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Annual Report of the Municipal Officers of the Town of Byron for the Year Ending January 1, 1943

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1942/3

ANNUAL REPORT

of the

Municipal Officers

of the

Town of Byron



For the

Year Ending January 1, 1943

ANNUAL REPORT

of the

Municipal Officers

of the

Town of Byron



For the

Year Ending January 1, 1943

Town Officers

Moderator

N. E. YOUNG

Clerk

ANITA LOHNES

Selectmen, Assessors and Overseers of Poor

CHARLES S. MACDOUGALL EVERETT LADD
PERLEY MASON

Tax Collector and Treasurer

LENNA S. YOUNG

Constable

PERLEY MASON

School Committee

IOLA DEWAR GLADYS MASON N. E. YOUNG

Superintendent of Schools

SHERMAN GRAVES, Ridlonville, Me.

Health Officer

GERTRUDE LADD

Ballot Clerks

ROBERT WHYTE GERTRUDE LADD

Sealer of Weights and Measures

JAMES A. MANN, Rumford, Me.

State Department of Audit

To the Inhabitants of the Town of Byron:

In accordance with the request of your municipal officers, this department, represented by E. H. Shute, has completed an examination of the accounts of your town officials for the municipal year ended January 1, 1943.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality of that date.

The data obtained by us is summarized in the following.
Comments

- | | | |
|----------|---|--|
| Exhibit | A | Balance Sheet |
| | B | Cash Receipts and Disbursements |
| | C | 1942 Valuation and Commitment |
| | D | Statement of Departmental Operations |
| | E | Analysis of Change in Net Deficit |
| Schedule | 1 | Reconciliation of Treasurer's Cash Balance |
| | 2 | Uncollected Taxes |
| | 3 | Tax Liens |
| | 4 | Trust Funds |
| | 5 | Notes Payable |
| | 6 | Excise Tax Collections |

Respectfully submitted,

STATE DEPARTMENT OF AUDIT
HAROLD E. CRAWFORD,
Municipal Auditor.

State Audit Report available at Selectmen's office.

C. S. MACDOUGALL,
EVERETT LADD,
PERLEY MASON,

Selectmen of Byron

THIRD CLASS CONSTRUCTION

Received from State		\$ 157.73
Transferred Snow (State Aid)		319.80
Credit State Shovel		100.00
		<hr/>
Available		\$ 557.53
Carl Swantee, foreman	\$	38.40
Howard Donohue		14.08
Chester Kennedy		40.00
Elwin Mason		25.52
P. L. Mason		24.64
Glendon Whyte		14.08
Carrol Small		38.72
C. S. MacDougall		12.32
Ernest Roberson		10.56
Mendearth, Inc.		15.12
Estate of Mrs. Milo Mitchell		17.10
Ivan Boye		3.52
Walter True		3.52
State Shovel		100.00
Ross Crooker, truck		20.64
Everett Ladd, truck		65.73
Winfield Robbins, truck		37.41
C. S. MacDougall, truck		76.11
		<hr/>
		\$557.47
To Summary		\$ 557.53
		.06
		<hr/>
		\$ 557.53

TOWN ROADS AND BRIDGES

Appropriated		\$ 700.00
From Overlay		236.80
From Excise Tax		254.68
Transferred from Town Road Bushes		173.81
		<hr/>
Available		\$1,365.29
Carl Swantee, foreman	\$	240.63
Elmer King		41.40
Elwin Mason		11.70
Blair LeBlanc		13.20
John Taylor		.60
John Hayes		106.43
Carl Shillins		69.30

TOWN OF BYRON

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P. L. Mason	13.35	
Charlie Roberson	3.60	
LeRoy Dow, truck	9.04	
Lowe Foulce	59.85	
C. A. Young	8.10	
Everett Ladd	13.56	
Timberland, Inc., bulldozer	230.00	
Wylie Spydell	42.75	
Carl Small	19.80	
A. W. Robbins	3.90	
Mendearth, Inc.	8.64	
Walter True	14.40	
C. S. MacDougall, truck	455.04	
	<hr/>	<hr/>
	\$1,365.29	\$1,365.29

THIRD CLASS ROAD MAINTENANCE

Appropriated		\$ 105.00
Unexpended		24.63
		<hr/>
Available		\$ 129.63
Carl Swantee, foreman	\$ 22.40	
C. S. MacDougall, truck	27.20	
Lowe Foulce	14.40	
John Hayes	18.00	
Wesley Spydell	18.00	
	<hr/>	
Expended	\$ 100.00	
Balance to 1943	29.63	
	<hr/>	<hr/>
	\$ 129.63	\$ 129.63

CUTTING BUSHES—STATE ROAD

Appropriated		\$ 125.00
Expended labor	123.90	
Transferred to Summary	1.10	
	<hr/>	<hr/>
	\$ 125.00	\$ 125.00

BUSHES—TOWN ROADS

Appropriated		\$ 200.00
Transferred to town roads	173.81	
Transferred to Summary	26.19	
	<hr/>	<hr/>
	\$ 200.00	\$ 200.00

STATE AID ROAD CONSTRUCTION

Appropriation		\$ 300.00
Transferred to Summary	\$ 300.00	
	<hr/>	
	\$ 300.00	\$ 300.00

SNOW REMOVAL STATE ROAD

Appropriation		\$ 325.00
From Summary of Account		15.80
		<hr/>
Available		\$ 340.80
Expended	\$ 340.80	
	<hr/>	
	\$ 340.80	\$ 340.80

PATROL STATE HIGHWAY

Appropriation		\$ 475.00
From Summary		1.40
		<hr/>
Available		\$ 476.40
Paid State Highway Commission	\$ 476.40	
	<hr/>	
	\$ 476.40	\$ 476.40

TOWN ROAD SNOW REMOVAL

Appropriation		\$ 25.00
From State		21.00
		<hr/>
Available		\$ 46.00
Paid Everett Ladd	\$ 20.00	
To Summary	26.00	
	<hr/>	
	\$ 46.00	\$ 46.00

TOWN OFFICERS

From Summary of Accounts		\$ 23.65
Appropriation		350.00
		<hr/>
Available		\$ 373.65
Thelma Ferrin, clerk	\$ 24.70	
Helen Knapp, Tax Collector	33.95	
N. E. Young, Moderator	3.00	
P. L. Mason, Selectman	35.00	
Hector Gagnon, clerk	10.00	
Gertrude Ladd, Ballot Clerk	3.00	

TOWN OF BYRON

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Robert Whyte, Ballot Clerk	3.00	
Lenna Young, Tax Collector	65.00	
Gertrude Knapp, Food Stamp Officer	6.00	
Iola Dewar, Chairman, School Committee	15.00	
Gladys Mason, School Committee	10.00	
Norman Young, School Committee	5.00	
Lenna Young, Treasurer	40.00	
Anita Lohnes, clerk	5.00	
Nellie Whyte, clerk	5.00	
C. S. MacDiugall, Chairman, Selectmen	85.00	
EVERETT LADD	25.00	
	<u>373.65</u>	\$ 373.65

STATE NURSE

Appropriation		\$ 10.00
Paid State Treasurer	10.00	
	<u>10.00</u>	\$ 10.00

CURRENT EXPENSES

Appropriation		\$ 200.00
Harold McInnis, bonds	\$ 10.00	
H. Luella Noyes, school doctor	8.00	
Harvey Powers, recorder of deeds	2.00	
Harold McInnis, Insurance on school house	12.00	
James Mann, Sealer of Weights and Measures	1.95	
Branham Printing Co.	2.15	
Blair LeBlanc, office supplies	3.17	
Marks Printing, office supplies	26.80	
Rumford Publishing Co., printing town reports	39.00	
Treasurer of State, Dog tax, 1942	14.00	
John Taylor, express	2.30	
Ralph Clark, pipe for school house	6.60	
Osborn Hanson, bear bounty	10.00	
Treasurer of State, Dog Tax, 1941	21.50	
Fred Hanscom, legal advice	5.00	
Tr. to 1941 Tax Pd. for Collection of		
L. P. Daw tax	98.00	
Town of Byron	2.78	
Lenna Young	39.76	
Lenna Young	1.80	
Anita Lohnes, supplies	2.90	
Nellie Whyte, express	.90	
C. S. MacDougall, Transportation	15.00	

P. L. Mason, constable	5.00	
Lenna Young	2.00	
		<hr/>
	\$ 332.61	
Received from Hector Gagnon, Dog tax	14.00	
Town of Byron	9.54	
Bernard Andrews, taxes	60.00	
Thelma Ferrin, excise tax	22.40	
Transferred from State Tax	9.25	
		<hr/>
	\$ 315.19	
Transferred from Summary	17.42	
		<hr/>
	\$ 332.61	\$ 332.61

EXCISE TAX

Received from Thelma Ferrin, Collector	\$ 232.21	
Received from Lenna Young, Collector	22.47	
		<hr/>
	\$ 254.68	
Transferred to Roads and Bridges	\$ 254.68	
		<hr/>
	\$ 254.68	\$ 254.68

TAX ABATEMENTS

Appropriation		\$ 25.00
Falma Bissie	\$ 5.60	
Kenneth Knapp	3.00	
To Summary	16.40	
		<hr/>
	\$ 25.00	\$ 25.00

DISCOUNT ON TAXES

Appropriation		\$ 760.00
From Summary		36.32
		<hr/>
Tax Collector	\$ 736.32	\$ 736.32

AUDIT

Appropriation		\$ 50.00
From Summary		110.55
State Department of Audit	\$ 160.55	
		<hr/>
	\$ 160.55	\$ 160.55

TOWN OF BYRON

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1942 TAXES

Commitment		\$7,984.60
Supplemental Tax		9.00
		<hr/>
Committed to Lenna Young for collection		\$7,993.60
Collected	\$6,991.12	
Discount	736.32	
Abatements	8.60	
Uncollected January 1, 1943	257.56	
		<hr/>
	\$7,993.60	\$7,993.60
Uncollected January 1, 1943	\$ 257.56	
Collected February 1, 1943	99.44	
		<hr/>
Uncollected to date	\$158.12	

BACK TAXES

Year	Amount	Paid	Bal. to 1943
1941	\$ 675.54	\$ 575.14	\$ 100.40
1940	79.21		79.21
1939	172.42	4.77	167.65
1938	43.75		43.75
1937			
1936	35.66		35.66
1935	3.92		3.92
1934	16.80		16.80
	<hr/>	<hr/>	<hr/>
	\$1,027.30	\$ 579.91	\$ 447.39
1942	257.56		257.56
	<hr/>	<hr/>	<hr/>
	\$1,284.86	\$ 579.91	\$ 704.95

TAX LIENS

1941	\$ 81.00	\$ 10.80	\$ 70.20
1940	70.39	15.30	55.09
1939	5.30		5.30
1938	37.50		37.50
1937	9.40		9.40
1936	4.50		4.50
1935	12.25		12.25
	<hr/>	<hr/>	<hr/>
	\$ 220.34	\$ 26.10	\$ 194.24

STATE TAX

Assessed		\$1,342.46
Paid: Treasurer of State	\$ 951.04	
Transfer to School (Credit State School Fund)	382.17	
Transfer Current Expense (Dog Tax)	9.25	
	<hr/>	<hr/>
	\$1,342.46	\$1,342.46

COUNTY TAX

Assessed		\$ 555.34
Paid: Treasurer Oxford County	\$ 555.34	
	<hr/>	<hr/>
	\$ 555.34	\$ 555.34

OVERLAY

Assessed	\$ 146.80	
Poll Tax	90.00	
	<hr/>	
Transferred to Roads and Bridges		\$ 236.80

INTEREST

Appropriation		\$ 160.00
Received from John B. Adkins		4.62
		<hr/>
		\$ 164.62

Paid		
School Fund	\$ 21.66	
Rumford Falls Trust Company	125.00	
Transferred to Summary	17.96	
	<hr/>	<hr/>
	\$ 164.62	\$ 164.62

NOTES PAYABLE

Rumford Falls Trust Company		\$2,000.00
Temporary Loans		1,000.00
Paid Rumford Falls Trust Co. note	\$1,000.00	
" " " " " temp. loan	1,000.00	
To 1943	1,000.00	
	<hr/>	<hr/>
	\$3,000.00	\$3,000.00

TOWN OF BYRON

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NET DEBT

Balance February 10, 1942		\$ 549.41
Discount 1941 tax		.54
1939 "		4.77
1941 "		20.24
		<hr/>
		\$ 574.96
Trans. 1941 tax supplementary	\$ 9.00	
" 1940 " "	3.00	
Net	463.37	
	<hr/>	
	\$ 475.37	
Net Debt	99.59	
	<hr/>	
	\$ 574.96	\$ 574.96

CEMETERY

Appropriation		\$ 200.00
Unexpended		99.84
		<hr/>
Available		299.84
Harold Harlow, land	75.00	
Robert M. Whyte, labor	16.00	
C. S. MacDougall, labor	16.00	
C. S. MacDougall, truck	3.00	
	<hr/>	
	\$ 110.00	
Unexpended to 1943	189.84	
	<hr/>	
	\$ 299.84	\$ 299.84

ANNUAL REPORT
BALANCE SHEET — January 1, 1943
(compared with February 10, 1942)

ASSETS		
Subsidiary Schedules:	Jan. 1, 1943	Feb. 10, 1942
1 Cash	\$1,119.05	\$ 649.86
Food Stamps		110.00
Tax Accounts:		
2 Uncollected Taxes	\$606.06	\$1,024.30
Less—Reserve for Uncollectible	300.00	
	306.06	1,024.30
3 Tax Liens	194.24	220.34
	500.30	1,244.64
4 Trust Funds Invested	554.52	193.52
Deduct—Used by Town	361.00	
	193.52	
Due from Treasurer 1941-42 Yr.	98.89	
	\$1,911.75	\$2,198.02
LIABILITIES		
5 Notes Payable	\$1,000.00	\$2,000.00
Due Trust Funds	361.00	361.00
4 Trust Funds Reserve	554.52	554.52
Less—Ministerial & School Funds Used by Town	361.00	361.00
	193.52	193.52
TOTAL LIABILITIES	1,554.52	2,554.52
Surplus Accounts:		
Departmental Balances		
Forward (net)	756.82	192.91
Net Surplus (Deficit)	399.59	549.41
	357.23	356.50
COMBINED LIABILITIES AND SURPLUS ACCOUNTS	\$1,911.75	\$2,198.02

REPORT OF TAX COLLECTOR
1942

Tax Commitment		\$7,984.60
Add Commitment		9.00
		\$7,993.60
Taxes Collected to Jan. 1, 1943	\$6,991.12	
Discount	736.32	
Abatements	8.60	
Total Uncollected	257.56	
	\$7,993.60	\$7,993.60
Uncollected Jan. 1, 1943	\$ 257.56	
Collected to Feb. 1, 1943	99.44	
Credit current year, 1943, 1944	158.12	
Uncollected, February 1st, 1943		
Elmer King, Real Estate	14.00	
Carl Schillings, Poll	3.00	
Louis Botkos	16.80	
Clinton Draper	5.60	
Maude Hodsdon	5.60	
Hermon Mason	44.80	
Sarah Byrd	19.60	
A. W. Phinney	11.20	
A. R. Porter	5.60	
Warren Percival	11.20	
Ancil Taylor	11.20	
Delia Pierce	2.80	
Clarence Bourassa	5.60	
Aubrey Bishop	1.12	
	\$ 158.12	
Excise tax collected March 1, 1942 to Jan. 1st, 1943		\$ 22.47

Respectfully submitted,

LENNA S. YOUNG,
Tax Collector.

REPORT OF TREASURER FOR YEAR 1942

Cash on hand	\$ 1,013.19
1939 Taxes	60.00
1940 "	19.05
1941 "	209.63
1942 "	6,991.12
Food Stamps	411.00
Rumford Falls Trust Company	1,000.00
Poor Account	12.80
Received of Thelma Ferrin, excise	146.68
" " Lenna Young, "	22.47
Dog Tax	14.00
Treasurer of State, Third Class	137.75
Town of Byron, discount	736.32
" " " abatements	8.60
Miscellaneous Account	9.54
Additional Commitment for 1940	3.00

 \$10,795.13
DISBURSEMENTS

Paid School Orders	\$ 1,543.72
" Town Orders	4,220.57
" State Tax	1,342.46
" County Tax	555.34
" Temporary Loan	1,000.00
" Note to Rumford Falls Trust Co.	1,000.00
" Dog tax for 1942	14.00

 \$ 9,676.09

Cash on hand January 1st, 1943	1,119.04
--------------------------------	----------

 \$10,795.13

Greenville L. Hall Fund	193.52
Rec'd from Estate of Elva I. Knapp	
Feb. 8, 1943, Credit 1943-'44	98.89

TOWN OF BYRON

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SUMMARY OF ACCOUNTS

	Unexpended	Overdrawn
Support of Poor	\$280.80	
Town Officers		\$ 23.65
Third Class Construction	.06	
Cutting bushes (State)	1.10	
" " (Town)	26.19	
State Highway Patrol		1.40
Snow Removal (State Aid)	26.00	
State Aid Road Construction	300.00	
" Highway Snow Removal		15.80
Current Expenses		17.42
Discount		36.32
Abatements	16.40	
Audit		110.55
Interest	17.96	
Credit Net Debt		463.37
		205.14
	<hr/>	<hr/>
	\$668.51	\$668.51

ANNUAL REPORT

VITAL STATISTICS

DEATHS

1942

- April 6 Frank L. Knapp, age 77 years, 9 months.
July 26 Ralph H. Young, age 70 years 9 months
Oct. 12 Martha J. Blackwell, age 93 years, 3 months
Nov. 26 Elva F. Knapp, age 67 years, 5 months

MARRIAGES

- April 2 at Peru, Me., James Moore and Mrs. Esther Foss
April 5 at Rumford Center Me., Clyde E. Huff and Ella M.
King

BIRTHS

- Oct. 13 To Harlan and Vaughan Libby, a daughter, Ruth Ann
Nov. 30 To John and Iola Dewar, a daughter, Barbara Ann

Report of Superintendent of Schools

To the Superintending School Committee and Citizens,
Town of Byron:

I herewith present my eighth annual report as Superintendent of Schools, it being the forty-fourth in order of Superintendents' reports presented to the officials and citizens of the town.

TEACHERS COME AND GO

It was no surprise that word came from Mr. Pinkham during the summer vacation that he had been called to the armed service.

A low salaried position twenty miles from a railroad with, to say the least, non modernized boarding conditions, is not over and above attractive. The effort to secure the services of a qualified teacher "from the outside" proved fruitless.

The possible availability of a local ex-teacher, Mrs. Nellie Whyte, came to my attention. Her appointment was agreed upon by the local authorities and approved conditionally by the State Department.

Mrs. Whyte's work to date is proof of the wisdom of her appointment. She is conducting an excellent school. The community may well be proud of her successful effort. A hearty cooperative spirit on the part of parents and pupils is well deserved.

Respectfully submitted,

SHERMAN GRAVES,
Superintendent of Schools

FINANCIAL STATEMENT, BYRON PUBLIC SCHOOL
YEAR ENDING DECEMBER 31, 1942

Department	Balance Feb. 1, 1942	Appro- priation March 4, 1942	Rec'd from State	Rec'd from Other Sources	Total Avail- able Funds	Total Expend- itures	Balance Dec. 31, 1942
Common Schools	\$	\$1,089.32	\$382.17	\$21.66	\$1,493.15	\$1,256.23	\$236.92
High School Tuition	58.87	300.00			358.87	143.63	215.24
Textbooks	18.37	25.00			43.37	31.40	11.97
Repairs		50.00			50.00		50.00
Superintendence		100.68			100.68	91.30	9.38
Supplies		35.00			35.00	21.16	13.84
	\$77.24	\$1,600.00	\$382.17	\$21.66	\$2,081.07	\$1,543.72	\$537.35

Note: Accounts closed unexpectedly four weeks early.
1942 Winter and Spring terms 18 weeks
" Fall term 13 "

31 " 5 weeks short of the customary 36 weeks.
Several bills including Teachers' Retirement Fund and High School Tuition have not been paid,—Hence the unusually large balance. Provision for the unpaid bills will be recognized at the next town meeting.
Adjustments will be made the coming year to meet legal requirements as to necessary length of school terms. "xxx every town shall make provision for the maintenance of its schools for not less than thirty-two weeks annually." (Maine Statutes)

Warrant for Town Meeting

State of Maine

Oxford SS.

To Perley L. Mason, the Constable in the Town of Byron,
in County of Oxford, Greetings,

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Byron, qualified by law to vote in Town Affairs, to assemble at the Town Hall in said Town on Monday, the 1st of March, at ten o'clock, Eastern War Time, in the morning to act on the following articles to wit:

Article 1. To choose a moderator to preside over said meeting.

Article 2. To choose a clerk of the ensuing year.

Article 3. To choose Selectmen, Assessors and Overseers of the Poor for the ensuing year.

Article 4. To choose a Treasurer for the ensuing year.

Article 5. To establish a rate per cent for collecting taxes and to elect a Collector and Constable for the ensuing year.

Article 6. To choose one member of the School Committee for the ensuing three years.

Article 7. To choose all other Town Officers for the ensuing year.

Article 8. To see what sums of money the Town will raise for the following by taxation on real and personal estates:

- a. Support of Poor
- b. Maintenance and Support of Schools
- c. Repairs on Roads and Bridges
- d. Patrol
- e. Snow Removal on State Highways

- f. Abatements
- g. Cutting Bushes on State Highways
- h. Cutting Bushes on Town Roads
- i. Town Officers
- j. Audit
- k. State Nurse
- l. Snow Removal on Town Road
- m. Discount
- n. Current Expenses
- o. Third Class Road Maintenance
- p. For Care of Cemeteries
- q: To defray all other Town Charges for the ensuing year

Article 9. To see if the Town will allow a discount of 10 per cent on all real and personal taxes paid on or before September 1st, 1943, and to charge interest on all taxes not paid on or before the first day of November, 1943.

Article 10. To see if the Town will vote to pay and refund its present outstanding note indebtedness as the same may fall due by authorizing and directing the Town Treasurer with the approval of the Selectmen to issue and negotiate the notes of the Town and any renewals of same in an amount not exceeding said present note indebtedness. The number, terms and conditions of said notes to be determined by the Selectmen, except that none of said notes shall be payable later than one year from date thereon.

Article 11. To choose two members for the Cemetery Committee for the ensuing three years.

Article 12. To see if the Town will authorize the Town Treasurer with the approval of the Selectmen to hire such sums of money as may be necessary to pay Town Charges and Town Debts in anticipation of the collection of taxes and to issue and negotiate the notes of the Town for the money so borrowed to an amount not exceeding in the aggregate the total tax levy for the preceding municipal year as temporary loans to be paid during the year 1943, out of money raised during said year 1943 by taxes.

Article 13. 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 deeds for such property.

Article 14. To see if the Town will authorize the Treasurer to take 25 per cent of the wages earned through the Town in payment of back taxes prior to 1941.

Article 15. To establish a rate per hour for men, teams and trucks for work on Town Roads.

Article 16. To see what action the Town will take as to paying tuition for high school students in a Town charging more than their per capita rate.

Article 17. All other necessary Town business.

Left Open.

The Selectmen will be in session in the Town House at 9 o'clock on March 1st, 1943, for the purpose of revising and correcting the list of voters.

C. S. MACDOUGALL,
EVERETT LADD,
PERLEY MASON,
Selectmen of Byron

A true copy,
Attest