1848


Brewer (Me.).

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FOURTH
ANNUAL REPORT
OF THE
AUDITORS
FOR THE TOWN OF BREWER;
For the Year 1847–48.

Pay of Town Officers in 1846.

S. C. Dyer, Treasurer, - - $77,75
J. Hinks, Agt., - - - - 1,50
S. B. Stone, Agent for repairing roads, 6,25
E. H. Burr, Services, Selectman &c., 83,87
J. L. Barker, do. do. - 50,13
T. J. Winchester, do. - 49,50
J. A. Dyer, Clerk, - - - 9,73
T. Davis, Constable, - - - 7,00
Auditors, - - - 10,00
R. K. Cushing, Superintending School Committee, - - 16,50
N. Dole, - " " 15,50
J. Fogg, - " " 15,00
J. R. Munsell, - - - 4,00

$346,23
Pay of Town Officers in 1847.

S. B. Stone, services Selectman, &c., 66.87
Benja. Morrill, " " 96.00
Calvin Wiswell, " " 29.69
J. Skinner, Treasurer, " " 83.86
E. H. Burr, Clerk, " " 5.35

$221.77

Support of the Poor in 1846.

C. Severance and family, $ 15.00
Mrs. Mudget, " " 1.14
Grave for Pond child, " " 1.00
Rhoda White, " " 19.50
W. Clewley and family, and S. Day, 18.42
Harriet C. George, " " 8.00

$63.06

Support of the Poor in 1847.

Rhoda White, " " 104.00
Samuel Spencer, " " 2.68
W. Clewley and family, and S. Day, 185.50
Harriet C. George, " " 52.00
Julia A. Pond, " " 26.00
William and Nancy Conway, " " 30.00
David Crosby, " " 8.76
Scotchman, " " 1.00
C. Severance and family, " " 103.82
J. Gates, " " 72.36
Mrs. Lucy Gragg, " " 4.75

$590.87
### Miscellaneous Expenses in 1846.

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services of Committee on division of the Town</td>
<td>$17,10</td>
</tr>
<tr>
<td>W. Holbrook for horse hire</td>
<td>$4,00</td>
</tr>
<tr>
<td>S. B. Stone, time and expense to Mass Town Landing case</td>
<td>$28,45</td>
</tr>
<tr>
<td>S. B. Stone, locating Roads</td>
<td>$7,50</td>
</tr>
<tr>
<td>J. Chamberlain</td>
<td>$2,00</td>
</tr>
<tr>
<td>Breaking Roads in District No. 4</td>
<td>$3,50</td>
</tr>
<tr>
<td>“ “ “ No. 8,</td>
<td>$6,50</td>
</tr>
<tr>
<td>“ “ “ No. 6</td>
<td>$4,00</td>
</tr>
<tr>
<td>Horse and wagon to Ellsworth</td>
<td>$2,25</td>
</tr>
<tr>
<td>Postage and Stationery</td>
<td>$4,49</td>
</tr>
<tr>
<td>Repairs on Town House</td>
<td>$77</td>
</tr>
<tr>
<td>Road Monuments</td>
<td>$6,79</td>
</tr>
<tr>
<td>F. Hobbs, legal services</td>
<td>$50,50</td>
</tr>
<tr>
<td>Expended on Road</td>
<td>$9,23</td>
</tr>
<tr>
<td>Recording Deed</td>
<td>$41</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$147,49</strong></td>
</tr>
</tbody>
</table>

### Miscellaneous Expenses in 1847.

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stationery</td>
<td>$5,21</td>
</tr>
<tr>
<td>J. Freeman, Surveying</td>
<td>$1,75</td>
</tr>
<tr>
<td>Assessors Notice</td>
<td>$1,12</td>
</tr>
<tr>
<td>Repairs on Town House</td>
<td>$7,55</td>
</tr>
<tr>
<td>Damage to C. A. Nealy, on account of defect in road, and expenses to Ellsworth</td>
<td>$39,75</td>
</tr>
<tr>
<td>A. Sinclair, damage on account of location of road</td>
<td>$10,00</td>
</tr>
<tr>
<td>Kent &amp; Cutting, services from 1840 to 1847</td>
<td>$85,00</td>
</tr>
<tr>
<td>E. Bedel, damage for location of road</td>
<td>$20,00</td>
</tr>
<tr>
<td>S. Sinclair, for damage on same account</td>
<td>$25,00</td>
</tr>
<tr>
<td>Moving Mudget House</td>
<td>$5,33</td>
</tr>
<tr>
<td>A. Ellis, damage for defect in road</td>
<td>$15,00</td>
</tr>
<tr>
<td>E. Bissell, damage on same account</td>
<td>$7,00</td>
</tr>
<tr>
<td>Repairs on Town Pump</td>
<td>$2,75</td>
</tr>
<tr>
<td>Printing Auditors Report for 1846</td>
<td>$7,00</td>
</tr>
<tr>
<td>Repairs on Burying ground Fence</td>
<td>$75</td>
</tr>
<tr>
<td>Breaking road in District No. 5</td>
<td>$6,50</td>
</tr>
<tr>
<td>Wood for Town-House</td>
<td>$3,00</td>
</tr>
<tr>
<td>Breaking road in 1848, in District No. 6</td>
<td>$3,08</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$245,79</strong></td>
</tr>
</tbody>
</table>
Dr. The Treasurer and Collector

To balance due from the Treasurer, March 2d, 1847, 479,45

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot; Amt. raised for support of Schools,</td>
<td>1200.00</td>
</tr>
<tr>
<td>&quot; &quot; Poor and Miscellaneous purposes, 1200.00</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; repair &quot; Roads, 400.00</td>
<td></td>
</tr>
<tr>
<td>&quot; State Tax $388.25, County Tax $783.40, 1171.65</td>
<td></td>
</tr>
<tr>
<td>&quot; Overlaying and Fractional gains, 153.26</td>
<td></td>
</tr>
<tr>
<td>&quot; Highway Deficiency, 1846-47, 350.55</td>
<td></td>
</tr>
<tr>
<td>&quot; Supplementary taxes, 12.33</td>
<td></td>
</tr>
<tr>
<td>&quot; Advertised and non-resident taxes for the years 1842, '43, '44, and '45,</td>
<td>261.98</td>
</tr>
<tr>
<td>&quot; Interest on advertised and non-resident Taxes, 19.70</td>
<td></td>
</tr>
<tr>
<td>&quot; Collectors Deeds, 379.75</td>
<td></td>
</tr>
<tr>
<td>&quot; Int. on Collectors deeds sold, 1.54</td>
<td></td>
</tr>
<tr>
<td>&quot; Lease of Town Landings, 82.50</td>
<td></td>
</tr>
<tr>
<td>&quot; Bank tax, 109.67</td>
<td></td>
</tr>
<tr>
<td>&quot; Int. on School Fund, 72.16</td>
<td></td>
</tr>
<tr>
<td>&quot; Cash of Town of Machias, 53.29</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; of city of Bangor on ac't of S. Spencer, 2.68</td>
<td></td>
</tr>
<tr>
<td>&quot; Orders drawn on Treasurer (not redeemed,) 251.35</td>
<td></td>
</tr>
<tr>
<td>&quot; J. Hink, note 12.45; J. Severance, note 3.57, 16.02</td>
<td></td>
</tr>
<tr>
<td>&quot; W. Holbrook, note 11.31, E. H. Burr, &quot; 67.01, 78.32</td>
<td></td>
</tr>
<tr>
<td>&quot; Thos. Gragg &quot; 20.00, A. G. Jewett, recpt. 8.75, 28.75</td>
<td></td>
</tr>
<tr>
<td>&quot; Cash of William M. Smith, in part pay for Mudget house, 10.00</td>
<td></td>
</tr>
<tr>
<td>&quot; Cash unexpended by S. B. Stone, Agt. for repairs of Roads, 1846, 12.51</td>
<td></td>
</tr>
</tbody>
</table>

$6347.46

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>By Amt. paid for the support of Schools, 1305.73</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; for support of Poor, 1846 and 1847, 653.93</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; Miscellaneous expenses, 1846 and '47, 393.28</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; County tax, 400.00</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; State tax, 388.25</td>
<td></td>
</tr>
<tr>
<td>&quot; Sawyer's receipt, for highway tax, 91.63</td>
<td></td>
</tr>
<tr>
<td>&quot; Abatements, 88.97</td>
<td></td>
</tr>
<tr>
<td>&quot; Advertised and non-resident taxes for the years 1842, '43, '44, and '46,</td>
<td>294.94</td>
</tr>
<tr>
<td>&quot; Due on Leases of Town Landings, 52.25</td>
<td></td>
</tr>
<tr>
<td>&quot; Collectors Deeds, 377.41</td>
<td></td>
</tr>
<tr>
<td>&quot; Discount on taxes, 116.02</td>
<td></td>
</tr>
<tr>
<td>&quot; Paid on Loans, prin. 40.00, int. 110.06, 150.06</td>
<td></td>
</tr>
<tr>
<td>&quot; Expended on Roads, 568.82</td>
<td></td>
</tr>
<tr>
<td>&quot; Bounty on bears and wolves, 54.00</td>
<td></td>
</tr>
<tr>
<td>&quot; Town Officers, 1846 and '47, 568.00</td>
<td></td>
</tr>
<tr>
<td>&quot; J. Hinks, Note, 12.45</td>
<td></td>
</tr>
<tr>
<td>&quot; J. Severance, Note, 3.57</td>
<td></td>
</tr>
<tr>
<td>&quot; W. Holbrook, &quot; 11.31</td>
<td></td>
</tr>
<tr>
<td>&quot; E. H. Burr, &quot; 37.00</td>
<td></td>
</tr>
<tr>
<td>&quot; Thos. Gragg, &quot; 20.00</td>
<td></td>
</tr>
<tr>
<td>&quot; A. G. Jewett, Recpt., 8.75</td>
<td></td>
</tr>
<tr>
<td>&quot; Balance due from S. C. Dyer, 227.53</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; &quot; &quot; &quot; J. Skinner, 447.46</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; &quot; &quot; the Schools, 76.10</td>
<td></td>
</tr>
</tbody>
</table>

$6347.46
Dr. Statement of the Finances of the

To Eaton's heirs, note and interest, 71,00
" J. Hastings' " " 100,00
" N. Clarks' " " 200,00
" A. Crowell's " " 200,00
" S. Moulton's " " 322,20
" Mrs. Fisher's " " 30,00
" Trustees School Fund, note and interest, 1235,34
" Unredeemed Orders, 242,87
" Balance of County Tax, 383,40
" Balance due the Schools, 76,10
" Amount of outstanding bills, say 275,00

$3135,91

Town of Brewer, Feb. 28, 1849. Cr.

Collector's Deeds, 377,41
Advertised Taxes, uncollected, 294,94
Sundry notes, 93,08
Due for rent of Landings, 52,25
Balance due from S. C. Dyer, 227,53
" " " J. Skinner to the Schools, 76,10
" " " " " County, 383,40
" " " " " " Town, 64,06

523,56

Balance against the Town, 1567,14

$3135,91

From the amount credited above, $400 may be deducted as entirely worthless, which will increase the balance against the Town to about $2000.
Amount of Money raised for the use of Schools was $1200, apportioned and paid as follows, viz. including Bank Tax and Interest on School fund.

<table>
<thead>
<tr>
<th>No. of District</th>
<th>Names of Agents</th>
<th>No. of Scholars</th>
<th>Apportioned</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Peter Chadwick.</td>
<td>67</td>
<td>$88.85</td>
<td>$88.85</td>
</tr>
<tr>
<td>2</td>
<td>Joseph Rider.</td>
<td>67</td>
<td>88.85</td>
<td>88.85</td>
</tr>
<tr>
<td>3</td>
<td>James G. Swett.</td>
<td>162</td>
<td>214.83</td>
<td>214.83</td>
</tr>
<tr>
<td>4</td>
<td>Richard H. Burr.</td>
<td>141</td>
<td>186.99</td>
<td>186.99</td>
</tr>
<tr>
<td>5</td>
<td>Nathaniel Tibbets</td>
<td>57</td>
<td>75.59</td>
<td>75.59</td>
</tr>
<tr>
<td>6</td>
<td>R. K. Cushing.</td>
<td>96</td>
<td>127.30</td>
<td>127.30</td>
</tr>
<tr>
<td>7</td>
<td>Charles Wiswell.</td>
<td>39</td>
<td>51.72</td>
<td>51.72</td>
</tr>
<tr>
<td>8</td>
<td>Reuben Freeman.</td>
<td>52</td>
<td>68.96</td>
<td>68.96</td>
</tr>
<tr>
<td>9</td>
<td>George Hart.</td>
<td>59</td>
<td>78.24</td>
<td>78.24</td>
</tr>
<tr>
<td>10</td>
<td>Eben'r Toothaker.</td>
<td>44</td>
<td>58.35</td>
<td>58.35</td>
</tr>
<tr>
<td>11</td>
<td>S. C. George.</td>
<td>33</td>
<td>43.77</td>
<td>15.00</td>
</tr>
<tr>
<td>12</td>
<td>Amos Kenney.</td>
<td>47</td>
<td>62.33</td>
<td>15.00</td>
</tr>
<tr>
<td>13</td>
<td>G. Levensellar.</td>
<td>38</td>
<td>50.40</td>
<td>50.40</td>
</tr>
<tr>
<td>14</td>
<td>Franklin Libbey.</td>
<td>39</td>
<td>51.72</td>
<td>51.72</td>
</tr>
<tr>
<td>15</td>
<td>Samuel Gardner.</td>
<td>101</td>
<td>133.93</td>
<td>133.93</td>
</tr>
</tbody>
</table>

1042  1381.83  1905.73

ABATEMENTS.

State, County, and Town, for 1846, $9,45
" " " " for 1847, 49.64
Deficiency of Highway, for 1846, 14.02
" " " " for 1847, 15.86

$88.97

TOWN VALUATION, 1847.

Real Estate, - - - $219,610
Personal Estate, - - - 53,005
Non-residents Estate, - - 55,641

Total, - $328,256

Amount of Tax at 1 1-10 per cent, 3,611.86
512 Polls, $1.00, 512.00

Total of Assessment, $4,123.86
### Apportionment of Highway Tax, in the several Districts for 1847.

<table>
<thead>
<tr>
<th>SURVEYORS NAMES</th>
<th>No. of District</th>
<th>Total Tax in labor and materials</th>
<th>Cash expended by the Selectmen</th>
<th>Length of Road</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hollis Bond</td>
<td>1</td>
<td>$143,18</td>
<td>159,50*</td>
<td>5 1/2 miles</td>
</tr>
<tr>
<td>Daniel Wheeler</td>
<td>2</td>
<td>131,62</td>
<td>107,55†</td>
<td>1 3/4 &quot;</td>
</tr>
<tr>
<td>Charles Holyoke</td>
<td>3</td>
<td>382,21</td>
<td>43,1*</td>
<td>4 1/2 &quot;</td>
</tr>
<tr>
<td>David B. Doane</td>
<td>4</td>
<td>341,59</td>
<td>38,3*</td>
<td>3 3/4 &quot;</td>
</tr>
<tr>
<td>Benjamin F. Fowls</td>
<td>5</td>
<td>352,86</td>
<td>242,25†</td>
<td>5 1/4 &quot;</td>
</tr>
<tr>
<td>Calvin Wiswell</td>
<td>6</td>
<td>161,59</td>
<td></td>
<td>6 &quot;</td>
</tr>
<tr>
<td>William Rogers</td>
<td>7</td>
<td>303,46</td>
<td>3,52</td>
<td>12 3/8 &quot;</td>
</tr>
<tr>
<td>Francis R. Leavins</td>
<td>8</td>
<td>63,63</td>
<td>55,70§</td>
<td>4 &quot;</td>
</tr>
<tr>
<td>Jacob Mann</td>
<td>9</td>
<td>98,49</td>
<td>7</td>
<td>7 &quot;</td>
</tr>
<tr>
<td>Isaac Clewley</td>
<td>10</td>
<td>57,26</td>
<td>25</td>
<td>2 1/2 &quot;</td>
</tr>
<tr>
<td>George Leavensellar</td>
<td>11</td>
<td>63,79</td>
<td>41</td>
<td>4 1/2 &quot;</td>
</tr>
</tbody>
</table>

* Making Day Road. † Rebuilding Burr Bridge. ‡ Making East Orrington Road. § Rebuilding Teeter Mill Bridge.

### The School Fund belonging to the Town is Invested as follows, viz:

- One note signed by Jeremiah Skinner as Town Treasurer, dated February 26, 1848, for $1295,34.
- One note signed by Joel Wilson, Asa Wilson, and Silman Wilson, dated July 12, 1837, for $50,00.
- One note signed by A. Hill, J. D. Wilson, and T. Lawry, for $17,40, totaling $1302,74.

### SCHOOL BOOKS.

The following named Books are used in the Public Schools, in Brewer, per order of Superintending School Committee.

1. The Bible,
2. Devotional Exercises,
3. Webster’s Dictionary,
4. Webster’s Spelling Book,
5. Swan’s Series of Reading Books, (5 books,)
6. Parley’s Geography,
7. Woodbridge’s Geography and Atlas,
8. Colburn’s Intellectual Arithmetic,
9. Greenleaf’s Introduction to the National Arithmetic,
10. Greenleaf’s National Arithmetic,
11. Weld’s Grammar and Parsing Book,
12. Comstock’s Philosophy,
13. Goodrich’s History,
14. Parley’s History.
Estimate of Amount necessary to be Raised for the Current Year.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support of Poor</td>
<td>500.00</td>
</tr>
<tr>
<td>Payment of Town Officers</td>
<td>350.00</td>
</tr>
<tr>
<td>Interest on Loans</td>
<td>170.00</td>
</tr>
<tr>
<td>Discount on Taxes</td>
<td>120.00</td>
</tr>
<tr>
<td>Abatements on Taxes</td>
<td>60.00</td>
</tr>
<tr>
<td>Incidental expenses</td>
<td>100.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,300.00</strong></td>
</tr>
<tr>
<td>Payment of Loans</td>
<td></td>
</tr>
<tr>
<td>Support of Schools</td>
<td></td>
</tr>
<tr>
<td>State Tax</td>
<td>400.00</td>
</tr>
<tr>
<td>County Tax</td>
<td>700.00</td>
</tr>
<tr>
<td>Making and repairing Roads</td>
<td>1800.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,600.00</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$5,900.00</strong></td>
</tr>
</tbody>
</table>

DANIEL WHEELER,  
DANIEL SARGENT, 2d  
SAMUEL B. STONE,  
Auditors.

Brewer, Feb. 28, 1848.

S. S. Smith, Printer, Bangor.