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1940

## Annual Report of the Municipal Officers of the Town of Chester Maine for the year 1939-1940

Chester (Me.)

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**Annual Report**  
**OF THE**  
**MUNICIPAL OFFICERS**  
**OF THE**  
**Town of Chester**  
**MAINE**

• • •

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**ORONO, MAINE**

**FOR THE YEAR**  
**1939 - 1940**

## REPORT OF SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

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### VALUATION OF TOWN, APRIL 1, 1939

Real estate, resident,	\$20,113.00	
Real estate, non-resident,	39,572.00	
Total real estate,		\$59,685.00
Personal estate, resident,	\$2,800.00	
Personal estate, non-resident,	272.00	
Total personal estate,		\$3,072.00
Total valuation,		\$62,757.00

### MONEY RAISED BY TOWN AT ANNUAL TOWN MEET- ING, MARCH 20, 1938

Common schools,	\$ 700.00	
Third class maintenance,	191.00	
Fifty-fifty road,	50.00	
Town highways,	300.00	
State aid patrol,	300.00	
Support of poor,	1,000.00	
Snow removal,	500.00	
Outstanding orders,	500.00	
State aid road,	300.00	
Audit,	50.00	
Cemeteries,	30.00	

Town officers' salaries,	800.00
State tax,	704.74
County tax,	182.57
Interest on school fund,	83.00
	<hr/>
Total amount raised,	\$5,691.31
Overlay,	142.82
	<hr/>
Total assessment,	\$5,834.13
Total assessed on 62 polls,	186.00
	<hr/>
Total assessed on property,	\$6,020.13
Tax rate, .009 mills.	
Percentage for collecting, 10%.	
Leo Harmon, collector.	

### INCIDENTAL ACCOUNT, 1939

Unexpended balance,	\$1,142.95
Overlay,	142.82
Excise tax, 1939,	72.75
Excise tax, 1940,	105.98
Railroad and telephone tax,	8.00
Dog licenses refunded,	30.09
June Farrington, 6 months' rent,	30.00
M. H. Boyce, 1937 tax lien,	10.75
Carp Bros. & Clark, 1937 tax,	453.16
Dog tax,	40.00
	<hr/>
Available,	\$2,036.50

### EXPENDED

	Paid	Due
Standard Fence, snow fence,		\$ 77.68
Leo Harmon, discount allowed on taxes before July 1, 1939,	\$ 44.04	
Leo Harmon, Boyce tax lien,	10.75	

	Paid	Due
Leo Harmon, Clark 1937 tax,	63.18	
Arthur Ireland, repair work,	5.05	
E. O. Somerby, surveying land,		16.00
Dillingham, town books,		9.00
Leo Harmon, tax receipts,	1.18	
Loring, Short & Harmon, town books,		.50
Lewis Wyman, postage,	3.70	
Marks Printing House, town books,		4.15
Burr Printing Co., town reports,		45.21
Tom Tibbetts, posting warrants,	1.50	
Leo Harmon, tax lien on Elvia Ireland, May Tash property,	49.41	
State treasurer, dog tax,	40.00	
Pearle Scott, banking charges,	4.05	
State treasurer, interest on retirement fund,	.66	
Pearle Scott, postage,		2.00
	<hr/>	<hr/>
	\$223.52	\$154.54
To bills payable,	154.54	
	<hr/>	
Total expended,	\$378.06	
Unexpended balance,		\$1,658.44

### TOWN OFFICERS' SALARIES

Appropriation by town,	\$800.00	
Overdraft, 1938,	887.46	
	<hr/>	
Overdraft,		\$87.46

### EXPENDED

	Paid	Due
Andrew Fleming, salary,	\$ 35.96	\$ 9.04
Llewellyn Harmon, salary,	45.00	
Lewis Wyman, salary,	20.34	79.66
Pearle Scott, salary,		60.00
Charles Swan, superintendent's salary,		52.08

	Paid	Due
Evan Lovejoy, clerk's salary,		13.26
Tom Tebbits, collecting dog tax,	2.50	
Leo Harmon, commission on excise taxes,	17.87	
Leo Harmon, commission on 1939 taxes,	583.41	
	<hr/>	<hr/>
	\$705.08	\$214.04
To bills payable,	214.04	
	<hr/>	
Total expended,	\$919.12	
Overdraft,		\$1,006.58

### ELECTIONS

Overdraft, 1938, \$19.00

### EXPENDED

	Paid	Due
Andrew Fleming, election clerk,	\$2.00	
A. C. Ireland, ballot clerk,	.15	\$2.35
Harry Whitney, ballot clerk,	2.50	
Tom Tibbets, posting warrant,	1.50	
	<hr/>	
	\$6.15	
To bills payable,	2.35	
	<hr/>	
Total expended,	\$8.50	
Overdraft,		\$27.50

### AUDIT

Appropriation by town, \$50.00

**EXPENDED**

	Paid	Due
Raymond Pinkham, auditor,	\$57.75	
	<hr/>	
Total expended,	\$57.75	
Overdraft,		\$7.75

**POOR ACCOUNT**

Appropriation by town,	\$1,000.00	
Overdraft from 1938,	575.71	
	<hr/>	
Available,		\$424.29

**EXPENDED**

	Paid	Due
Leo Harmon, wood for Ivory Spencer,	\$ 15.00	
H. L. Annis, supplies for Ivory Spencer,	57.58	
Mrs. John Jordan, boarding Jane Spencer,	85.74	\$174.26
Fred Davis, supplies for Ivory Spencer,	10.00	
Leo Harmon, wood for Ivory Spencer,	20.00	
Howard L. Annis, supplies for Ivory Spencer,		46.52
State treasurer, dependent children,	84.39	
	<hr/>	<hr/>
	\$272.71	\$220.78
To bills payable,	220.78	
	<hr/>	
Total expended,	\$493.49	
Overdraft,		\$67.20

**HIGHWAYS AND BRIDGES****Third Class Construction, 1939**

Appropriation by State,	\$468.00	
Unexpended, 1938,	20.82	
	<hr/>	
Available,		\$488.82

**EXPENDED**

	Paid	Due
Llewellyn Harmon, for labor,	\$ 32.00	
Everett Harmon, for labor,	10.65	\$ 15.95
Harry Whitney, for labor,		22.40
Shepley Huntley, for labor,	22.40	
Leo Harmon, for labor,	39.20	
Robert Fleming, for labor,	9.00	
Robert Granville, for labor,	24.00	
State treasurer, for shovel,	192.60	
Theodore Fleming, for gravel,	8.00	
Penn Culvert Co., for culverts,		91.76
	<hr/>	<hr/>
	\$337.85	\$130.11
To bills payable,	130.11	
	<hr/>	
Total expended,	\$467.96	
Unexpended balance,		\$20.88

**TOWN HIGHWAYS**

Appropriation by town,	\$300.00	
Unexpended, 1938,	1.25	
	<hr/>	
Available,		\$301.25

**EXPENDED**

	Paid	Due
P. A. Libby, labor,	\$ 39.00	
Llewellyn Harmon, labor,	41.01	\$12.99
Geo. Haskell, for plank,	26.05	
John Libby, for labor,	6.00	
Pearl Jordan, cutting bushes,	9.80	
Galen Libby, for labor,	6.00	
Leo Harmon, for labor,	9.00	
Harry Whitney, for labor,	11.20	
Paul Fleming, for labor,	11.20	



	Paid	Due
Sam Grass, putting up snow fence,	11.20	
Leo Harmon, putting up snow fence,	14.00	
	<hr/>	<hr/>
	\$184.46	\$12.99
To bills payable,	12.99	
	<hr/>	
Total expended,	\$197.45	
Unexpended balance,		\$103.80

### MAINTENANCE OF UNIMPROVED ROAD

Appropriation by State, \$76.80

#### EXPENDED

	Paid	Due
State treasurer, shovel,	\$54.00	
Robert Granville, labor,	14.40	
Everett Harmon,	8.40	
	<hr/>	
Total expended,	\$76.80	

### THIRD CLASS MAINTENANCE

Appropriation by town, \$191.00  
 Unexpended, 1938, 74.59

Available, \$265.59

#### EXPENDED

	Paid	Due
Llewellyn Harmon, for labor,	\$ 43.00	
Harry Whitney, for labor,	4.50	\$ 9.50
Shepley Huntley, for labor,	3.37	2.23
Leo Harmon, for labor,	49.00	
Merton Davis, for labor,	11.20	
Obed Ireland, for labor,	2.80	
Robert Fleming, for labor,	31.50	

	Paid	Due
P. A. Scott, for labor,	27.00	
	<hr/>	
	\$172.37	\$11.73
To bills payable,	11.73	
	<hr/>	
Total expended,	\$184.10	
Unexpended balance,		\$81.49

#### FIFTY-FIFTY ROAD

Appropriation by town,	\$50.00
Unexpended balance,	\$50.00

#### STATE AID PATROL

Appropriation by town,	\$300.00	
Overdraft, 1938,	14.80	
	<hr/>	
Available,		\$285.20

#### EXPENDED

Paid State treasurer, for patrol,	\$295.50
	<hr/>
Overdraft,	\$10.30

#### STATE AID CONSTRUCTION

Appropriation by town,	\$ 300.00	
Appropriation by State,	1,050.00	
Unexpended, 1938,	42.36	
	<hr/>	
Available,		\$1,392.36

#### EXPENDED

	Paid	Due
Albert Lancaster, for gravel,	\$ 80.00	
Llewellyn Harmon, for labor,	88.00	

	Paid	Due
Harry Whitney, for labor,		\$ 53.55
Roscoe Whitney, for labor,		101.92
Shepley Huntley, for labor,	47.95	
Paul Fleming, for labor,	11.58	29.37
Andrew Fleming, for labor,	2.80	
P. A. Scott, for labor,	45.01	35.99
Everett Harmon, for labor,	47.95	
Byron Whitney, for labor,		9.80
S. B. Smith, for labor,	7.78	27.57
John Smith, for labor,	16.78	15.77
Arthur Clukey, for labor,	32.55	
W. S. Ireland, for labor,	45.00	
Obed Ireland, for labor,	11.20	
A. C. Ireland, for labor,	14.00	
Robert Fleming, for labor,	42.75	
State treasurer, for shovel,	413.25	
Leo Harmon, for labor,	186.20	
State treasurer, culverts,	97.90	
	<hr/>	<hr/>
	\$1,190.70	\$273.97
To bills payable,	273.97	
	<hr/>	
Total expended,	\$1,464.67	
Overdraft,		\$72.31

#### SNOW REMOVAL, 1939

Appropriation by town,	\$500.00	
Unexpended, 1938,	45.10	
Due from State, 1939-40,	214.71	
	<hr/>	
Available,		\$759.81

**EXPENDED**

	Paid	Due
Leo Harmon, for truck and plow,	\$278.85	
Llewellyn Harmon, truck,	63.63	
Everett Harmon, helper,	9.10	
Otis Leavitt, helper,	18.55	
John Libby, truck,	20.25	
Bill Dempsey, helper,	39.05	
	<hr/>	
Total expended,	\$429.43	
Unexpended balance,		<hr/> \$330.38

**SCHOOLHOUSE REPAIRS**

Unexpended, 1938, \$50.00

**EXPENDED**

	Paid	Due
F. W. Weymouth, for windows and glass, To bills payable,	\$7.72	\$7.72
	<hr/>	
Total expended,	\$7.72	
Unexpended balance,		\$42.28

**COMMON SCHOOL**

Appropriation by town,	\$700.00	
Unexpended balance, 1938,	392.85	
Interest on school fund,	83.00	
State school fund,	953.47	
	<hr/>	
Available,		\$2,129.32

**EXPENDED**

	Paid	Due
Arline Hall, teaching,	\$ 125.34	
Olive Peal, teaching,	84.00	

	Paid	Due
Donald Hall, teaching,	66.00	
Phillip Eaton, teaching,	15.00	
Donald Hall, teaching,	215.60	\$ 84.40
Virginia Pickering, teaching,	102.00	153.00
Leo Harmon, wood for school,	3.36	
Matthew Jordan, wood for school,	3.64	
American Book Co., books and supplies,		3.71
Lyons & Carnahan, books and supplies,		3.16
D. C. Heath & Co., books and supplies,		2.10
Alice Libby, cleaning schoolhouse,	10.00	
Lottie Clukey, cleaning schoolhouse,	10.00	
Olive Beal, janitor,	2.00	
Donald Hall, janitor,	9.50	
Arthur Clukey, Jr., janitor,	5.00	
Richard Clukey, janitor,		9.00
Arthur Clukey, Jr., putting in wood,		4.50
Harry Whitney, sawing wood and banking schoolhouse,		11.50
Daniel Pond, sawing and putting in wood,	8.00	
Town of Winn, tuition,	572.46	
Town of Mattawamkeag, tuition,	160.37	
Town of Lincoln, tuition,	148.19	
Teachers' retirement fund,	24.66	
Leo Harmon, wood for school,	32.50	
F. W. Weymouth, windows and glass,		7.72
	<hr/>	<hr/>
	\$1,597.62	\$279.09
To bills payable,	279.09	
	<hr/>	
Total expended,	\$1,876.71	
Unexpended balance,		\$252.61

**CEMETERIES****Care of Cemetery, 1939**

Appropriation by town,	\$30.00	
Overdraft, 1938,	6.00	
	<hr/>	
Available,		\$24.00
<b>EXPENDED</b>		
	Paid	Due
S. B. Smith,	\$4.00	
Merton Davis,	2.80	
	<hr/>	<hr/>
Total expended,	\$6.80	
Unexpended balance,		\$17.20

**Care of Angie Hatch Cemetery Lot, 1939**

Unexpended, 1938,		\$4.09
<b>EXPENDED</b>		
	Paid	Due
S. B. Smith,	\$2.00	
	<hr/>	
Total expended,	\$2.00	
Unexpended balance,		\$2.09

**OUTSTANDING ORDERS AND INTEREST**

Appropriation by town,	\$500.00	
Overdraft, 1938,	890.79	
	<hr/>	
Overdraft,		\$390.79

**EXPENDED**

Paid interest on orders,	\$ 91.54
Paid outstanding orders,	869.44
	<hr/>
Total expended,	\$960.98
	<hr/>
Overdraft,	\$1,351.77

**STATE TAX**

Appropriation by town, 1939,	\$704.74
Balance, 1938,	456.03
	<hr/>
	\$1,160.77

**EXPENDED**

State treasurer, 1938,	\$456.03
State treasurer, 1939,	85.88
	<hr/>
	\$541.91
	<hr/>
Unexpended balance,	\$618.86

**INTEREST ON STATE TAX**

Overdraft,	\$39.44
Paid State treasurer, interest on 1938,	19.90
	<hr/>
Overdraft,	\$59.34

**COUNTY TAX**

Appropriation by town,	\$ 182.57
Balance forward,	1,476.01
	<hr/>
	\$1,658.58

## FINANCIAL CONDITION OF TOWN

March 1, 1940

Outstanding orders,		\$1,371.12
Bills payable, 1938,		1,675.41
Bills payable, 1939,		2,145.03
		_____
Total debt,		\$5,191.56

### ASSETS

Cash on hand,		\$ 67.95
1933 taxes,		786.99
1934 taxes,		1,192.38
1935 taxes,		243.37
1936 taxes,		461.66
M. Smith trust fund,		52.68
Accounts receivable,		214.71
		_____
Total assets,		\$3,019.74
		_____
Net debt,		\$2,071.82



## TOWN TREASURER'S REPORT

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Cash,		\$ 85.28
1939 taxes,	\$5,834.13	
Excise tax,	178.75	
Tax lien,	10.75	
Dog tax, refund,	30.09	
R. R. and Tel. tax,	8.00	
Dog tax,	40.00	
Total taxes,		\$6,101.72
Highways,	\$1,732.28	
Rent,	30.00	
Education,	953.47	
Clark Place, mortgage and notes,	453.16	
		\$3,168.91
Total receipts,		\$9,355.91
Warrants drawn,		\$9,410.23
Balance in treasury,		\$54.32

PEARLE SCOTT,  
*Treasurer.*

### DELINQUENT TAXES, 1933

#### Resident

Stillman Beatham,		\$ 3.00
Phillip Leavitt,	46.34	
Frank Tash,	3.00	

Fred Tash,	17.96	
George Pond,	7.13	
Hiram Crocker,	3.00	
	<hr/>	\$80.43

**Non-Resident**

M. H. Boyce,		\$36.75
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**DELINQUENT TAXES, 1934****Resident**

Stillman Beatham,	\$ 3.00	
Hiram Crocker,	3.00	
Helsie Chubbuck,	8.32	
Fred Davis,	280.00	
H. F. Dewitt,	76.65	
Leo Ireland,	3.00	
A. H. Lancaster & Sons.	99.59	
Phillip Leavitt,	61.10	
Fred Tash,	23.72	
May I. Tash,	67.90	
Pearl Warren,	31.81	
George Pond,	10.00	
Dannie Pond,	3.00	
A. H. Lancaster,	42.00	
	<hr/>	\$713.09

**Non-Resident**

M. H. Boyce,	\$56.00	
Clair Fleming,	7.00	
Lester Clark,	.84	
Horace Wyman Heirs,	87.36	
Ralph Wyman Heirs,	16.52	
	<hr/>	\$167.72

**DELINQUENT TAXES, 1935****Resident**

Stillman Beatham,	\$ 3.00	
Perley Davis,	3.00	
Forest Ireland,	4.50	
Phillip Leavitt,	40.23	
Maurice Pond,	3.00	
Fred Tash,	3.00	
	<hr/>	\$56.73

**Non-Resident**

M. H. Boyce,	\$37.83
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**DELINQUENT TAXES, 1936****Resident**

Alonzo Beatham,	\$ 1.80	
Helsie Chubbuck,	6.12	
H. F. Dewitt,	10.55	
P. K. Davis,	3.00	
Forest Ireland,	7.10	
Harry Lancaster,	3.34	
Phillip Leavitt,	26.81	
Henry Stratton,	13.53	
Fred Tash,	12.14	
May I. Tash,	22.96	
Pearl Warren,	9.52	
Dannie Pond,	15.30	
Stephen Young,	3.00	
Maurice Pond,	4.23	
	<hr/>	\$139.40

**Non-Resident**

M. H. Boyce,	\$32.00	
Charles E. Tash,	2.46	
	<hr/>	\$34.46

**1939 TAX LIEN**

Elvia Ireland and May Tash, \$49.41

**APPROPRIATIONS SUGGESTED BY SELECTMEN**

For snow removal,	\$ 300.00
Poor account,	500.00
Town debt,	500.00
Common schools,	1,000.00
Town officers' salaries,	1,000.00
Elections,	75.00
Audit,	60.00
State aid,	300.00
Town roads,	150.00
Third class maintenance,	205.00
Patrol,	300.00

LEWIS WYMAN, } *Selectmen*  
 ANDREW FLEMING, } *of*  
 LLEWELLYN HARMON, } *Chester.*

*To the Citizens of the Town of Chester:*

As Tax Collector of the town of Chester, I wish to express my sincere thanks to the town officers and the taxpayers for their unfailing cooperation with me during the past three years.

Respectfully submitted,

LEO HARMON,

*Collector.*

## SCHOOL REPORT

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*To the School Committee and Citizens of Chester:*

I submit herewith my annual report of the progress and condition of your schools.

The last school census showed a total of 92 persons between the ages of five and twenty-one.

The progress of the pupils attending school is commendable and the teachers are bending every effort to provide an education comparable to that obtained in other towns. A change was made in the North Chester teacher at the close of school while the same teacher was retained in the South Chester school.

The schools were delayed in opening in September due to financial reasons. While we feel that your town officers are doing all in their power to keep your schools open we must realize that the teachers are not able to continue without adequate compensation. At the present time Chester is paying less than surrounding towns for teachers. With this in mind, it would seem only reasonable that teachers should receive their salaries. Every effort should be made to this end, otherwise competent teachers will hesitate to apply for positions in your towns. I would like to call to your attention the following statement made by Dr. Packard, State Commissioner of Education: "Despite high tax rates we should bend our efforts to make appropriations for public schools sufficiently adequate to make possible a satisfactory educational program for our young people. We appropriate and expend moneys through public taxation for many and varied types of activity. An appropriation for public education is the only one in this category which is an investment in the future. This is an investment in our youth which

in the years ahead will be our only guarantee of a continuation of our American democratic type of government. When measured by this standard, we can easily understand that all other appropriations for public activities, it matters not how important they may be, fade into insignificance as compared with the appropriations for public education. Let us hope the day may never come when through insufficient appropriations we neglect the education of our children at the advantage of some other type of tax-supported activity." This statement from the Commissioner of Education would indicate that the education of your boys and girls should precede your roads and other activities in the matter of financial support.

At present there are eleven students from your town attending high schools. These boys and girls are doing this at a considerable sacrifice to their parents to say nothing of the hardships to the boys and girls. The records of these young people in the various schools are commendable in the great majority of cases. Parents should endeavor to encourage boys and girls to continue their education beyond the elementary grades. Our world today has no place for a boy or girl without training. We are becoming more and more a world of specialists and those who are untrained must needs be left behind.

In closing I wish to thank the school committee and citizens for the support given during the past year.

The following budget is recommended:

Teachers' salaries,	\$960.00	
Fuel,	60.00	
Janitor,	50.00	
Books and supplies,	75.00	
Tuition,	954.00	
		<u>\$2099.00</u>
Assets:		
State School Fund,	\$953.47	
Interest on School Fund,	83.00	
		<u>\$1036.47</u>
Necessary appropriation,		<u>\$1062.53</u>

Respectfully submitted,

CHARLES H. SWAN,

*Superintendent of Schools.*