

1846

Second Annual Report of the Auditors, for the Town of Brewer, for the Year 1845-46.

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SECOND ANNUAL REPORT

OF THE
AUDITORS,
FOR THE TOWN OF BREWER,
For the Year 1845—46.

Amount of Receipts by the Treasurer, from all sources, for the year ending March 4th, 1846.

Balance due the Schools, County and Town, per last years report,	657,14
Collector's Deeds,	388,07
Agricultural Money,	203,00
Uncollected Non-Resident Tax, for 1842, '43 and '44,	190,72
W. Holbrook's note, 19,99, H. K. Robinson's note, 25,00,	44,99
J. Hinks' note, 20,00, J. Severance's note, 3,57,	23,57
A. G. Jewett's receipt,	8,75
Amount raised for the support of the Poor and Miscellaneous Expenses, at the last Annual Meeting,	1274,00
Amount raised for Repair of Roads,	1000,00
" " " Support of Schools,	1000,00
Amount of Fine assessed by the District Court, for repairing Kenduskeag Road, and cost,	1302,20
Amount of County Tax,	626,72
" " State Tax,	582,38
" " Overlayings,	62,15
" " Supplemental Tax,	30,08
" " Deficiency of Highway Tax for 1844,	19,50
Amount received of town of Palermo, on account of J. Worthing and family,	57,36

Amount of J. Chapman, on account of Mary Chapman,	5,00
Amount hired of S. Moulton, on account of road fine,	550,00
Amount received of the State for bounty on Bear's heads,	4,00
Amount repaid by Trustees of School fund, for Trustees services in 1843, previously paid from Town Treasury,	3,16
Amount hired of Trustees of School Fund,	- 20,00
“ of interest on H. K. Robinson's note,	- 27,12
“ “ “ “ advertised Taxes,	- 7,62
“ “ Bank Tax, received of the State,	- 101,76
“ “ Income School Fund,	- 81,16
“ “ Orders drawn and unredeemed,	- 158,29
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	\$8428,74

Total amount of Expenditures by the Town, for the year ending March 4th, 1846.

Paid for Support of the Poor.

For support of Rhoda White,	- - - 78,00
“ “ “ C. Severance and family,	- 23,14
“ “ “ J. Gates,	- - - 43,60
“ “ “ W. Clewley and family,	- 80,99
“ “ “ S. Day,	- - - 27,50
“ “ “ B. Mudgett and family,	- 14,68
“ “ “ Eleanor Turner,	- - - 7,07
“ “ “ J. Worthing,	- - - 75
“ “ “ Mary Chapman,	- - - 8,25
“ “ “ J. Jones,	- - - 96
“ burying two children for Wm. Buker,	- 3,75
“ support of C, Severance in 1844,	- - 3,75
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\$292,44

Cash Expended on Roads, by authority of the Selectmen.

Paid Samuel Howard for work done in 1844,	6,47
“ J. Chamberlain, Jr. “ “	1,75
“ “ “ 1845,	11,35
“ S. B. Stone for work done in 1845,	4,94
“ N. Swett do. do.	1,50
“ D. Field do. do.	5,50
“ A. Sinclair do. do. on Day road,	28,92
“ “ “ do. do. on County road,	7,62
“ D. Wheeler do. do. on Rider bridge,	10,15
“ J. H. Foss do. do.	6,00
“ D. Tibbetts and others do.	4,44
“ G. Harthorne do.	3,00
“ L. Blake do.	4,66
“ W. Holbrook do.	3,00
“ J. Holyoke do.	2,25
“ C. Wiswell do.	3,25
	\$104,80
Amount paid the Road Commissioners, - -	\$920,96
Paid E. Jarvis' am't of fine on Kenduskeag road and costs,	\$1302,20

Pay of Town Officers for 1844.

Paid N. Dole for services as School Committee,	9,00
“ J. Fogg do. do.	11,50
“ J. R. Munsell do. do.	12,00
“ Jesse Dyer do. Constable,	7,00
“ J. Hinks do. Town Agent,	12,50
“ E. H. Burr do. Treasurer,	76,89
“ E. H. Burr do. laying out road,	2,00
“ S. B. Stone, E. H. Burr and T. Nickerson for services as Auditors,	10,00
	\$140,89

Pay of Town Officers for 1845.

Paid L. Howard for services as Selectman, Assessor, and Overseer of the Poor,	47,49
“ S. B. Stone for services as Selectman, Assessor, and Overseer of the Poor,	54,50
“ C. Wiswell for services as Selectman, Assessor, and Overseer of the Poor,	31,24
	\$133,23

Total amount of Abatements made in 1845.

Abatements of Taxes for 1841,	-	-	7,55
do. do. 1845,	-	-	18,65
			\$26,20

Miscellaneous Expenses for 1845.

Paid J. D. French, and D. H. French, for dam- age on account of defect in road,	\$10,00
“ L. Jones, for damage on same account,	15,00
“ For Books and Stationery,	5,56
“ P. P. Holden for Pump,	8,00
“ Justice fees in Morey case,	2,00
“ Wm. Copeland, for damage on road, awarded by Commssioners,	49,20
“ For repairing Town-House roof,	96,14
“ “ Lock for Jury Box,	10
“ “ Copy of deed from Hancock County,	1,25
“ E. H. Burr, one day giving deposition in Huntley case,	1,25
“ Postage,	1,04
“ For forwarding State tax, by Express,	75
“ S. C. Dyer, for services as trustee in 1843,	1,00
“ For printing Auditor's Reports,	7,50
“ A. Crowell, on note against the town,	100,00

Paid Execution, Hampton vs. Brewer,	-	-	158,29
“ “ Copeland vs. same,	-	-	98,61
“ “ L. Huntley, for attendance at Court,			1,08
“ Interest on Loans,	-	-	93,92
“ “ “ Town orders,	-	-	3,33
“ Bounty on Wolves,	-	-	20,00
“ Amount discount on taxes,	-	-	177,79
“ For repairing grave yard fence,	-	-	1,50
“ “ Twine for bunching Shingles,			22
“ “ painting Town Pump,			25

\$853,78

Paid E. H. Burr, for Stationery and Postage for 1844, 1,18

Amount of money appropriated for the use of Schools, apportioned and paid, as follows, viz :

District.	Scholars.	Apportioned.	Paid.
No. 1, Wm. A. Rowe, Agent,	52	68,75	20,00
“ 2, E. Holyoke,	“ 59	77,99	77,99
“ 3, (new) J. L. Barker,	“ 298	393,56	393,56
“ 5, N. D. Sawtelle,	“ 42	55,55	55,55
“ 6, G. Y. White,	“ 92	121,55	27,50
“ 7, Calvin Wiswell,	“ 46	60,83	60,83
“ 8, A. B. Farrington,	“ 48	63,47	63,47
“ 9, A. J. Rogers,	“ 71	93,83	93,83
“ 10, T. George,	“ 37	48,95	48,95
“ 11, B. Marn,	“ 33	43,67	43,67
“ 12, A. Crowell,	“ 44	58,19	58,19
“ 13, G. Harthorn,	“ 35	46,31	15,00
“ 15, T. F. Rowe,	“ 38	50,27	50,27
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	895	1182,92	\$1008,81

Sundry Payments from the Treasury, and unavailable funds in Treasurer's hands.

Amount of orders drawn and unredeemed from last year's Report,	-	-	286,00
“ of error in accounting for orders unredeemed, last year,	-	-	7,20

Amount due the schools at last year's settlement,	177,00
“ “ on County tax,	379,80
“ Collector's Deeds,	388,07
“ Taxes, advertised in 1842, '43 and '44,	148,20
“ Agricultural money,	203,00
“ Holbrook's note,	11,31
“ Robinson's “	25,00
“ Hink's “	12,45
“ Severence's “	3,57
“ Jewett's receipt,	8,75
“ Paid on County tax,	325,00
“ State Tax, paid,	582,38
“ two orders, drawn in '44 and redeemed in '45,	7,22
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	\$2564,95

Amount due on County tax, \$301,72—due the Schools,	
\$174,11—due the town, \$603,47, to balance,	\$1079,30
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	\$8428,74

Valuation of Real Estate of Residents for 1845,	\$205,450,00
“ “ Personal “ “ “	36,765,00
“ Estates of Non-Residents,	59,360,00
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Total valuation of the town for 1845,	\$301,575,00
Tax on Estates, at $\frac{1}{100}$ per centum is	5,127,45
“ “ 450 Polls, at \$1,56,	720,00
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Total amount of Tax,	\$5,847,45

*Amount of Notes against the Town, for loans, payable on demand,
with interest at six per cent.*

James Hastings,	200,00
Allen Crowell,	200,00
Mrs. Fisher,	30,00
J. Burr, guardian for L. Eaton's heirs,	50,00
N. Clark,	200,00
Trustees of School Fund, two notes,	1055,34
S. Moulton,	550,00
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Total,	\$2285,34

The School Fund, belonging to the Town, is invested as follows :

2 Notes, signed by E. H. Burr, town Treasurer,		\$1055,34
1 do. J. Wight, J. Porter & T. Gragg, dated July 12, '37,	30,00	
1 do. B. Morrill, J. B. Burr and J. Chamberlain, Jr. " "	50,00	
1 do. Z. Rogers, S. Rogers, and L. Blake, " "	50,00	
1 do. Joel Wilson, S. Wilson, and A. Wilson, " "	50,00	
1 do. John Holyoke, J. L. Barker, and R. Holyoke, " "	25,00	
1 do. G. Wiswell, L. Copeland, and W. J. Hart. " "	25,00	
1 do. A. Hill, J. D. Wilson, and Z. Lawry, " "	17,40	
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	Total Fund,	\$1392,74

The receipts from the fund for the past year have been :—

Balance of last years account,	- -	6,16
Amount of interest paid the Treasurer,	- -	81,16
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	Total,	\$87,32

The payments have been :—

To Town Treasurer for use of Schools,	- -	81,16
To Trustees for services,	- - - -	6,00
Cash on hand,	- - - -	16
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		\$87,32

Estimate of the amount necessary to be raised for the current year.

For support of the Poor,	- - - -	\$400
" pay of Town Officers,	- - - -	325
" interest on Loans,	- - - -	137
" discount on Taxes,	- - - -	125
" abatements on Taxes,	- . - -	60
" repairing and painting Town House,	-	150
" incidental expenses,	- - - -	75
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		\$1272
For payment of Loans,	- - - -	\$200
" support of Schools,	- - - -	1000
" State Tax,	- - - -	580
" County Tax,	- - - -	630
" making and repairing roads,	- - - -	1500
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		\$3910

We have had no report from the Road Commissioners, although it is expressly required by the By-Laws; we can, therefore, give no other account of their expeditures, than this—that they had from the Treasurer, \$920,96, as appears from the Books and vouchers. The Agent appointed to expend a fine on a road, is required to return his accounts into Court, within three months from the time of receiving the money. More than seven months have elapsed since the payment of the fine to E. Jarvis, yet there are no accounts to be found in the Clerk's Office; consequently, we can give no items of the expenditure of this fine. A process has been commenced in the District Court, for the recovery of the amount paid the town of Hampden, from the estate of Ephraim Johnson, but it is not yet terminated. The town accounts have been regularly kept, except an accidental omission by the Selectmen to charge for the item, "Deficiency of Highway Tax for 1844," and proper vouchers were on file for all payments. The Records of the Town Clerk are not what they should be, in all cases; plans and reports of the location or alterations of roads, should be entered on the record in full, but many of those recently made, are not recorded, and in some cases the records are not sufficiently full and explicit to show clearly the action of the town. We would call the attention of the town to the present method of collecting taxes. It allows too much time, to the detriment of the town, and it is of no benefit to individuals. Measures should be taken to enforce a more prompt collection.

All of which is respectfully submitted.

SAMUEL B. STONE,
 EDWARD H. BURR, } *Auditors.*
 THEO. NICKERSON, }

BREWER, March 4th, 1846.