

1883

# Annual Report of the Selectmen of Houlton for the Year Commencing March 11th, 1882 and Ending March 10th, 1883

Houlton (Me.).

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ANNUAL REPORT  
OF THE  
SELECTMEN  
OF  
HOULTON,

FOR THE YEAR

*Commencing March 11th, 1882, and ending  
March 10th, 1883.*

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HOULTON :  
PRINTED AT THE TIMES OFFICE.  
1883.



# REPORT.



## Assessments.

State Tax,	\$3,269.96	
County Tax,	1,534.37	
Schools,	2,584.00	
Town Expenses,	9,000.00	
Payment of Debts.	2,000.00	
Fire Department,	500.00	
Reservoirs,	200 00	
Overlayings.	452.35	
	<hr/>	\$19,540.68
Amount of Real Estate,	\$482,339.00	
Amount of Personal Estate,	260,856.00	
	<hr/>	\$743,195.00

Number of Polls, 568.

Poll Tax, \$3.00.

Rate of Taxation 2 cents 4 mills on \$1.00

Rate of Highway Tax 9 1-2 mills on \$1.00

## MONEY TAX.

Tax on Real Estate,	\$11,576.14	
Tax on Personal Estate.	6,260.54	
Tax on Polls,	1,704.00	
	<hr/>	\$19,540.68

## HIGHWAY TAX.

Appropriations,	\$8,000.00	
Overlayings.	395.06	
	<hr/>	\$ 8,395.06
Amount paid Treasurer June 1st.	\$2,629.62	
Balance expended in Statute Labor,	5,765.44	
	<hr/>	\$8,395.06

## Roads, Bridges and Sidewalks.

## ROADS.

Amount of Cash Road Funds,

\$1,314.81

John Braden, labor on road,	\$8.00
J. S. Getchell, repairing plow,	8.00
James Smith & als, labor on road,	6.87
J. N. Clark, labor on road,	9.56
R. M. Mansur, paid for labor,	25.00
M. Philbrick, paid for labor,	8.00
C. H. Wilson, paid for labor,	38.50
B. L. Staples, paid for labor 1881,	55.10
J. Fitzgerald, labor on road,	6.50
George Whenman, labor on road,	2.75
Marion Monson, gravel,	20.42
James Smith, labor on horse back,	27.75
David Keaton, stone for road,	15.10
L. B. Johnson, paid for labor,	44.77

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 \$251.32

## BRIDGES.

S. L. Crawford, labor and material,	\$19.35
S. D. Cummings, labor and material,	17.75
.. .. ..	6.00
Robert Campbell, labor,	3.00
Morrill Mansur, labor and material,	33.94
R. M. Mansur, labor and material,	18.50
H. B. Cressey, labor on Cressey Bridge,	28.25
Isaac Barker, .. ..	15.00
H. A. Mansur, material .. ..	17.64
H. A. Mansur, material 1881,	33.88
L. Monson, cedar,	7.00
G. L. Hammond, logs,	25.97

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 \$226.28

## SIDEWALKS.

H. A. Mansur, materials,	\$200.48
F. W. Titcomb, material,	5.00
J. Fitzgerald, labor,	2.20
B. Small, labor,	3.50
A. H. Fogg & Co., material,	26.75
H. C. Bradbury, sleepers,	12.50
L. S. Brown, material and labor,	21.50

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 \$271.98

Balance Unexpended,

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 \$749.58

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 565.28

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 \$1,314.81

DISCOUNTS.

Amount of taxes paid Sep. 1st,	\$13,463.69	
Am't of discount on same at 10 per cent.,		\$1,346.36

INTEREST ACCOUNT.

Bond No 37 date 1879,		\$120.00	
" 38 "		60.00	
" 39 ..		60.00	
" 40 ..		74.00	
" 41 ..		60.00	
" 42 ..		60.00	
" 109 "		60.00	
" 142 ..		60.00	
" 143 ..		60.00	
" 158 ..		60.00	
" 159 ..		60.00	
" 160 ..		60.00	
" 25 1881		60.00	
" 26 ..		60.00	
" 27 ..		60.00	
" 28 ..		127.20	
" 93 ..		60.00	
" 94 ..		60.00	
" 95 ..		60.00	
Town orders,		153.61	
300 B. R. R. coupons,		1,800.00	
		<hr/>	\$3,234.81

ABATEMENTS.

On tax bills of 1878,	\$49.06	
On tax bills of 1879,		93.87
On tax bills of 1880,		236.42
On tax bills of 1881,		152.37
On tax bills of 1882,		48.88
All others,		<hr/>
		\$580.60

PAUPER ACCOUNT.

PAUPERS OFF OF THE FARM.

FRAZIER AND FAMILY.

T. M. & J. Bradbury, supplies,	\$9.05	
P. H. Berry, supplies,	17,18	
Theo. Cary, house rent,	24.00	
	<hr/>	\$50.23

MRS. BRAWN AND FAMILY 1880.

T. J, Fitzmaurice, professional service,	\$30.00	
" " cost on same,	6.00	
	<hr/>	\$36.00

## REPORT TOWN OF HOULTON.

## JUDITH B. PIKE.

Insane Hospital, board &c.,	\$116.34	
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## MARY WILSON AND CHILD.

Town of Littleton, board and nursing,	\$33.72	
A. W. Sampson, professional services,	10.00	
Mrs. Craige, care of child,	25.00	
C. P. Tenney, clothing for child,	10.28	
	<hr/>	\$79.00

## MARY A. LAWFORD.

E. G. Whitcomb, board and nursing,	\$15.00	
F. S. Sampson, professional services,	12.50	
	<hr/>	\$27.50

## MRS. RIDEOUT.

Benj. Bussey, professional services,		\$5.00
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## BEAN CHILDREN.

A. G. Putnam, boarding and care of,	\$78.10	
Isaac Barker, expenses &c. to Orphans Home,	50.00	
	<hr/>	\$128.10

## J. B. HASTINGS AND FAMILY.

T. M. & J. Bradbury, supplies,	\$5.00	
R. Sinclair, rent,	36.00	
	<hr/>	\$41.00

## CHAMBERLAIN.

J. M. Rice, coffin and box,	7.00	
W. H. Putnam, burial expenses,	6.00	
C. P. Tenney, " " "	5.00	
James Peters, care &c.,	3.00	
	<hr/>	\$21.00

## FRED EDGREN.

George Cary, professional services,		\$2.00
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## JOHN CARTWRIGHT.

Samuel Hanson, boarding and care of,		\$10.00
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## MRS. LOOLAR AND TOMAH.

T. M. & J. Bradbury, supplies,	\$17.65	
Lysander Putnam, wood,	5.75	
B. H. Putnam, wood,	2.00	
B. L. Staples, expenses home,	3.50	
	<hr/>	\$28.90

## CLAIR AND FAMILY.

T. M. & J. Bradbury, supplies,		\$15.00
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MRS. PARKS.

C. P. Tenney, clothing,	\$8.00	
J. Parks, care of,	10.00	
	<hr/>	\$18.00

McLEAN CHILDREN.

C. H. Wilson, expenses to Orphan Home,	\$16.38	
B. L. Staples, " " "	10.00	
	<hr/>	\$26.38

IOTTE.

J. M. Rice, coffin and box,		\$7.50
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MRS. DUBY.

E. Merritt & Sons, supplies,	\$5.76	
H. C. Bradbury supplies,	4.00	
	<hr/>	\$9.76

MRS. KING AND FAMILY.

H. C. Bradbury, supplies,	\$1.50	
O. B. Buzzell, supplies,	3.05	
	<hr/>	\$4.55

J. SAML. STEWART.

Town of Skowhegan, expenses and care,		\$23.60
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MRS. POWERS AND FAMILY.

T. M. & J. Bradbury, supplies,		\$7.19
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BELONGA.

S. H. Powers, coffin for child,		\$3.50
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FRED JONES.

C. H. Wilson, expenses to Eye Infirmary,		\$15.00
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MRS. HELMS.

Lysander Putnam, wood,		\$1.75
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TRANSIENT PAUPERS.

Expenses home paid by		
B. L. Staples,	\$7.50	
Railroad for fares,	29.70	
Railroad for freight,	8.85	
	<hr/>	\$46.05

EXPENSES OF TRAMPS.

A. G. Putnam,		\$8.00
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Total expenditures,	<hr/>	\$731.35
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## REPORT TOWN OF HOULTON.

	Less amount claimed from other towns.	
Easton, for J. B. Hastings,		\$41.00
F. Pike, Judith B. Pike,		116.39
		<b>\$157.39</b>
Net expenses of paupers off the Farm.		<b>\$573.94</b>

## TOWN FARM.

## PAID ON ACCOUNT OF TOWN FARM.

George W. Reed, overseer 11 months.	\$275.00
H. O. Nickerson, " 1 "	20.84
C. H. Wilson, Supplies,	44.11
E. Merritt & Sons, supplies.	75.51
T. M. & J. Bradbury, supplies.	6.18
W. P. Hill & Co., "	62.60
O. Newhouse, "	24.90
F. W. Titcomb, "	9.09
J. A. Millar, "	34.10
G. W. Williams, "	16.20
E. Woodbury, "	4.50
O. B. Buzzell, "	50.39
L. Monson, "	28.41
Page & Madigan, "	17.56
C. E. Webber, "	1.15
H. J. Hatheway, medicine.	10.76
A. H. Porter, boots &c.,	5.55
A. H. Fogg & Co., tools and hardware.	16.69
S. Friedman, clothing.	3.00
S. A. Gray, tin ware,	1.25
Isaac Barker, shoat &c.,	11.75
J. F. Holland, 2 pigs.	6.00
J. Donovan, 2 pigs,	6.00
A. A. Hannigan sawing wood.	9.00
A. Hayden, labor.	3.00
J. Fitzgerald, labor,	3.50
Dennis Cyr, labor on bark,	8.13
F. W. Stevens, labor on logs,	5.40
S. E. Baker, blacksmith work,	2.50
N. Churchill, harness work,	.50
W. H. Putnam, funeral expenses.	14.00
S. H. Powers, coffin for Welch,	6.00
H. A. Mansur, sawing lumber &c.,	29.74
" " lumber &c., 1881.	12.88
J. C. Graham, 50 bushels oats.	23.00
A. D. Leavitt, oxen.	82.62

**\$987.81**

TOWN FARM ACCOUNT.

	Dr
To 2 horses,	\$250.00
2 oxen,	160.00
3 cows,	90.00
3 yearlings,	30.00
20 bbls potatoes,	30.00
87 cords wood, lot of logs,	200.00
Tools, harnesses, sleds, wagons, and furniture,	525.00
	<u>\$1,285.00</u>
	\$2,222.81

	Cr.
By 2 oxen,	\$100.00
3 cows,	90.00
2 2 year old heifers,	30.00
2 hogs,	25.00
10 tons hay,	80.00
75 bushels of potatoes,	37.50
Grain,	30.00
Provision,	50.00
Hemlock and pine boards,	30.00
2 oxen, sold,	112.00
2 horses, sold,	275.00
Wood,     "     "	89.65
Milk,     "     "	.60
Tools, harnesses, sleds, wagons and furniture,	525.00
	<u>\$1,474.75</u>

Expenses of paupers on the farm,	748.06
Expenses of paupers off the farm,	573.94

Total net expense of paupers, \$1,322.00

Appropriations,     SCHOOL MONEY.	\$2,584.00
State school fund and Mill tax,	1,540.87

	<u>\$4,124.87</u>
Amount unexpended March 10, 1882,	1,754.59
	<u>\$5,879.46</u>

## REPORT TOWN OF HOULTON.

## Account with Schools.

Dist. No.	Am't Appropriated for year 1882	Am't Unexp'd Mar. 10, 1882.	Total Amount for year.
1	\$1,605.02	\$965.44	\$2,570.46
" " 2	604.11	349.15	953.26
" " 3	286.82	143.48	430.30
" " 4	227.15	45.00	272.15
" " 5	214.97	17.61	232.58
" " 6	227.77	140.70	368.47
" " 7	584.59	-32.50	552.09
" " 8	198.72	-11.46	187.26
" " 9	175.72	137.17	312.89

Total amount for the year,

**\$5,879.46**

## EXPENDITURES.

Dist. No. 1	\$1,578.90
" " 2	693.08
" " 3	246.25
" " 4	251.61
" " 5	213.55
" " 6	207.00
" " 7	350.83
" " 8	193.75
" " 9	253.75

**\$3,988.72**

Balance unexpended March 10,

**1,890.74****\$5,879.46**

## SCHOOL DISTRICT NO. 9

Appropriation for materials and building  
of school house in said district.

**\$300.00**

Overlaying,

**23.95****\$323.95**

## EXPENDITURES.

E. Mitchell, for lumber,	\$30.31
J. McConnell, "	18.69
J. F. Holland, "	7.50
M. M. Keaton, "	23.83
John Tierney, "	40.00
Lysander Putnam, lumber,	16.00
Kinney & Watson, "	9.50
H. T. Trisbie, "	19.90
E. Merritt & Sons,	4.20
P. McGlinchy, " and labor,	9.59
Chas. Leonard, " and sand,	12.50
Wm. Webb, " and labor,	24.55
J. S. Leighton, laths,	8.40

**254.97**

Amount brought over,	\$254.97
Chas. Gilman, bricks,	6.00
A. H. Fogg & Co., hardware &c.,	55.28
J. W. Chaney, labor,	139.00
Wm. Cogan, " "	15.00
Jedh. Niles, " "	10.70
J. A. Leighton, " "	3.75
Assessing tax and collecting,	21.20

\$505.90

Amount overdrawn and due from the district to the town,	181.95
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\$323.95

SCHOOL DISTRICT, NO. 3.

Appropriation for the repairing of school house,	150.00
Overlaying,	4.30

\$154.30

EXPENDITURES.

G. W. McGinley, lumber,	\$12.00
B. Britten, shingles,	8.00
Wm. McGinley, labor,	50.00
W. P. Kinney, labor and materials,	37.00
" " desks,	43.00
Assessing and collecting,	11.46

161.46

Amount overdrawn, and due from the district,	7.16
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\$154.30

FIRE DEPARTMENT.

A. H. Fogg & Co., 500 ft. hose and freight,	\$515.00
" " " hardware,	3.86
S. W. Taber, care of steam engine,	300.00
Engine Co., No. 1, services of 34 men,	272.00
Steam F. E. Co., " 14 "	124.00
W. H. Lyons, keeping water hole open,	5.00
J. B. Hastings, sawing wood,	9.24
John Futter, trucking,	1.50
J. H. Sinclair, belts for hosemen,	3.00
F. R. Smith, labor on Cressey bridge,	5.00
H. M. Cochran, " " "	5.00
G. M. Taber, " " "	5.00
R. Fitzpatrick " " "	1.25
Mel. Kinney " " "	3.00
A. P. M. Taber, labor on engine 1880,	4.00

\$1,256.85

## REPORT TOWN OF HOULTON.

## RESERVOIRS.

H. C. Bradbury, for labor and materials.	\$138.25
A. H. Fogg & Co., hardware,	16.22
Brown & Watson, pipe and laying &c..	100.88
H. A. Mansur, lumber.	29.41

**\$284.76**

## MISCELLANEOUS.

B. H. Putnam, postage,	\$1 56
T. C. S. Berry, witness fees.	1 62
J. N. Clark, bal. for plastering E. house,	11.40
C. H. Wilson, cons. on \$499.83, tax of 1880,	24.89
“ “ paid for French woman.	1.00
“ “ “ for printing,	.50
F. H. Anderson, painting and varnishing hearse,	19.50
L. S. Strickland, professional services.	51.00
John Fitzgerald, labor on town lot,	14.00
A Whitehead, “ on cemetery,	38.00
W. H. Putnam, “ “ fence.	6.00
Holland & Co., blank books &c	5.00
G. E. Ingalls, “ “ “	6.00
W. S. Gilman, printing,	28.75
Theo. Cary, “ ’79, ’80, and ’81,	23.50
Jas. Smith, defective sidewalk.	35.00
M. Philbrick, land damages.	75.00
R. Gallagher, nightwatch 10 n.os.	380 00
John Hagan, “ 1 “	38 00
M. M. Clark, Assisting Assessors.	21.84

**\$785.56**

## TOWN OFFICERS

B. L. Staples, Selectman, Assesor. &c .	\$250.00
Isaac Barker “ “	100.00
A. Vandine, “ “	40.00
C. H. Wilson, Treasurer.	100 00
M. M. Clark, Town Clerk, and Agent.	30.00
J. F. Holland, Auditor,	20.00
J. F. Holland, S. S. Committee.	30.00
Isaiah Record, S. S. Committee.	20.00
C. M. Powers, S. S. Committee.	15.00
Mark Gray, Constable,	10.00
A. H. Porter, Constable,	5 00
A. P. Perkins, Constable.	5.00
Wm. Dobson, Constable,	2.00

M. M. Clark, Collector Commissions.

**\$627.00****301.86**

RECAPITULATION.

Roads, bridges and sidewalks,	\$749.53	
Interest,	3,234.81	
Abatements,	580.60	
Discounts,	1,346.36	
Paupers off the farm,	573.94	
Town farm account,	1,285.00	
Schools,	3,988.72	
School district No. 9,	505.90	
"    "    No. 3,	161.46	
Fire department,	1,256.85	
Reservoirs,	284.76	
Miscellaneous bills,	785.56	
Town officers,	627.00	
Collectors commissions.	301.86	
	—————	\$15,682.35

APPROPRIATIONS FOR TOWN PURPOSES.

For support of poor, payments of debts and other expenses,	\$11,000.00	
For cash road fund,	1,314.81	
Fire department and reservoirs.	700.00	
Overlayings,	452.35	
	—————	\$13,467.16

## Liabilities and Resources.

## LIABILITIES.

Bond No.	Date.	Amts.	When due.	Where Payable.
37	June 15, 1879,	\$2,000.00	June 15, 1884	Treas. office.
38	" " " "	1,000.00	" " "	" "
42	July 1, "	1,000.00	July 1, 1883	1st. Nl Bk. B'ngor
109	Oct. 4, "	1,000.00	Oct. 4, 1884	Treas. Office
142	Dec. 16, "	1,000.00	Dec 16, "	Houlton S. Bank
143	" " "	1,000.00	" " 1885	" " "
159	" 29, "	1,000.00	" 29, 1883	M. Nl. Bk. B'ngor
160	" " "	1,000.00	" " 1884	" " " "
25	May 2, 1881,	1,000.00	May 2, 1885	Treas office
26	" " "	1,000.00	" " 1886	" "
27	" " "	1,000.00	" " 1886	" "
28	" " "	2,000.00	" " 1886	" "
93	Aug. 10,	1,000.00	Aug. 10 1887	Houlton S. Bank
94	" " "	1,000.00	" " 1887	" " "
95	" " "	1,000.00	" " 1888	" " "

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\$17,000.00

Note to Annie McHugh, 946.50

Outstanding claims, 100.00

Houlton Br. R. R. R.

Bonds, 30,000.00

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\$48,046.50

## RESOURCES.

Amount due of tax bill of 1879,	\$343.17
" " " " 1881 & 1882,	4,337.00
" " from other towns and persons	157.39
" " school district No. 9,	181.95
" " " " " 3,	7.16
" " school fund and mill tax 1882,	1,549.87
" " G. Hammond	350.00
" cash in Treasury,	181.35

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\$7,401.89

SCHEDULE OF PROPERTY BELONGING TO THE TOWN.

Farm, building and wood lot,	\$4000.00	
Stock on farm,	530.00	
Hay, furniture, tools, &c.,	800.00	
Engines, hose, ladders' &c.,	5,500.00	
Town Hall and lot.	4,500.00	
Highway tools.	50.00	
Hearse,	600.00	
Gravel lots,	150.00	
Logs and wood,	100.00	
	<u>          </u>	\$16,230.00

We recommend the following appropriations :

For the support of the poor,	1,200.00	
Interest,	3,000.00	
Discounts and abatements,	2,000.00	
Town officers,	800.00	
Payment of debts,	1,000.00	
Miscellaneous bills,	1,000.00	
	<u>          </u>	\$9,000.00

For roads, bridges and sidewalks, statute labor, \$8,000.00

And that a discount of 50 per cent. be made for cash payments to the Treasurer prior to June 1st, 1883.

Collector's and Treasurer's Account.

THOS. WALSH, Col., to C. H. WILSON, Treas.

1882,	DR.	
March, To balance on Tax bills of 1879,	\$452.62	
To Error,	53.00	
	<u>          </u>	
	\$505.62	
1883,	CR.	
March, By cash orders &c.,	162.45	
Balance,	<u>          </u>	\$343.17

M. M. CLARK, Col., to C. H. WILSON,

1882,	DR.	
March, To balance on Tax bills of '80, '81,	\$4,574.83	
“ School tax dist. No. 3.	154.30	
“ Supplementary tax,	45.73	
“ Tax bills of 1882,	6,082.00	
	<u>          </u>	
	\$10,856.86	
1883,	CR.	
March, By cash orders &c.,	6,519.86	
Balance,	<u>          </u>	\$4,337.00



## TREASURER'S REPORT.

C. H. WILSON, in account with the Town of Houlton.

1882.	Dr.		Cr.
March 10, To Bal. in Treasury.		\$2,128.59	
"    "    due of tax bills 1878.		303.35	
"    "    "    "    "    1879.		452.62	
"    "    "    "    "    1880 & '81.		4,571.83	
"    Amt. of cash tax of 1882.		19,279.17	
"    Supplementary tax. col.		45.73	
"    School dist. tax dist. No. 3.		154.30	
"    Highway cash tax,		1,314.81	
"    Rec'd for licenses.		71.50	
"    School fund. mill tax, '80.		1,293.22	
"    "    "    "    "    "    '81.		1,405.09	
"    Tel. R. R. tax, '75. to '81 inclu .		51.96	
"    Interest on tax deeds.		42.11	
"    Interest of town of Frenchville.		61.70	
"    Town of Ludlow.		275.00	
"    Temporary loan. H. S. Bank.		1,000.00	
"    2 horses, sold from farm.		275.00	
"    2 oxen.    "    "    "		112.96	
"    Wood.    "    "    "		89.65	
"    Milk.    "    "    "		.60	
		-----	\$32,932.19
By paid orders, &c.,			Cr.
"    Bonds Nos. 39, 40, 41, & 158, of '79.		\$16,474.29	
"    Interest on bonds.		4,000.00	
"    R. R. Bonds.		1,281.20	
"    State tax of 1881,		1,800.00	
"    "    "    of 1882 in part.		3,269.96	
"    ½ county tax of 1882.		142.00	
Balance due on tax bills of 1879,		800.22	
"    "    "    "    "    '81 & '82.		343.17	
"    "    "    "    "    tax deeds.		4,337.00	
"    "    "    "    "    in Treasury.		103.90	
		-----	380.45
		-----	\$32,932.19

CHARLES H. WILSON, TREASURER,

BENJ. L. STAPLES, )  
 ISAAC BARKER, ) SELECTMEN  
 ADRIAN VANDINE, ) OF  
 HOULTON.

Houlton, March 10, 1883.

## AUDITOR'S REPORT.

In entering upon the duties of Auditor, the undersigned lacked the advantage of either experience or precedent to guide him in their discharge, but his first endeavor was to ascertain, as exactly as possible, the floating or non-bonded liabilities of the Town.

His examination of the printed reports of the Selectmen, the record of orders drawn during a period of years, and other sources, gave the following result :

Town orders outstanding March 11, 1882,	\$3,782 16	
Accrued interest on the same (approximately),	301 29	
Over-due coupons on R. R. bonds not presented,	12 00	
Due from the town to the several school districts,	1,763 59	
State tax of 1881 remaining unpaid,	3,269 96	
		\$9,129 00
And to show the <i>whole</i> liabilities, add,		
Bonded debt,	21,000 00	
Interest on same computed March 10, 1882,	665 33	
Houlton Br. R. R. bonds,	30,000 00	
Interest on same computed March 10, 1882,	815 00	
		\$61,609 33

The resources of the town, as given in the Selectmen's report of that date, were \$9,684.10, of which amount three-fifths were unpaid tax bills, tax deeds and claims, subject to shrinkage only to be determined in lapse of time. On the other hand, the town was entitled to some additional credits, particularly accrued interest on the items specified, and a further amount of \$1,293.22, being the State School Fund of 1880 then still unpaid.

During the year, the regular monthly examinations, provided for in the vote of the town passed at the last annual meeting, have been carefully made and written abstracts thereof preserved, forming a continuous exhibit of the financial business of the town. Only so much of this exhibit will be detailed in this report, as is thought to be a proper and necessary supplement to the other reports printed herewith. In making these examinations, every facility has been cordially afforded, and suggestions made, have ultimately received satisfactory consideration from all other officers concerned. Certain unwarranted indulgences and unbusiness-like methods, heretofore practiced, have been materially reformed and, it is believed, finally

abandoned. There have been corresponding vouchers for all payments made, and the balance in the Treasury has been fully and periodically accounted for.

Few orders have been placed on interest during the year and these only temporarily, and whenever there have been surplus funds on hand, special effort has been made to call in outstanding orders and stop interest on floating and over-due liabilities. Of the \$9,129.00 over-due liabilities specified above, all have been cancelled except two town orders, one being quite small and at present unaccounted for, and the other representing a loan from Mrs. Annie McHugh Scribner, on which interest ceased in September last, the whole amount then due her being \$946.50. Four town bonds, Nos. 39, 40, 41 and 158, each for \$1,000.00, have been paid and no new ones issued. Also all interest has been paid as due, except two R. R. bond coupons not yet presented. Of the orders drawn during the year, all save one have been paid. And this has been accomplished without any increase of the usual liabilities in any other direction, except an omission of payment of a portion of the County tax.

Among the cash items in the Treasury at the beginning of the municipal year, were tax deeds of several years standing, charged at \$241.02. This amount has since been reduced to \$103.97, with a collection of considerable accrued interest on the amounts paid. During the year, \$71.50 has been received for licenses, being a large increase over former years, due to the special vigilance of the Treasurer and constables in this direction. The report of the Selectmen will show a relatively close collection of taxes on the part of the present efficient collector.

The next payment upon the bonded debt of the town, comes due on the first day of July next, and it is recommended that that date be fixed for the payment of taxes to secure the discount of *ten per cent.* allowed for early payment, and thereby the usual midsummer temporary loan be avoided. It is believed that this action would be generally advantageous to the town interests and still sufficiently indulgent to tax payers, in view of the liberal discount granted.

A similar discount of *five per cent.* for payments made by October first, might better meet the convenience of another class of tax payers, while on all taxes not paid within the year, interest ought to be added from January first.

The annual items of abatements now appear unduly large, and can be materially reduced, as progress is made in our present improved manner of collections.

Special attention is respectfully recommended to this important matter of *saving losses*, as being quite as essential as liberal appropriations, and justly due to every honest, prompt tax payer.

The present floating or non-bonded liabilities of the Town are as follows :

Old orders before specified, on which interest has ceased,	\$964 90	
Recent order out-standing,	36 00	
Over-due coupons of R. R. bonds not pre- sented,	12 00	
Due from the Town to the several school districts,	1890 74	
State tax of 1882—balance unpaid,	3127 96	
County tax of 1882—balance unpaid,	734 15	
		\$6,765 75
To show the <i>whole</i> liabilities, add,		
Bonded debt,	\$17,000 00	
Interest on same computed March 10, 1883,	523 50	
Houlton Br. R. R. bonds,	30,000 00	
Interest on same computed March 10, 1883,	815 00	
		\$55,104 25
Total liabilities,		

showing a reduction of \$6,505.08 from last year, and a saving to the Town of about \$432.00 annual interest.

The present resources of the Town are \$7,401.85, as given in the report of the Selectmen, and are similar in character and subject to a like, though probably smaller shrinkage, as has been specified in regard to the resources stated one year ago.

The interest account calls for an appropriation of \$3,000.00 for the coming year, and the payment of debts, for the same amount, to take up two bonds, Nos. 42 and 159, maturing in July and December, and pay the old orders out-standing.

The financial condition of the Town has materially improved during the year, and with a continuation of the present appropriations, the town debt proper can be ratably reduced each year, and extinguished prior to the maturing of the Railroad debt in 1890.

JAMES FRANK HOLLAND, Auditor.

Houlton, March 10, 1883.

## Report of the Superintending School Committee of the Town of Houlton, for the School Year 1882-83.

In accordance with a provision of the Revised Statutes of this State, the Superintending School Committee present the following report upon the schools of the town for the past year.

The presentation of such report has neither been requested by the town, nor tendered by the Committee now for many years, though members of the present and former committees have prepared reports, which never saw light. The present Board has been more ready to continue this neglect, from realizing their inability to do more than criticise past efforts, without possessing authority to retain the best teachers, or relieve those less efficient, unless found absolutely deficient in scholarship, and then often under unpleasant conditions.

By law, it is made the duty of district agents to notify the committee *in writing* of the date of commencement and close of every term of school, with other essential particulars, but we rarely receive even the most informal notice of either, and generally learn only in some indirect manner of the beginning of schools, and of their close, often too late to visit them a second time, as required by law and necessary for a fair judgment upon the value of the term's work.

However, we rejoice to be able to claim a good average for our schools the past year, and in several a decided improvement from former terms.

In District No. One, (Village centre), by the ready co-operation of the agent, teachers recommended by us were secured and have been retained now for two years past, with results that have fully met our expectations. In the Primary department, Mrs. Martha A. Putnam has brought order out of confusion and done good work in every way. During two terms past, the increased attendance has necessitated the services of an assistant teacher, Miss Lucia Rose, who has now at the beginning of the spring term, been placed in charge of a new Intermediate department, temporarily located in a leased room. In the Grammar school, Miss Patie E. Hussey has made steady progress in raising the standard of both scholarship and attendance. The more advanced scholars of this district are placed under charge of the teachers of the Academy. In this district, some progress has been made of late years in grading the attendance upon the different schools, with a view that promotion to a higher department shall indicate merit and be regarded as a goal to be reached by effort,

rather than be decided by the age or whim of the scholar, as too commonly happened in the past. We count it a matter for congratulation, that whereas, not long ago, as many as three private schools were maintained within the limits of this district, not one now exists, the scholars having been drawn into the public schools.

The school building has long been insufficient, and is defective and unsuitable in every respect. The comfort and progress of the numerous scholars can only be secured by the early erection of an adequate building, which ought to be differently located.

In district No. two (Hill) a somewhat similar retention of successful teachers has been had, Mr. P. H. Gillin in winter and Miss Annie J. Hackett in summer. The irregular attendance of scholars in this district, as elsewhere, is a crying evil, and one that the parents owe to their children and themselves, to radically reform.

In district No. Three (Cary's Mills) the summer term was taught by Miss Sarah E. Mulherrin, and the winter by Mr. Adelbert W. Mansur, both experienced teachers. For some years this was the "banner district" of our town in many respects, and we trust that its inhabitants may long strive to maintain the position. Rivalry in this direction will be alike novel and profitable. Recent repairs and enlargement of the school-house, make it the most suitable and commodious in town.

In district No. Four (Foxcroft) both summer and winter terms were taught by Miss Susie I. Mulherrin, a teacher of experience, who reaches a fair degree of success.

In district No. Five (Town Farm) both summer and winter terms have been taught by Miss Hannah J. Mulherrin. This school is the smallest in town, but by no means an easy one, in which to make progress. Miss Mulherrin is believed to have succeeded as well as any recent teacher.

In district No. Six (Horseback) the summer term was taught by Miss Abbie F. Hogan, an ambitious young teacher of little experience, who succeeded better than we feared. The winter term is taught by Mr. John J. Auber, with apparent good success. This is a good school, but suffers at times from lack of harmony among the inhabitants. It is worthy of the very best teachers.

In district No. Seven (Village, North side) progress is being made under a succession of good teachers. After having reached the lowest condition possible, this school was fortunate to come under the care of Miss Kate L. Carpenter, who wrought improvements in scholarship, deportment and character, that could not be too highly commended. It was with sincere regret that your committee saw Miss Carpenter retire from our corps of teachers, but the school was fortunate in securing Miss Mary E. McGinley as her successor, though poor health limited her service to two terms. The winter term has been taught by Miss Sarah E. May, with continued satisfaction.

In district No. Eight (White Settlement) both summer and winter terms were taught by Mr. Frank W. Hovey, who had previously taught here with good success.

In district No. Nine (Niles Settlement) the spring term was taught by Miss Josephine M. Webber, who improved the department of the school and did good work generally. The two subsequent terms have been taught by Miss Sadie Chaloner, who has had the advantage of the new school-house so long needed in this growing district.

Indeed, most of our school-houses are of very inferior character and generally wanting in conveniences and apparatus. At least safe and sufficient chairs for teacher and visitors, good black-boards, and some maps or globe should be at once supplied in all.

The amount of money available for school purposes in town during the past year, was \$5,888.46, of which \$1,890.74 still remains unexpended.

The whole number of scholars in town, by the annual enumeration made on the first day of April, was 978, of whom 300 lived within the limits of district No. One, 167 in district No. Two and 122 in district No. Seven. Experience has shown that the district system for schools in towns like Houlton, having a large village population, is seriously defective, and we hope soon to see district lines done away and all the schools in town conducted under a unit system.

In view of the large and steady gains made alike in attendance, scholarship and deportment, under permanent teachers in No. One and the good progress in other districts already mentioned, due largely to the same course, we feel that we can scarcely urge too strongly, the desirability of both securing and retaining competent teachers in every school in town, just as permanently as possible. When this course is once fairly established, the matter of grading and systematizing instruction for the entire town will easily follow.

And as a prime essential in securing these advantages, we urge the necessity of a change from the present manner of engaging teachers, and that their examination ought to precede appointment and assignment to any school.

The too prevalent idea that district schools are to be farmed out among the relatives and friends of successive agents, or rotated among the various applicants, supposed to have "claims," is the bane of our present school system, (or lack of system). Our town is no more subject to reproach in this respect than many others; in fact, we believe less so than the average under this system, but still far behind the times and the rank she ought to take.

While it is true that the influence of a good teacher is felt beyond the term of labor, it is equally and painfully true that a still longer time is required to reform a school from the demoralizing effects of lax discipline and superficial teaching; hence in the employment of poor teachers, school funds are worse than wasted.

We feel that we can point with pride to the number of thorough scholars and efficient instructors who are developing among the young teachers of this town and vicinity, and that no good reasons exist why our schools cannot be speedily made to rival the best in the State, if only our citizens will take thought concerning their immense importance in moulding the minds and characters of those who are soon to become the men and women of their day. And this is a matter appealing not only to parents and guardians, but to every citizen and tax payer of the community, that is to be blessed or cursed in the future of these school children.

ISAIAH RECORD,	} Superintending	
CYRUS M. POWERS,		Sch. Com.
JAMES FRANK HOLLAND,		of Houlton.

Houlton, March 10, 1883.

NOTE.—The serious illness of the Chairman of the Board has occasioned the lack of fuller comments upon those schools visited by him chiefly, though the body of this report had already received his endorsement and signature.