 75State Aid Road Const. (State)1126 83Charities (City of Rockland)62 00Schools (State School Fund)2386 93	Dog License Refund (State)	8	73
License Permit5 00Tax Lien Costs28 50Cost of making deeds9 00Miscellaneous5 73Snow Removal (State)589 78Snow Removal (So. Thomaston)13 75State Aid Road Const. (State)1126 83Charities (City of Rockland)62 00Schools (State School Fund)2386 93	Gain in Sale of Tax Acquired Property	56	10
Cost of making deeds9 00Miscellaneous5 73Snow Removal (State)589 78Snow Removal (So. Thomaston)13 75State Aid Road Const. (State)1126 83Charities (City of Rockland)62 00Schools (State School Fund)2386 93		5	00
Miscellaneous573Snow Removal (State)58978Snow Removal (So. Thomaston)1375State Aid Road Const. (State)112683Charities (City of Rockland)6200Schools (State School Fund)238693	Tax Lien Costs	28	50
Snow Removal (State)589 78Snow Removal (So. Thomaston)13 75State Aid Road Const. (State)1126 83Charities (City of Rockland)62 00Schools (State School Fund)2386 93	Cost of making deeds	9	00
Snow Removal (So. Thomaston)13 75State Aid Road Const. (State)1126 83Charities (City of Rockland)62 00Schools (State School Fund)2386 93	Miscellaneous	5	73
State Aid Road Const. (State) Charities (City of Rockland) Schools (State School Fund) 1126 83 62 00 2386 93	Snow Removal (State)	589	78
Charities (City of Rockland) 62 00 Schools (State School Fund) 2386 93	Snow Removal (So. Thomaston)	13	75
Schools (State School Fund) 2386 93	State Aid Road Const. (State)	1126	83
Schools (State School Fund) 2386 93	Charities (City of Rockland)	62	00
Refund, D. C. Heath (Schools) 92		2386	93
	Refund, D. C. Heath (Schools)		92

(Page 19)

Interest on Taxes and Tax Liens		70	67
Withholding Tax	,	554	90
Teachers Retirement Fund		128	40
Trust Fund Income		22	06
New Trust Fund (Lewis A. Arey)		150	00
Total Receipts		\$24,219	94
Total Available		\$30,293	80
Selectmen's Warrants Paid		25,961	64
Cash Balance, Jan. 31, 1946		\$ 4,332	16
1945 Tax Liens	:		
Bradbury, J. Edwin		\$36	00
Boynton, Elizabeth heirs		24	00
Brown, George		16	80
Dow, Olive	,	22	80
Groff, James T.		48	00
Goulding, Clarence	4.0	12	00
Hall, Walter	1	4	80
Lewis, Sadie R.		33	60
Weeks		38	40
Paid since closing		9	12
Total		\$245	52

Selectmen's Recommended Appropriations

Current Expense

\$1700 00

(Page 20)

			500	00
			900	00
			108	00
			1000	00
hildren			300	00
	hildren	hildren	hildren	108 1000

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Town Clerk's Report

1945

- 10 Births
 - 6 Marriages
 - 7 Deaths
- 15 Documents Recorded
- 54 Dog Licenses Issued

CAUSES OF DEATH

Senility
Carcinoma of Sigmoid
Undulant Fever
Suicide by Hanging
Drowning
Cancer of Uterus
Suicide by firearms

Respectfully submitted,

ELLENA E. FREDETTE, Town Clerk.

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OWL'S HEAD Public Health Nursing Annual Report—1945

Although the Public Health Nursing Program in your community, for the year 1945, suffered an interruption caused by the shortage of qualified nurses,, we have made every effort to give you the most efficient service available.

During the time we were able to secure a public health nurse, the following service was rendered.

SEVEN visits were made by the nurse to Owl's Head. While in the community she visited the mothers of infants and preschool children. The value of good nutrition was discussed and advice given.

Through the helpful interest of the mothers in the town and a local public health nurse, formerly a member of the State staff, it was possible for three child health conferences to be held. At these conferences the children were given a complete physical examination by a pediatrician and all immunized against smallpox, diphtheria, whooping cough and tetanus.

We want to thank the health officer, members of his family, the motor corps, physician and all others who worked so hard to have these successful conferences.

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With a well prepared, experienced public health nurse coming on the staff in January, 1946, we are sure that Owl's Head will have an efficient Public Health Nurseing service during 1946.

Respectfully submitted,

LUCY C. HAWKINS, R. N. District Nursing Supervisor.

School Department

To the Superintending School Committee and to the Citizens of Owl's Head:—

This is my twenty-fourth annual report on your schools.

During this school year the same three schools, with grades up to and including the sixth, with the same efficient teachers, have been maintained. The seventh and eighth grades have been conveyed to the Rockland Junior High by the same school bus as served last year.. By private arrangement the pupils of the senior high school have been enabled to secure conveyance in the bus. This makes a much larger group of young persons, whose energy is not wholly exhausted by their scholastic efforts, and at times the order may not have been quite as For the safety of all, the driver is it should. obliged to give most of his attention to his driving. It has been necessary for me to give quite a little consideration to this conveyance. Certain of the pupils are reported to have used improper language and to have been otherwise disorderly. I must insist that a proven repetition of such offenses may bar these pupils from the conveyance. There will be no

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hasty action but safe and decent conditions must exist in school conveyances.

The scarcity of print paper has made it difficult to get needed books. Deliveries have been long delayed and this is likely to continue to be so.

The progress of the pupils in your schools has been good. The methods employed are in line with those approved by the best educators. There has been no serious disciplinary trouble.

It should be remembered that each child is an individual with his or her peculiar tastes and abilities. There are always some who because of health, inferior eyesight or inability to carry on intensive study effectually may not be able to go along with their grades. Such children should not be blamed nor can the teacher be discredited. Sometimes the conditions are only temporary. Frequent colds and necessary absences hold back many from expected progress.

Our textbooks are modern, attractive and adapted to sound methods of teaching. These are appealing to the children and hold their interest.

The people of the town must not lose sight of the fact that they need a central school. No teacher can do as efficient work with six or seven grades as she can with two or three. The trend of thought in the educational world is very strong in this direction.

Owl's Head must not postpone this matter too long at the expense of the children. Distances for conveyance are not long and conditions are favorable. Putting aside money for this is good but steps should be taken to have the schoolhouse as soon as practicable. There are citizens who will pay taxes more cheerfully to pay for a building that can be seen than they do for one that is entirely in the future. This consideration should not rush us into a situation before conditions are favorable but action should not be postponed longer than is necessary.

Needed repairs have been made in the last year. Our buildings must be kept up until a new building is erected.

In these days education costs a lot as does everything. Your school officials work faithfully and try to serve the children and also to discharge their stewardship of the towns money carefully.

I thank all who have cooperated with the schools and commend the effort of the town officials to do their part and more to encourage the cause of education.

Respectfully submitted,

F. L. S. MORSE,

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COMMON SCHOOLS

CR.

Appropriation 194	5			\$3500	00
Balance (1944)				601	
From State Fund				2386	_
Total		i.	-	\$6488	16
1 otal				φ0400	40
	DR.	•			
Teaching		\$3486	00		
Janitor and Cleani	ng			209	90
Fuel		254	50		
Insurance		32	99	1	
Retirement Fund	1.5	12	37		
Conveyance		1072	50	*	
Common Shool Tuit	tion	755	_		
Total				\$5823	40
Balance			_	\$ 665	06
HIGH	SCHOOL	TUITIO	N		
	CR.				
Appropriation				\$2300	00
	DR.				
	9				
Gould's Academy	ı			59	00
City of Rockland	•	2111	34		

(Page 28)

Lee Academy	**	101 50		
Total		<u></u>	2271	84
Balance	ž		\$ 28	16
TEXT	BOOKS	ACCOUNT		
	CR.			
Appropriation Balance 1944 Rebate Heath Co.	, ,		\$200 20	00 72 92
Total			\$221	64
Expended Balance	DR.	192 12 29 52	*	
			\$221	64
	SUPI	PLIES		
e	CR.		•	
Appropriation Balance 1944			\$225 2	00 79
Total		4 4	\$227	79
Expended	DR.	\$158, 35		

(Page 29)

Balance			69 44		
	, i		. •	\$227	79
		REPAIRS		4	
		CR.			
Appropriaton	4			\$300	00
Balance					39
Total				\$363	39
		DR.			
Expended			\$301 70	1-	
Balance			61 69		
v.	I		16	\$363	39

Town Warrant

COUNTY OF KNOX, ss:

To Peter Reed, a Constable in the town of Owl's Head, in the County of Knox.

GREETING:-

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Owl's Head qualified by law to vote in Town Affairs, to assemble at the Town Hall, in said Town on the 18th day of March, 1946 at ten o'clock in the forenoon to act upon the following articles, to wit:—

- Art. 1. To choose a Moderator to preside over the Meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art 3. To hear and act upon the report of the Selectmen, Assessors, Overseers of the Poor, Road Commissioner, Town Clerk, Treasurer, Tax Collector and Superintending School Committee.

(Page 31)

- Art. 4. To choose three Selectmen for the ensuing year.
- Art. 5. To choose three Assessors for the ensuing year.
- Art. 6. To choose three Overseers of the Poor for the ensuing year.
- Art. 7. To choose a Treasurer for the ensuing year.
- Art. 8. To choose a Tax Collector for the ensuing year.
- Art. 9. To vote yes or no for a Road Commissioner and to choose a Road Commissioner if the vote is yes.
- Art. 10. To choose a member of the Superintending School Committee for the ensuing three years.
- Art. 11. To see what scale of wages the Town will vote to pay for the ensuing year.
- Art. 12. To see what sum of money the Town will vote to raise for Officers' salaries.
- Art. 13. To see what sum of money the Town will vote to raise for Common Sscools.

(Page 32)

- Art. 14. To see what sum of money the Town will vote to raise for School Text Books.
- Art. 15. To see what sum of money the Town will vote to raise for School Repairs.
- Art. 16. To see what sum of money the Town will vote to raise for School Supplies.
- Art. 17. To see what sum of money the Town will vote to raise for High School Tuition.
- Art. 18. To see what sum of money the Town will vote to raise for Current Expense.
- Art. 19. To see if the Town will raise and appropriate \$50.00 for Public Health Nursing in Owl's Head. Said sum to be expended by the State Bureau of Health, for local service.
- Art. 20. To see what sum of money the Town will vote to raise for the Care of the Poor.
- Art. 21. To see what sum of money the Town will vote to raise for snow removal.
- Art. 22. To see if the Town will vote to install and maintain an Electric Light on the corner of Ocean Avenue and road leading to the Cottages on Ingraham Hill shore.

(Page 33)

- Art. 23. To see if the Town will vote to install and maintain an Electric Light between Mrs. Fabers driveway and William Donohue's present home.
- Art. 24. To see if the Town will vote to install and maintain three (3) Electric Lights near Owl's Head Village, one near A. B. Borgerson's residence, one on top of hill by Richardson's and one at Holiday Beach Corner.
- Art. 25. To see what sum of money the Town will vote to raise for lights.
- Art. 26. To see if the Town will vote to raise the sum of one hundred and eight dollars (\$108) for the maintenance of improved sections of Third Class Roads, or to be used in conjunction with the State apportionment for construction.
- Art. 27. To see what sum of money the Town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended.
- Art. 28. To see what sum if any the Town would recommend to take from the joint State Aid account for the purpose of applying bituminous

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surface treatment to State Aid roads, , in excess of the requirements of Sec. 2, Chap. 132 Public laws 1935.

- Art. 29. To see if the Town will vote to authorize the Assessors to rescind any amounts appropriated by the Town for State Aid highway construction in excess of the amount required to meet State apportionments.
- Art. 30. To see if the town will vote to accept and maintain road beginning from the highway to Lucia Beach.
- Art. 31. To see if the Town will vote to gravel the whole length, also to make a preper straight gutter on the side of the road known as the Guptill road at Ingraham's Hill.
- Art. 32. To see what action the Town will take to repair the washout at Crescent Beach caused by the storm of last fall.

DOMEST !

- Art. 33. To see if the Town will vote to discontinue the Coopers Beach Road.
- Art. 34. To see what sum of money the Town will raise and appropriate for Town roads and bridges.
- Art. 35. To see whether or not the Town will vote to raise and appropriate the sum of fifty (\$50)

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to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of State of Maine in accordance with provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

- Art. 36. To see what sum of money if any the Town will vote to take from our Cash Balance to be applied to the Capital Reserve Fund for the new Schoolhouse.
- Art. 37. To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children.
- Art. 38. To see if the Town will vote to accept two hundred dollars (\$200) the interest of which is to be used for the care of the Chauncey K. Snowdeal lot.
- Art. 39. To see if the Town will vote to appriate a sum of money to be expended on the cemeteries in the Town of Owl's Head.
- Art. 40. To see what action the Town will take in regard to having the names placed on our permanent Honor Roll.
- Art. 41. To see if the Town will vote to adopt the following in regard to the collection of taxes.

Taxes shall become due and payable on August

First of Current year; a discount of 3 percent will be allowed if payment in full is made within thirty days of date of tax bills; interest will be charged on all amounts unpaid after August First. Delinquents shall be dealt with according to the law provided for that purpose. If vote is "No" some other method must be adopted.

- Art. 42. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they may deem, advisable and to execute quit claim deed on such property.
- Art. 43. To see if the Town will vote to authorize the Selectmen to issue notes for Temporary Loans.
- Art. 44. To elect necessary members for the Planning Board.
- Art. 45. To transact any other business which may legally come before said meeting.

The Selectmen give notice that they will be in session at the Town Hall at 9.30 o'clock A. M. for the purpose of correcting the list of voters.

(Page 37)

Given under our hand the 11th day of March, 1946.

EINO J. ANDERSON
J. DANA KNOWLTON
JOHN GARNETT
Selectmen of Owl's Head.

A true Copy.
Attest—

Town Officers 1946-47

Moderator

Albert E. MacPhail

Town Clerk

Ellena Fredette

Selectmen. Assessors, Overseers of Poor

Eino J. Anderson J. Dana Knowlton John Garnett

Tax Collector

H. S. Montgomery

Auditor

State Department of Audit

Constable

Peter K. Reed

Health Officer

A. B. Borgerson



(Page 3)

Superintendent of Schools

F. L. S. Morse

School Committee

Constance MacPhail

Ernest Brazier

Josephine Knowlton

Fire Wardens

The Selectmen

Assessors Report

Real Est., Resident	\$140,785	00		
Real Est., Non-resident	227,055	00		
Total Real Est.		 \$367,8	340	00
Personal Est., Resident	9,375	00		
Personal Est., Non-residen	t 2,335	00		
Total Est., Personal		11,	710	00
Total Real and Personal Est		\$379,	550	00
Taxable Person	onal Estat			4
Taxable Tels	onai Estat	C		
10 horses	•	\$ 8	535	00
45 cows		18	575	00
1170 poultry (over 50 in N	o.)	į	585	00
Stock in Trade			260	00
1 portable mill			100	00
23 boats		4	970	00
Gasoline Pumps		4	425	00
82 radios			760	00
Machinery and Equipment	(Tar Pla			00
Total		\$11,	710	00

Assessment of Real and Pers. Est. at

(Page 5)

\$48.00 including overlay	18,218	40
Assessed on Polls	414	00
Total	\$18,632	40
Appropriations for 1946-47		
Officers' Salaries	\$1100	00
Common Schools	3600	00
School Text Books	200	00
School Repairs	450	00
School Supplies	200	00
High School Tuition	2550	00
Current Expense	1700	00
Public Health Nursing	50	00
Care of Poor	500	00
Third Class Roads	108	00
Snow Removal	900	00
Lights	550	00
State Aid Road	800	00
Roads and Bridges	1200	00
Aid to Dependent Children	300	00
Cemeteries	150	00
Total List of Appropriation	\$14,358	00
State Tax	\$3,103	49
County Tax	1,026	99

Selectmen's Report

Current Expense

CR.

Appropriation	\$1700 00
Unpaid Check	3 80
Bank Stock Tax	12 72
Lien Charges	16 50
Town Hall rent and stove	7 00
Total	\$1740 02

DR.

City of Rockland, fires for year	\$138	75
F. L. S. Morse, Supt. salary	178	75
McDougall-Ladd, Treasurer Bond	10	00
E. J. Anderson, Tax Com., Tel. calls	28	63
W. H. Maddocks, labor and material for		
painting Town Hall	150	75
W. H. Maddocks, Tax Com.	. 4	89
Marks Printing House, supplies for year	40	50
Huston-Tuttle Co., supplies	4	60
Albert E. MacPhail, Moderator (2) meetings	10	00
C. E. Morse, keys for ledger	1	00
Otis & Harmon, legal fees	35	00

(Page 7)

A. B. Borgerson, postage for year	45	00
A. B. Borgerson, Health Officer's fee	24	50
E. J. Anderson, assessing	20	00
J. Dana Knowlton, assessing	20	00
John Garnett, Assessing	20	00
Caslon Press, Town Reports and supplies	146	00
Lloyd Pharmacy, supplies	2	00
Main Street Hardware, supplies	8	91
State of Maine, Auditor's report	81	73
State Bureau of Health	10	40
Martin Hill, repairing Tool House doors	16	00
E. J. Anderson, elections (2)	8	00
J. Dana Knowlton, elections	8	00
John Garnett, elections	. 8	00
Ellena Fredette, elections	8	00
Ellena Fredette, Town Clerk's fees	31	38
P. K. Reed, Constable fees	17	00
Courier-Gazette, check lists and adv.	19	50
Charles Bicknell, night lock for town hall	3	00
Branham Printing House, supplies	3	00
Mowing Owl's Head Square	15	00
Mowing Ash Point Square	15	Úθ
Knox Reg. of Deeds, transfers	10	35
Knox Co. Trust Co., check book	1	15
Helen Ross, painting and material for signs	12	00
Camden, Rockland Water Co., hydrant	100	0.0
W. H. Glover, supplies	1	34
Tax Collector, tax on Town property	35	28
D. F. Thomas, overpayment on taxes	1	20

(Page 8)

H. S. Montgomery, Tax (Com.				372	77	
Total			~	\$1	667	38	
Balance				\$	72	64	
Officers	' Sala	aries					
	CR.						
Appropriation				\$1	100	00	
I	OR.						
E. J. Anderson		\$425	00				
J. Dana Knowlton		200					
John Garnett		150	00				
H. S. Montgomery		175	00				
Ellena Fredette		75	00				
School Board		75	00				
		\$1100	00				
Overlay		143	92				
Auto Excise Tax		509	75	•			
i v							
School	Nur	sing					
	CR.						
Appropriation					\$50	00	
]	OR.						
State Treasurer					\$50	00	

(Page 9)

Capital Reserve Fund

CR.

Cat.		
From Cash Balance, previous years	\$9,109	90
Lights	Y	
CR.		
Appropriation	\$550	00
DR.		
Central Maine Power Co.	416	10
Balance	199	0.0
Dalance	133	90

Snow Account

CR.

Appropriation	\$900 00
From So. Thomaston	45 60
State Treasurer	616 21
	1561 81

 ${
m DR}.$

B.	M.	Clark,	supplies	37	60
Sn	ow	Payroll	S	676	15

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Hedge & Mattheis, plow par	ts 11	29		
Payrolls, snow fence	260	76		
General Seafood Co., repairs	33	99		
C. W. Livingston, repairs	3	91		
Payroll, sand for stockpile	139	50		
Treasurer of State, salt	44	00		
Stanley Garage, repairs	5	00		
Charles Bicknell, supplies	1	60		
		_		
Total .			1213	80
		-		
Balance			\$ 348	01
			* 4	
Roads and Br	idaes			
Alound and Di	iuges			
	luges			
CR.	iuges			
CR.		,	\$1200	00
CR. Appropriation			\$1200	00
CR.			\$1200	00
CR. Appropriation DR.		00	\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea	ch \$75		\$1200	00
CR. Appropriation DR.	ch \$75		\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea New England Metal Co., culver	ch \$75	46	\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea New England Metal Co., culver W. H. Glover, supplies	ch \$75	46 90	\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea New England Metal Co., culver W. H. Glover, supplies Treas. of State, patrol Main	ch \$75 rts 36	46 90 00 80	\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea New England Metal Co., culver W. H. Glover, supplies Treas. of State, patrol Main Charles Willis, gravel	ch \$75 rts 36 498 65	46 90 00 80 00	\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea New England Metal Co., culver W. H. Glover, supplies Treas. of State, patrol Main Charles Willis, gravel Guptill Road	ch \$75 rts 36 498 65 100	46 90 00 80 00	\$1200	00
CR. Appropriation DR. John Meehan, fill at Cres. Bea New England Metal Co., culver W. H. Glover, supplies Treas. of State, patrol Main Charles Willis, gravel Guptill Road	ch \$75 rts 36 498 65 100	46 90 00 80 00	\$1200	86

\$210 14

Balance

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Unimproved Roads

CR.

No Appropriation	
State Treasurer	\$123 20
, D.D.	
DR.	
Ballyhack and Homer roads	144 30
•	
Material furnished by Town	\$ 21 10
State Aid Accoun	t
CR.	
Appropriation	\$800 00
Trans. Third Class Road	108 00
State Treasurer	2578 01
Total	\$3486 01
DR.	
DIC.	
Payrolls	3642 61
Overdraft	\$ 156 60
Third Class Road	
CR.	
Appropriation	\$108 00

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DR.

Transferred to State Aid Road

\$108 00

Special Resolve

CR.

No Appropriation

State Treasurer

\$867 35

DR.

Payrolls

1040 70

Material furnished by Town

\$ 173 35

State and County Tax

CR.

Assessment

\$4130 48

DR.

State Tax

County Tax

\$3103 49

1026 99

\$4130 48

(Page 13)

Poor Account

CR.

Appropriation

\$500 00

DR

Furnished to the following:

MRS. JOHN SMITH AND FAMILY

Dr. Neil A. Fogg

50 00

Anselm Aho. milk

39 00

Balance

Total

\$411 00

89 00

Aid to Dependent Children

CR.

Appropriation

\$300 00

DR.

Mrs. Francis A. Nason

259 50

Balance

\$ 40 50

Cemeteries

CR.

Appropriation

\$150 00

(Page 14)

DR.

Fred Smith	30	75		
Hans Neilson	72	75		
William Buckminster	9	38	-	
Total			112	88
Balance	_		\$ 37	12
1945 Tax	Liens			
Boynton, Elizabeth, heirs			\$24	00
Dow, Olive			22	80
Lewis, Sadie			33	60
Weeks, Ethel			38	40
Total		-	\$118	80

Common Schools

CR

Appropriation		\$3600	00
Balanct previous year		665	06
Rebate, Insurance		5	87
From State Treasurer	*	2332	05
Total		\$6602	98

(Page 15)

DR.

Teaching \$3271 2	0	
Janitor and Cleaning 172 1		
Fuel 281 0	0	
Insurance 68 6	2	
Conveyance 957 0	0	
Common School Tuition 1415 3	3	
Total	- \$6165	25
Balance	\$ 437	73
Text Books		
CR.		
Appropriation	\$200	00
Balance previous year	29	52
Total	\$229	52
$\mathrm{DR}.$		
Expended \$115 2	1	
Balance 114 3		
	_	
	\$229	52
Supplies		
Appropriation	\$200	00
Balance previous year	·	44
Total	\$269	44

. *

(Page 16)

DR.

		DR.				
Expended			207			£
Balance	6-1		61	61	An In	
		-				
					\$269	44
		Domains				
		Repairs				
		CR.				3.11
Appropriat	ion				\$450	00
Balance pr		ירו			ϕ 400	
Dalance pr	evious yea	61		_		
Balance					\$511	60
Darance		1 3.			фотт	03
		DR.				
Expended	6.0		\$351	94		
Balance		*	159			
		1				
9.					\$511	69
	41 12l.	6.1.1.2	P!4!.		5. 6	
	raign	School 7	uition			
		CR.			2	
Appropriat	tion				\$2550	00
Balance pr		ır			•	16
Darwinee pr	evious yea	V.		-	20	
Balance					\$2578	16
	v.	DR.				
Expended,	City of Ro	ckland	\$2485	41		
Goulds Ac				00		
240				,		

(Page 17)

Balance

51 75

\$2578 16

(Page 18)

Public Health Nursing Annual Report—1946

5 % 5

Your present public health nurse started work in your community last January,, following discharge from military service. It is now time to review the year's activities and give you a brief report.

Nineteen visits were made to Owl's Head and practically every service of a generalized public health program covered. Assistance was given particularly to mothers in the homes by demonstration and instruction in child care and nutrition, stressing the benefits of early immunization against communicable disease.

Owl's Head was represented at a district meeting of Lay Health Committees in Augusta last Spring by a group of women, including Mrs. Frank Ross, Mrs. Dana Knowlton and Mrs. Myra Scammon. Following this a local committee meeting was held at the home of Mrs. Scammon and plans discussed for both school and preschool groups.

Two school immunization clinics were held and three Child Health Conferences, where all mothers were invited to bring their small children for physical examinations by a physician and for protective immunization agains whooping cough, diphtheria and small pox. The Health Committee assisted

(Page 19)

throughout with both these projects. One hundred fifty-five immunization treatments were given. The cooperation of the Selectmen in paying for medical services at the school clinics was much appreciated.

Repeated visits have been made to the schools and will continue throughout the school year for assistance to teachers and for following the progress of children who have problems relating to health. Audiometer testing will be done early in the new year.

Your nurse greatly appreciates the fine spirit existing in Owl's Head and the fine cooperation received from the Health Committe, Board of Selectmen and teachers, and with this continued unified effort we should continue to carry on a health program resulting in a healthful, stalwart group of young people, who will be the citizens of tomorrow.

Respectfully submitted,

Ada W. McConnell, R. N. State Field Nurse.

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Uncollected Taxes December 31, 1946

RESIDENT—	*		
Dow, Robert and Olive		\$28	20
Dow, Ray and Sylvia		•	96
Goulding, Clarence			40
Lewis, Sadie			60
Sleeper, George and Margaret			00
Sleeper, George and Margaret			80
StClair, Warner and Gertrude			00
boolair, warner and derorde		24	
		\$237	96
NON-RESIDENT—			
Anderson, Julius		\$	96
Boynton, Elizabeth heirs		•	00
Groff, James T.		_ -	00
Lindsey, Nettie heirs		5	76
Sutella, Mike			40
Weeks, Ethel R.		38	
Whitney, Frank			20
The state of the s			20
		\$126	72
Total Uncollected Dec. 31, 1946		\$364	68

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Tax liens could not be claimed, by law, until after our books had been closed. As of January 21, 1947 the entire list above is covered by tax liens or collections so that at the present time there are no outstanding taxes for any previous year.

Town Clerk's Report

1946

- 20 Marriages
- 14 Deaths
 - 8 Births
- 18 Documents Recorded
- 42 Dog Licenses Issued

CAUSES OF DEATH

Cancer of Uterus
Suffocation in Crib
Chronic Myocarditis
Coronary Thrombosis
Senility
Cerebral Hemorrhage
Cardiac Decomposition
Arterio Sclerotic
Hypostatic Pneumonia

Respectfully Submittetd

ELLENA FREDETTE, Town Clerk

School Department

Report of the Superintendent of Schools

To the Superintending School Committee and to the Citizens of Owl's Head:—

Please accept my twenty-fifth annual report.

The only change in the town's teaching force since the last report has been at Ash Point where Mrs. Bertha Thurston follows Miss Emma Harding who secured a position elsewhere.

At the present time our schools are in good condition. Sound methods of teaching are employed and excellent order is maintained with good feeling and cooperation in every school.

When the town books were closed, balances were found in all accounts but this was true because the books were closed one month earlier than usual that they might be audited before town meeting. Expenses have mounted rapidly especially in the case of the high school tuition. In June tuition bills for \$1880.00 for common school pupils while the bills for High School tuition from Rockland will be about \$4125.00. As there is a bill before the legis-

(Page 24)

lature to permit the hiigh schools to increase the amount that they can collect, it is probable that these bills will be still higher in 1948.

The teachers have asked the Committee for an increase for the remainder of the school year. In this they are following a procedure general throughout the state and nation.

There are bills before the Maine Legislature that would establish a higher minimum for all teachers' salaries.

According to the McKinnon Bill, every common school teacher would receive \$1500.00 or more, while the Russell Bill would give a smaller increase at first but establishing a policy of a yearly increase of \$100.00 for six years. This would make it more costly in the long run. The McKinnon bill has the most support at present and is generally expected to be passed. The State would furnish a larger annual sum to the town for teaching positions but not enough more to meet the larger costs.

To meet the certain increases for teaching and for Common school tuition an appropriation of \$4750.00 seems necessary. The new legislation would not affect that much this year. The appropriation of \$4125.00 for High School tuition is recommended.

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During the past school year an oil heating burner was installed at the Timber Hill School which is a great improvement over the old wood burning stove. Citizens of the other districts are requesting similar heaters for their schools and one should be installed if funds are sufficient.

Quite a few repairs will be necessary this year. The exterior of the Ingraham Hill School should be painted. New screens may be necessary for Ingrahams Hill and Ash Point. The annex at the latter building leaks and the roof must be painted or repaired. The interior of the Timber Hill building must be painted and some new shades purchased. I recommend an appropriation of \$550.00 for repairs.

The recommendation for Textbooks is \$125.00 and that for supplies is \$200.00.

For some years the town has been settling aside money for a new central school. While the high cost of materials and the shortage of these would make construction this year seem impracticable, the citizens should persistently look forward and plan for this objective.

Education is costly but necessary in any civilized state. The very best that a community can afford, even at some sacrifice is not too good for those who

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will be called upon to solve the difficult problems of the future.

I thank the members of the School Committee and other officials who have given me their cooperation, and I thank the citizens for their continued support.

Respectfully submitted,

F. L. S. MORSE

Auditor's Report

STATE DEPARTMENT OF AUDIT

STATE OF MAINE

AUGUSTA

February 13, 1947

Board of Selectmen, Owl's Head, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Owl's Head have been audited by Auditors Carl G. Hawes and M. G. Allen for the period February 1, 1946 to December 31, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

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Exhibits and schedules incorporated in this report impartially present the financial position of the town and the results of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

Fred M. Berry, State Auditor.

INDEX TO REPORT

COMMENTS:

Exhibit A—Comparative Balance Sheet

Exhibit B—Statement of Cash Receipts and Disbursements

Exhibit C—1946 Valuation, Assessment and Collection

Exhibit D-Statement of Departmental Operations

Exhibit E—Analysis of Change in Unappropriated Surplus

Schedule A-1—Detail of 1946 Taxes Receivable

Schedule A-2-Statement of Changes in Tax Liens

Schedule A-3—Detail of Tax Acquired Property

Schedule A-4—Capital Reserve Fund

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Schedule A-5—Due Govermental Agency
Schedule A-6—Statement of Trust Funds
Schedule A-7—Detail of Tax Liens
Schedule B-1—Statement of Departmental
Cash Receipts

COMMENTS

Re: Audit of Accounts—Town of Owl's Head Feb. 1, 1946 to Dec. 31, 1946

CASH—

Cash on deposit and subject to check as of Dec. 31, 1946 was verified with the bank statement and the amount so reported reconciled with the balance as shown on the records of the Town.

All receipts were examined and found to be correctly recorded, and all expenditures were made by check from properly authorized warrants.

TAXES RECEIVABLE—

The 1946 commitment of taxes to the Collector was compared with the records of the Assessors and found to be in agreement. The balance due from the Collector on this commitment is represented by unpaid taxes taken from the records and detailed on Schedule A-1 of this report.

No prior years' taxes remained unpaid.

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TAX LIENS—

Payments received on tax liens were found to have been applied against the proper items. All tax liens on hand were examined.

CAPITAL RESERVE FUND—

The investments of this Fund consisted of United States Defense Bonds, Series F. The fund was established for the construction of a school and town hall building.

DUE GOVERMENTAL AGENCY—

This account consists of deductions for Teachers' Retirement retained by the Town pending payment to the State.

SURPLUS-

, L

At the close of the year, the Unappropriate Surplus amounted to \$5,205.60, as compared to an Unappropriated Surplus of \$3,887.15 at February 1,1946. This represents an increase of \$1,328.45 during the year under examination, the detail of which is shown on Exhibit E of this report.

TRUST FUNDS—

The trust fund investments were examined and all income withdrawn appeared to have been properly expended. The sum of \$22.91, representing a portion of the unused income, is carried in the General Fund Cash.

(Page 31)

GENERAL—

The 1946 excise tax receipts, No. 27,540 to No. 27,714, and those for 1947, No. 41,001 to 41,017, were checked from the copies of the receipts retained by the Collector and all monies were found to have been deposited with the Treasurer.

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Town of OWLS Head Comparative Balance Sheet—General Fund

ASSETS

		,
	Dec. 31, 1946	Feb. 1, 1946
Cash	\$5460 22	\$4332 16
Taxes Receivable (Sched. A-1)	364 68	
Tax Liens (Sched. A2)	118 80	336 27
Tax Acquired Property (Sched.	A-3) 160 64	160 64
Capital Rtserve Fund:		
Investments (Sched. A-4)	9261 80	9109 90
TOTAL ASSETS—General Fund	\$15366 14	\$13998 97
TRUST FUND		
Time Deposits (Sched. A-6)	1655 18	1452 13
Due from General Fund (Sched. A-	6) 22 91	12 35
Investments (Sched. A-6)	100 00	100 00
TOTAL—Trust Funds	\$1778 09	\$1564 48
LIABILI	TIES	•
	Dec. 31, 1946	Feb. 1, 1946
Due Governmental Agency (Sched.	A-5) \$50 68	\$145.70
Due Trust Fund Income	22 91	12 25
Total Liabilities	\$73 59	158 05

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RESERVE

Capital Reserve Fund			9261	80			9109	90
SU	RPLUS							
Appropriated (Ex. D)	\$825	15			\$853	87		
Unappripriated (Ex. E)	5205	60			3877	15		
				-				
			6030	75			4731	02
Total Liabilities, Reserve and						-	-	
Surplus—General Fund		\$	15366	14		\$	13998	97
TRUST FUNDS								
Principals (Sched. A-6)			1735	11			1535	11
Income (Sched. A-6)			42	98			29	37
						-		-
TOTAL—TRUST FUNDS			\$1778	09			\$1564	48

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Statement of Departmental Operations-Ex. D

YEAR ENDED DEC. 31, 1946

							BA	LANCES	
								PSED	
Balances Feb. 1, 1946	Appropriation	Cash Receipts	Cther Credits	Total Available	Cash Disbursements	Other Charges	Overdraft	Unexpended	Carried Forward
GENERAL GOVERNME	ENT								
Officers' Salaries	\$1000 00			\$1100 00	\$1100 00				
Current Expense	1700 00	\$41 22		1741 22	1667 38			73 84	
	2800 00	41 22		2841 22	2767 38			73 84	
PROTECTION									
Lights	550 00			550 00	416 10			133 90	
HEALTH			•						
Public Health Nursing	50 00			50 00	50 00				
HIGHWAYS AND BRID	DGES								
Roads and Bridges	1200 00			1200 00	989 86			210 14	

Statement of Departmental Operations (Continued)

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YEAR ENDED DEC. 31. 1946

Snow Removal	900 00 661 81	1561	81	1213 80	348 01	
State Aid Road	800 00 2578 01	108 00 3486	01	3642 61	156 60	
Third Class Road	108 00	108	00	108 00		
Unimproved Road	123 20	123	20	144 30	21 10	
Special Resolve	867 35	867	35	1040 70	173 35	
	3008 00 4230 37	108 37 7346	37	7031 27 108 00	351 05 558 1 5	
CHARITIES						
Poor—Town	500 00	500	00	89 00	411 00	
Aid to Dependent Children	300 00	300	00	259 50	40 50	
	800 00	800	00	348 50	451 50	
EDUCATION ·						
Common Schools 665 06	3600 00 2337 92	6602	98	6155 25	~	437 73
Text Books 29 52	200 00	229	52	115 21		114 31
School Supplies 69 44	200 00	269	44	207 83		61 61
High Sch. Tuition 28 16	2550 00	2578	16	2526 41		51 75

Statement of Departmental Operations (Continued)

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YEAR ENDED DEC. 31. 1946

			•			- 0 . 0 - 1 - 0 - 0				
School Repairs	61 69	450 00		511	69	351 94				159 75
	853 87	7000 00	2337 92	10191	79	9366 64				825 15
CEMETERIES				•						
Cemeteries		150 00		150	00	112 88			37 12	
INTEREST										
Discount and Inte	erest		51 59	51	59		327 07	^275 48		
SPECIAL ASSES	SSMENTS	5			4					_
State Tax		3103 49		3103	49	3103 49				
County Tax		1026 99	•,	1026	99	1026 99				•
- 4		4130 48		4130	48	4130 48			*	
Total-All Depts.	853 87	18488 48	6661 10	108 00 26111	45	24223 25	· 435 07	626 53	1254 51	825 15
1 ** 1	A	C	В			В		В	E	A

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Analysis of Change in Unappropriated Surplus

Exhibit E

Year Ended December 31, 1946

Un	appropriated Surplus-	—Feb.	31	1946				\$3877	15
Inc	rease:								
Ap	propriation Balances:								
Un	expended—Ex. D)	\$1254	51						
Ov	erdraft (Ex. D)	626	53				46		
		***	- 4				1	1.	
				\$627	98				
Ov	erlay (Ex. C)			143	92				
Suj	oplemental Taxes			55	80				
Ex	cise Tax			509	75				
,	Total Increase					\$1337	45		
De	crease:								
Ab	atements on Current	Year's	T	axes		9	00		
						-			
NE	T INCREASE							1328	45
								***	int.
UN	APPROPRIATED SU	JRPLU	JS-	_			•		
De	cember 31. 1946 (Exh	ibit A)					 \$5205	60

The Complete report of the Audit, as required by Chapter 20, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Town Warrant

COUNTY OF KNOX. ss:

To Peter Reed, a Constable in the town of Owl's Head, in the County of Knox.

GREETING:-

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Owl's Head qualified by law to vote in Town Affairs, to assemble at the Town Hall in said town on the 24th day of March, 1947 at ten o'clock in the forenoon to act upon the following articles, to wit:—

- Art. 1 To choose a Moderator to preside over the Meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To hear and act upon the report of the Selectmen, Assessors, Overseers of the poor, Road Commissioner, Town Clerk, Treasurer, Tax Collector and Superintending School Committee.

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- Art. 4. To choose three Selectmen for the ensuing year.
- Art. 5. To choose three Assessors for the ensuing year.
- Art. 6. To choose three Overseers of the Poor for the ensuing year.
- Art. 7. To choose a Treasurer for the ensuing year.
- Art. 8. To choose a Tax Collector for the ensuing year.
- Art. 9. To vote yes or no for a Road Commissioner and to choose a Road Commissioner if the vote is yes.
- Art. 10. To choose a member of the Superintending School Committee for the ensuing three years.
- Art. 11. To see what scale of wages the Town will vote to pay for the ensuing year.
- Art. 12. To see what sum of money the Town will vote to raise for Officers' salaries.
- Art. 13. To see if the Town will vote to take from our Cash Balance a required amount to reconstruct the wooden bridge on State Aid road No.

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2 over Cripple Creek. This site has been surveyed by State Engineers and is beleved unsafe for heavy traffic. State and County Aid is available at this time.

- Art. 14. To see if the Town will vote to raise the sum of one hundred and eight dollars (\$108.00) for the maintenance of improved sections of Third Class Roads, or to be used in conjunction with State apportionment for construction.
- Art. 15. To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 25 and 29, Chap. 20, R. S. 1944, as amended.
- Art. 16. To see what sum if any the Town would recommend to take from the joint State Aid account for the purpose of applying bituminous surface treatment to State Aid Roads, in excess of the requirements of Sec. 2, Chap. 132 Public laws 1935.
- Art. 17 To see if the Town will vote to authorize the Assessors to rescind any amounts appropriated by the Town for State Aid Highway construction in excess of the amount required to meet State Apportionments.

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- Art. 18. To set if the Town will vote to accept and maintain the Lucia Beach road beginning at the tar road and running to the Ethel Weeks place.
- Art. 19. To see if the town will authorize the Selectmen to convey to the owners of the lots of land located on the road which passes in front of the cottages at Ingraham's Hill the land on the northeastern side of said road and opposite said lots. Said section being lots between Chas. Walmsley property and Brewster property.
- Art. 20. To vote to expend the sum of five hundred dollars to make the Ballyhack road passable to automobiles from Drews Corner to the Elliott farm, so called.
- Art. 21. To see if the town will vote to gravel road beginning from Creek road to the turn leading towards Nielson's residence
- Art. 22. To see if the Town will vote to raise a sum of money to repair Town landing and road leading to same at Ash Point.
- Art. 23 To see what sum of money the Town will raise and appropriate for Town roads and bridges.
- Art. 24 To see whether or not the town will vote to raise and appropriate the sum of Fifty Dol-

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lars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95; of the Revised Statutes of Maine.

- Art. 25 To see what sum of money the Town will vote to raise for Common Schools.
- Art. 26. To see what sum of money the Town will vote to raise for School Text Books.
- Art. 27. To see what sum of money the Town will vote to raise for School Supplies.
- Art. 28. To see what sum of money the Town will vote to raise for School Repairs.
- Art. 29. To see what sum of money the Town will vote to raise for High School Tuition.
- Art. 30 To see what sum of money the Town will vote to raise for Current Expense.
- Art. 31. To see if the Town will raise and appriate \$65.00 for public Health Nursing in Owl's Head. Said sum to be expended by the State Bureau of Health, for local service.
- Art. 32. To see what sum of money the Town will vote to raise for the Care of the Poor.

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- Art. 33. To see what sum of money the Town will vote to raise and appropriate for the Aid to Dependent Children.
- Art. 34 To see whether or not the town will vote to enter into a contract with Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the Town during the term of said contract, all as more fully set forth in the contract copy of which has been presented to this meeting, the Town will pay for such street lighting in accordance with the company's municipal street lighting rate-contract basis.
- Art. 35. To see what action the Town will take in reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceding article.
- Art. 36. To see if the Town will vote to install and maintain electric lights, one near corner in front of Donald Lewis residence, and one between cemetery and Gear's Hill at Ash Point.
- Art. 37. To see what action the Town will take with reference to raising the necessary money to cover the street lighting service.
- Art. 38. To see what sum of money the Town will vote to raise for snow removal.

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- Art. 39. To see if the Town will vote to appropriate a sum of money to be expended on the cemeteries in the Town of Owl's Head.
- Art. 40. To see if the Town will vote to adopt the proposed zoning ordinances.
 - Art. 41. To elect a building inspector.
- Art. 42. To elect three (3) members for a board of appeals.
- Art. 43. To see if the Town will vote yes or no to be away with the so called Planning Board and that all planning be left to the Selectmen.
- Art. 44 To select necessary members for the Planning Board.
- Art. 45 To see if the Town will vote not to accept any Cemetery Trust Funds less than two hundred dollars.
 - Art. 46. To see if the Town will vote to

adopt the following in regard to the collection of Taxes:

Taxes shall become due and payable on August First of Current year; a discount of 3 percent will be allowed if payment in full is made within thirty days of date of tax bills; interest will be charged on all amounts unpaid after August

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- First. Delinquents will be dealt with according to the law provided for that purpose. If vote is 'no' some other method must be adopted.
- Art. 47. To see if the Town will vote to authorize the Seltctmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they may deem advisable and to execute quit claim deed on such property.
- Art. 48. To see if the Town will vote to authorize the Selectmen to issue notes for temporary Loans.
- Art. 49. To transact any other business which may legally come before said meeting.

The Selectmen give notice that they will be in session at the Town Hall at 9.30 o'clock A. M. for the purpose of correcting the list of voters.

Given under our hand the 18th day of Feb., 1947.

EINO J. ANDERSON J. DANA KNOWLTON JOHN GARNETT

Selectmen of Owl's Head.