

1945

Annual Report of the Plantation Officials Monhegan Maine for the Year Ending February 5, 1945

Monhegan Plantation (Me.)

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ANNUAL REPORT
of the
PLANTATION OFFICIALS

Monhegan
Maine



For the Year Ending
FEBRUARY 5, 1945

THE LINCOLN COUNTY NEWS
Damariscotta, Maine

Plantation Officers For Year 1944

Moderator

LINWOOD A. DAVIS

Plantation Clerk

IDA S. PROPER

Assessors

WALTER S. DAVIS

MAYNARD A. ORNE

ELIZABETH W. PIERCE

Treasurer

IDA S. PROPER

Tax Collector

VIRGINIA L. DAVIS

School Committee

MYRA ORNE

ELIZABETH W. PIERCE

VIRGINIA L. DAVIS

Road Commissioner

LINWOOD A. DAVIS

Fire Warden

MAYNARD A. ORNE

Constable

MAYNARD A. ORNE

Truant Officer

MAYNARD A. ORNE

Health Officer

MYRA S. ORNE

Harbor Master

RAYMOND E. PHILLIPS

Surveyor of Wood and Lumber

MAYNARD A. ORNE

Superintendent of Schools

F. L. S. MORSE

STATE OF MAINE
State Department of Audit
Augusta

October 6th, 1944.

To The Inhabitants of Monhegan Plantation:

In accordance with the request of your plantation officers, the department, represented by M. G. Allen, has completed an examination of the accounts of your plantation officials for the municipal year ended February 5, 1944.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your plantation as of that date, and summarize its fiscal transactions during the municipal year then ended.

The data obtained by us is summarized in the following:

	Comments
Exhibit A	Balance Sheet
B	Cash Receipts and Disbursements
C	1943 Valuation, Assessment and Collection
D	Statement of Departmental Operating Accounts
E	Analysis of Change in Net Surplus
Schedule 1	Reconciliation of Treasurer's Cash Balance
2	Summary of Taxes
3	Tax Deeds

Respectfully submitted

HAROLD E. CRAWFORD

STATE DEPARTMENT OF AUDIT

Municipal Auditor

COMMENTS

Cash

All receipts as recorded were examined and the cash for same was found to have been deposited in the bank currently, as summarized on Exhibit B.

Expenditures were made by check from properly authorized warrants, supported by invoices and pay rolls on file, as summarized on Exhibits B and D.

The cash balance was reconciled with the bank as per detail shown on Schedule 1.

Taxes—Property and Poll

The 1943 tax commitment was found to be in agreement with the Assessors' records. The total commitment was accounted for by cash, discounts and abatements as summarized on Schedule 2. The prior years' taxes are also summarized on Schedule 2.

The tax deeds are shown in detail on Schedule 3.

The cash collection of the current year's taxes was 98% as applied against the current commitment.

Excise Tax

The excise tax collections were verified with the copies of the receipts as follows:

1943—Receipts No. 2 to No. 5	\$17.79
1944—Receipts No. 1 to No. 4	19.53

Paid to Treasurer (Exhibit B) and transferred to Discounts and Abatements (Exhibit D)	<hr/> \$37.32
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Net Surplus

Reference to Exhibit A indicates that as of the close of the municipal year there was a net surplus in the amount of \$1,102.58 as compared to a net surplus of \$1,197.23 shown a year previous. This represents a reduction of \$94.65 in the net surplus, which is analyzed on Exhibit E of this report.

General

Out test check of paid invoices and payrolls indicated they were proper charges and correctly recorded.

Victory and Withholding Tax deductions were examined and appeared to be properly recorded. Deductions were made; but payments were not sent to the Collector of Internal Revenue. It is suggested that the Collector of Internal Revenue be contacted and the proper information requested in order to straighten this matter out.

Records of dog licenses issued by your Town Clerk showed collections in the sum of \$17.50, which amount has been paid to the State Treasurer.

With the exception of cash, no external verification was made of your asset and liability accounts.

EXHIBIT A

MONHEGAN PLANTATION BALANCE SHEET—February 5, 1944 (compared with February 5, 1943)

ASSETS

Subsidiary Schedules:	February 5, 1944	February 5, 1943
1 Cash—		
General	\$1,749 55	\$1,267 58
Impounded	1,251 11	1,251 11
	<hr/>	<hr/>
	3,000 66	2,518 69
Less: Reserve for Im-		
pounded	1,251 11	1,251 11
	<hr/>	<hr/>
	\$1,749 55	\$1,267 58
Tax Accounts		
Uncollected:		
2 Taxes		6 00
3 Tax Deeds	29 09	29 09
	<hr/>	<hr/>
	29 09	35 09
	<hr/>	<hr/>
TOTAL ASSETS	\$1,778 64	\$1,302 67

LIABILITIES

Due Governmental
Agencies:

Victory and With-
holding Tax \$ 74 50

TOTAL LIABILITIES	74 50	00 00
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Surplus Accounts

Ex. D Departmental Balances

Forward

(net) \$ 601 56		\$ 105 44
-----------------	--	-----------

Ex. E Net Sur-

plus 1,102 58		1,197 23
----------------------	--	----------

	1,704 14	1,302 67
--	----------	----------

Total Liabilities and

Surplus Accounts	\$1,778 64	\$1,302 67
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EXHIBIT B

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 5, 1944

Cash Balance—February 5, 1943	\$1,267 58
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RECEIPTS

Property and Poll Taxes:

Current Year (Schedule 2)	\$4,644 98
---------------------------	------------

Excise Tax—1943	\$17 79
-----------------	---------

Excise Tax—1944	19 53
-----------------	-------

37 32

Departmental:

State
From

Sources
Other

General Govern-
ment

\$ 37 22	\$ 2 00
----------	---------

Highways and

Bridges 599 95

Education 441 20

\$1,078 37	\$ 2 00
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1,080 37 (Ex. D)

TOTAL RECEIPTS

5,762 67

TOTAL AVAILABLE

\$7,030 25

DISBURSEMENTS

Departmental Operating Accounts (Exhibit D)	5,280 70
CASH BALANCE—February 5, 1944 (Schedule 1)	\$1,749 55
	EXHIBIT C

1943 VALUATION, ASSESSMENT AND COLLECTION

Year ended February 5, 1944

VALUATION:

Real Estate—Resident	\$77,455 00	
—Non-resident	87,515 00	
		\$164,970 00
Personal Estate—Resident	\$ 964 00	
—Non-resident	100 00	
		1,064 00

TOTAL VALUATION

\$166,034 00

ASSESSMENT AND COLLECTION:

Valuation x Rate—

\$166,034 x .028	4,648 95
27 Polls @ \$3.00	81 00

TAX COMMITMENT* \$4,729 95

CREDITS TO COLLECTOR:

Cash to Treasurer	4,644 98	
Discount	81 97	
Abatements	3 00	
		\$4,729 95

COMPUTATION OF ASSESSMENT:

*Tax Commitment \$4,729 95

Requirements:

Town Appropriations	2,921 25
State Tax	1,243 83
County Tax	454 50

TOTAL APPROPRIATIONS

(Exhibit D)

4,619 58

OVERLAY—Transferred to General
Government (Exhibit D)

\$ 110 37

STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS

EXHIBIT D

Year ended February 5, 1944

	From 1942-43 Yr.	CREDITS		CHARGES		BALANCES LAPSED To Overdraft 1944-45
		Approp- riations	Departmental Receipts	Cash Dis- bursements	Other	
GENERAL GOVERNMENT						
General Government		\$ 800.00	\$ 39.22	\$ 632.89		\$316.70
PROTECTION						
Fire Fund		25.00				25.00
HEALTH AND SANITATION						
Medical Examination of		25.00		25.00		
School Children		225.00		225.00		
Garbage Disposal						
		<u>250.00</u>		<u>250.00</u>		
HIGHWAYS AND BRIDGES						
Highways and Bridges		100.00	599.95	780.72		90.65
CHARITIES						
Mothers' Aid		150.00		231.00		77.00
EDUCATION						
Schools	\$105.44	1,000.00	441.20	1,474.42	74.20	2.28
Repair		50.00		2.50		47.50
Insurance		56.25		56.25		
Superintendence		215.00		124.34		90.66
		<u>1,321.25</u>	<u>441.20</u>	<u>1,657.51</u>	<u>74.50</u>	<u>135.88</u>
UNCLASSIFIED						
Repairs to Wharf		100.00		5.25		94.75
Maine Publicity		25.00		25.00		
Discounts and Abatements		50.00	37.32		90.97	3.65
		<u>175.00</u>	<u>37.32</u>	<u>30.25</u>	<u>90.97</u>	<u>91.10</u>
CEMETERIES						
Maintenance		100.00				100.00
SPECIAL ASSESSMENTS						
State Tax		1,243.83		1,243.83		
County Tax		454.50		454.50		
		<u>1,698.33</u>		<u>1,698.33</u>		
TOTAL ALL DEPARTMENTS	\$105.44	\$4,619.58	\$1,080.37	\$5,280.70	\$165.47	\$601.56
EXHIBITS	(A)	(C)	(B)	(C)	(E)	(A)

EXHIBIT E

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended February 5, 1944

Net Surplus—February 5, 1943 (Exhibit A) \$1,197 23

Transactions affecting current year:

Operating Accounts—

Charges—Departmental Balances

(lapsed) (Exhibit D)

Overdraft

94 65

NET SURPLUS—February 5, 1944 (Ex. A) \$1,102 58

SCHEDULE 1

RECONCILIATION OF TREASURER'S CASH
BALANCE

February 5, 1944

Balance per bank statement—Feb. 28, 1944 \$1,763 43

Deduct: Outstanding checks 13 88

CASH BALANCE—Feb. 5, 1944 (Exhibits A
and B)

\$1,749 55

SUMMARY OF TAXES SCHEDULE 2

February 5, 1944

Year	Uncollected 2-5-43	New Taxes	Collected	Discounts & Abatements
1943		\$4,729 95	\$4,644 98	\$84 97
1942	\$3 00			3 00
1941	3 00			3 00
	\$6 00	\$4,729 95	\$4,644 98	\$90 97
	(Ex. A)	(Ex. C)	(Ex. B)	(Ex. D)

SCHEDULE 3

TAX DEEDS

L. C. Nicholson—1935

\$ 5 67

Maynard A. Orne—1932

23 42

\$29 09

These have been settled since books closed. (Ex. A)

Assessors' Report

VALUATION MAY 5th, 1944

Real Estate, Resident		\$ 75,605 00
Real Estate, Non-Resident		89,040 00
		<hr/>
Total Estate		\$164,645 00
Personal Estate, Resident	\$686 00	
Personal Estate, Non-Resident	None	
Total Personal Estate	<hr/>	686 00
		<hr/>
Grand Total Amount		\$165,331 00
Total Value of Land		\$ 42,495 00
Total Value of Buildings		122,150 00
		<hr/>
Total Amount Land and Buildings		\$164,645 00
Stock in Trade, 2	\$490 00	
Shipping, 2 boats, 37 tons	196 00	
Musical Instruments, none		
Total Amount Personal		
Property	<hr/>	686 00
		<hr/>
Grand Total Amount		\$165,331 00
Number of Polls taxed	26	
Number of Polls exempt	22	
Rate of Taxation	.0295	

ASSESSMENTS

State Tax	\$1,243 83
County Tax	454 50
Town Appropriations	3,101 00
Overlay	77 33
	<hr/>
Total Assessments	\$4,876 66

AMOUNT OF TAXES

Tax on Personal and Real Estate	\$4,876 66
Poll Tax	78 00

Total Tax Committed Collector	\$4,954 66
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PLANTATION APPROPRIATIONS FOR YEAR 1944

School	\$1,100 00
Plantation Expenses	600 00
Medical Exam., School Children	25 00
Disposal of Garbage	225 00
Advertising Resources of Maine	25 00
Roads, Bridges and Snow Removal	650 00
Plantation Wharf	200 00
Discounts and Abatements	70 00
Mothers' Aid	120 00
Overdraft	86 00
State Tax	1,243 83
County Tax	454 50
Overlay	77 33

Total	\$4,876 66
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List of Taxpayers

RESIDENT

Value of Real and Personal Estates and Amounts of Taxes assessed on same including Polls as appears on Inventory May 5th, 1944:

	\$ Value Real Est.	\$ Value Personal Est.	Tax ex Poll ex	\$ Tax on Real Est.	\$ Tax on Personal Est.	\$ Total Tax
Achorn, Ira E.						
Annabel, Albert J., Jr.						
Bates, Helen M.	750			22 13		22 13
Brackett, Elva	8600			253 70		253 70
Bracket, Ernest, Est.	1225			36 14		36 14
Brackett, Geo. F., Est.	950			28 03		28 03
Brackett, Kate F., Est.	1000			29 50		29 50
Brackett, Lorimer E.	975	325	3	28 76	9 58	41 34
Baldwin, Sidney	3100			91 45		91 45
Brown, Archibald, Est.	950			28 03		28 03
Burton, Vernon W.			ex			
Carter, Everett A.			3			3 00
Carter, Everett and Christeen	975			28 76		28 76
Chadwick, Alice M.	1475			43 51		43 51
Chadwick, Raymond J.		136	3		4 01	7 01
Chase, Mary M.	850			25 08		25 08
Colomy, Hiram E.			ex			
Colomy, Nellie M., Est.	1465			43 29		43 29
Connaway, Jay H.	300		3	8 85		11 85
Cushman, Harvey M.	225		3	6 64		9 64
Davis, Calvin V., Est.	825			24 34		24 34
Davis, Daniel M., Est.	1135			33 48		33 48
Davis, Ford W.	975	60	ex	28 76	1 77	30 53
Davis, Maurice G.			3			3 00
Davis, Ford W. and Lulu E.	300			8 85		8 85
Davis, Irene	50			1 48		1 48
Davis, Leslie P.	1450		3	42 78		45 78
Davis, Linwood A.			3			3 00
Davis, Manville W.	600		3	17 70		20 08
Davis, Walter S.	1300		ex	38 35		38 35
Day, Ferdinand L.			ex			
Day, Josephine Davis	3400			100 30		100 30
Dyer, Chas. G.			3			3 00
Dyer, Nettie M.	600			17 70		17 70
Everett, Geo. C., Est.	195			5 75		5 75
Field, Earl S.	2035		3	60 03		63 03
Field, Earl S., Jr.			ex			
Foss, Vinal S.			ex			

	Value Real Est.	Value Personal Est.	Tax Poll	Tax on Real Est.	Tax on Personal Est.	Total Tax
Green, Elizabeth	375	165		11 06	4 86	15 92
Gummere, John W.	925		3	27 29		30 29
Hudson, E. F., Est.	1195			35 25		35 25
Leonard, Geo. W.			ex			
Mazzolini, Eugene J.			3			3 00
Musfelder, Adolph D.	70		ex	2 07		2 07
Mortimer, Bessie A.	2025			59 74		59 74
Nicholson, Laurice C.	175		3	5 16		8 16
Nunan, Richard T.			ex			
Odom, Douglass H.			ex			
Odom, Harry B.			ex			
Odom, Sidney A.	2550		3	75 23		78 23
Orne, Maynard A.	475		3	14 01		17 01
Orne, Raymond S.			ex			
Orne, Thomas I.			ex			
Partridge, Ida E.	825			24 34		24 34
Phillips, Raymond E.	50		3	1 48		4 48
Pierce, Elizabeth W.	1650			48 67		48 67
Pierce, Isabel and Angeline Nunan, Est.	10750			317 12		317 12
Pierce, Frank C.	2780		ex	82 01		82 01
Pierce, Stan McG.			3			3 00
Proper, Ida S.	900			26 55		26 55
Pyle, James McAlpin	3200		3	94 40		97 40
Quinn, Everett W.			ex			
Richards, Hannah R.	400			11 80		11 80
Smith, Sarah M., Est.	275			8 11		8 11
Speed, Alphonso	750		ex	22 12		22 12
Stanley, Alfred D.			ex			
Stanley, Dwight F.	825		3	24 33		27 33
Stanley, Henry M.	1050		3	30 97		33 97
Stanley, Wm. S.	1275		ex	37 71		37 71
Stanley, W. S. and I. T.	375			11 06		11 06
Sterling, S. W., Est.	625			18 44		18 44
Stevens, Lydia C.	460			13 57		13 57
Stevens, Marie M.	380			11 21		11 21
Stevens, Joseph A.			3			3 00
Townsend, Fred L.	850		3	25 08		28 08
Townsend, Josephine A.	20			59		59
Wallace, Ellsworth H.	800		3	23 60		26 60
Wendell, Walt C.			ex			
Werdensall, Jean M. D.	1420			41 89		41 89
Wincapaw, Ernest G., Est.	750			22 13		22 13
Wincapaw, Everett L.	325		3	9 58		12 58
Wincapaw, Frank L., Est.	475			14 01		14 01
Winter, Andrew	900		3	26 55		29 55

NON-RESIDENT

Values of Real and Personal Estates and Amounts
of Taxes assessed on same as appears in Inventory
May 5th, 1944:

	Value Real Estate	Tax on Real Estate	Total Tax
Abbott, Edgar	\$ 50	\$ 1 48	\$ 1 48
Arnold, Weld	300	8 85	8 85
Burton, Oscar E.	500	14 75	14 75
Barker, Alice M.	1925	56 79	56 79
Black, Douglass C.	1500	44 25	44 25
Bogdonore, A. J.	650	19 18	19 18
Bogdonore, Pearl	50	1 48	1 48
Brackett, Courtland A.	1050	30 98	30 98
Bright, Carolina D., Est.	1650	48 68	48 68
Bussey, Gertrude T.	1560	46 02	46 02
Cole, Isa E.	1025	30 24	30 24
Cabot, Caroline A.	2435	71 83	71 83
Cabot, John, M. D.	605	17 85	17 85
Campbell, Wm.	75	2 21	2 21
Cannajaharie Library	1850	54 58	54 58
Cartwright, Isabel	1275	37 61	37 61
Chase, Richard D.	760	22 42	22 42
Chamberlain, Margaret	1100	32 45	32 45
Cobb, Wm., Est.	1300	38 35	38 35
Bingham, Wm., II	1200	31 08	31 08
Cochrane, Constance	1900	56 05	56 05
Dow, Jennie P.	50	1 48	1 48
Dunbar, Elizabeth W.	1050	30 98	30 98
Dunbar, Jessie A.	750	22 13	22 13
Ebert, Chas. G.	1000	29 50	29 50
Edison, Theodore M.	700	20 65	20 65
Elliott, Ethel M.	200	5 90	5 90
Edwards, Edward, Est.	600	17 70	17 70
Emerick, Frederic	120	3 54	3 54
Farrel, Wm.	800	23 60	23 60
Fite, Warner	825	21 37	21 37
Fuller, Alfred	1125	29 14	29 14
Gales, Mabel	150	3 88	3 88
Gleason, Mrs. Clarke	60	1 77	1 77
Goodwin, Pauline M.	120	3 54	3 54
Ham, Mabel, Est.	40	1 18	1 18
Hamilton, May C., Est.	100	2 95	2 95
Hartman, E. M.	50	1 48	1 48
Hebbard, Leota	100	2 95	2 95
Hekking, Wm. M.	1080	31 86	31 86
Hodgkins, Fred L.	300	8 85	8 85
Hovey, Wm., Est.	60	1 77	1 77
Howland, Ethel	1400	41 30	41 30
Huntington, Maud M.	100	2 95	2 95
Holden, Elinor Irwin, Est.	5175	152 66	152 66
Hutchins, Mildred B.	660	19 47	19 47
Jackson, Lucy E.	60	1 77	1 77
Jenney, Lora P.	255	7 52	7 52
Kelsey, Mary	1025	30 23	30 23

	Value Real Estate	Tax on Real Estate	Total Tax
Kent, Sarah H.	675	19 91	19 91
Knowlton, Maud B.	1000	29 50	29 50
Lotz, Louise	75	2 21	2 21
Lewis, Mary, Est.	100	2 95	2 95
Lee, Gerald Stanley, Est.	1375	40 56	40 56
Lamberton, Helen M.	60	1 77	1 77
Meisner, Mildred J.	2277.50	67 18	67 18
Makarove, Alex. G.	550	16 22	16 22
Mallery, Elizabeth B.	825	24 33	24 33
Mason, Mary T.	1225	36 14	36 14
Mason, Wm. Clarke	1955	57 67	57 67
McKown, Alice K.	450	13 27	13 27
McKown, F. H., Est.	100	2 59	2 59
Mori, Helen	60	1 77	1 77
Moore, Geo. H., Est.	1100	32 45	32 45
Mortimer, Mignonette S.	100	2 59	2 59
Nelson, Elise	3400	103 30	103 30
Nichols, Mary M.	450	13 27	13 27
O'Kane, Eileen M.	1700	50 15	50 15
Pierce, Elsie J.	2277.50	67 18	67 18
Palmer, Albert R.	1725	50 88	50 88
Parsons, Mary	2185	64 45	64 45
Partridge, Margaret	495	14 60	14 60
Perrine, Martha J.	675	19 91	19 91
Peterson, Andrew, Est.	10	29	29
Pettingill, Arthur G.	50	1 47	1 47
Partridge, Mrs. John F.	2600	76 70	76 70
Portland Wharf and Land Co.	150	4 42	4 42
Rollins, June B.	2300	76 85	76 85
Randall, Asa G.	60	1 77	1 77
Rothrock, Elizabeth M.	60	1 77	1 77
Rothrock, Harry A.	60	1 77	1 77
Rothrock, Joseph T.	60	1 77	1 77
Reed, Aljurette A.	120	3 54	3 54
Schneider, Theo.	1025	30 23	30 23
Silby, Minnie W.	1670	49 26	49 26
Slayton, Dorris A.	1100	32 45	32 45
Starks, Molly	600	17 70	17 70
Steele, Mrs. F. D.	850	25 07	25 07
Studley, Lawrence K.	975	28 76	28 76
Studley, Chas. A.	120	3 54	3 54
Selfridge, Russell	100	2 95	2 95
Taylor, Warner	775	22 86	22 86
Tunson, Ceron S.	1520	44 84	44 84
Treadwell, Ruth	1600	47 20	47 20
Tucker, Louise	60	1 77	1 77
Tupper, C. R.	150	4 42	4 42
Tweedy, H. H.	100	2 95	2 95
Underhill, Eliza P.	1415	41 74	41 74
Underhill, Dorothy B.	1200	35 40	35 40
Varnum, Marion K.	1225	36 13	36 13
Vaughan, Elizabeth P.	775	22 86	22 86
Wallbridge, Jean P.			

	Value Real Estate	Tax on Real Estate	Total Tax
and K. M.	810	23 89	23 89
White, Isaac J.	1025	30 23	30 23
Watts, Oliver P.	385	11 36	11 36
Wells, Juanita D.	460	13 57	13 57
Waller, Judith	80	2 36	2 36

Assessors' Report

OF APPROPRIATIONS AND MONEY EXPENDED FOR THE YEAR ENDING FEB. 5th, 1945

General Government or Plantation Expense

Feb. 5, 1944—Unexpended Balance	\$233 70
Mar. 13, 1944—Appropriation	600 00
Overlay	77 33
Dog Tax Refund	2 33
July 29—Treas. of State, Bank Stock	31 06

Total	\$944 42
Total Amount Expended	\$678 91
Feb. 5, Unexpended Balance	265 51
	<hr/>
	\$944 42

Expended

Mar. 17	L. A. Davis, Moderator	\$ 5 00
Mar. 17	Mrs. S. McG. Pierce, expense on War Loan Drive	2 40
Mar. 17	Boothbay Register, printing Re- ports	72 50
Mar. 31	B. C. Redonnett, drafting deeds	3 00
Mar. 31	Loring, Short & Harmon, 1 Val. Book, 1 Tax Collector's Book, Assessors' Notices	4 45
Apr. 14	Hutchins Bros., Tax Bills, Envel- opes	3 10
Apr. 14	Loring, Short & Harmon, Treas- urer's stationery	2 50
July 1	L. A. Davis, Ballot Clerk	4 00
July 7	E. S. Field, transportation of bal- lots	15
Aug. 26	M. A. Orne, labor at fire	24 70
Aug. 26	M. A. Orne, Election Clerk	5 00
Sept. 18	L. A. Davis, Ballot Clerk	5 00
Sept. 18	M. A. Orne, Ballot Clerk	5 00

Sept. 30	Loring, Short & Harmon, supplies	60
Oct. 16	Treas. of State, Dept. of Audit, audit of Plant. Books	40 63
Nov. 13	L. A. Davis, Election Clerk	5 00
Dec. 9	M. A. Orne, Ballot Clerk	5 00
Dec. 23	E. S. Field, transporting ballots	1 51
Jan. 15	Maine Municipal Association, service charge	15 00
Jan. 26	Loring, Short & Harmon, Assess- ors' estationery	1 00
Feb. 2	Walter S. Davis, 1st Assessor's salary	125 00
Feb. 2	Walter S. Davis, telephone and postage	84
Feb. 2	Virginia L. Davis, Coll. of Taxes' salary	100 00
Feb. 2	Virginia L. Davis, postage on tax bills and receipts, mailing tax liens	6 15
Feb. 2	Raymond Phillips, Harbor Master salary	25 00
Feb. 2	Elizabeth W. Pierce, 3rd Assessor's salary	25 00
Feb. 2	Maynard A. Orne, 2nd Assessor's salary	25 00
Feb. 2	Maynard A. Orne, Constable's sal- ary	10 00
Feb. 2	Maynard A. Orne, Fire Warden's salary	10 00
Feb. 2	Maynard S. Orne, Health Officer's salary	10 00
Feb. 5	W. S. Stanley, acknowledging liens and postage	1 06
Feb. 5	Ida S. Proper, Treasurer's salary	75 00
Feb. 5	Ida S. Proper, postage	7 48
Feb. 5	Ida S. Proper, Town Clerk's salary	35 00
Feb. 5	Ida S. Proper, Ballot Clerk	15 00

Feb. 5	Ida S. Proper, postage	2 84
Total		<u>\$678 91</u>

ROADS, BRIDGES, AND SNOW REMOVAL

Feb. 5, 1944	Unexpended Balance	\$ 9 88
Mar. 13, 1944	Appropriated	650 00
Total		<u>\$659 88</u>

Total Amount Expended	\$313 00	
Feb. 5	Unexpended Bal.	346 88
Total		<u>\$659 88</u>

		Expended
Mar. 17	L. A. Davis, labor on roads	\$ 19 80
Apr. 14	L. A. Davis, labor on roads	9 30
May 22	L. A. Davis, labor on roads	12 97
May 22	Elizabeth Green, truck	9 10
June 5	L. A. Davis, labor on roads	15 75
July 1	C. E. Overlock, lumber for bridge	62 50
July 1	Monhegan Store, truck	3 50
July 1	L. A. Davis, labor on roads	4 80
July 7	E. S. Field, freight on lumber	7 72
July 21	L. A. Davis, labor on bridge and trucking	7 20
July 21	L. A. Davis, labor on roads	5 88
Aug. 5	L. A. Davis, labor on roads	12 90
Sept. 18	L. A. Davis, labor on roads	14 90
Sept. 18	Douglass Black, land damage	25 00
Sept. 30	L. A. Davis, labor on roads	8 10
Oct. 16	L. A. Davis, labor on roads	5 40
Nov. 13	L. A. Davis, labor on roads	8 10
Nov. 13	L. A. Davis, labor on bridge (Joe Barro)	21 95
Dec. 9	L. A. Davis, labor, nails and paint for bridge	12 76
Dec. 23	L. A. Davis, labor on roads	11 20
Jan. 15	L. A. Davis, labor on roads	16 30
Jan. 26	L. A. Davis, labor on roads	13 32

Feb. 2	M. A. Orne, labor on snow	4 55
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Total	\$313 00
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MONHEGAN PLANTATION WHARF

Feb. 5	Unexpended	\$ 94 75
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Mar. 13	Appropriation	200 00
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Total	\$294 75
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Expended

Aug. 26	M. A. Orne, labor	\$ 2 40
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Dec. 23	L. A. Davis, labor	5 40
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Total	\$ 7 80
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Feb. 5	Unexpended Bal.	286 95
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\$294 75

SCHOOLS

1944

Feb. 5	Unexpended	\$ 72 22
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Mar. 13	Transferred from Surplus	500 00
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Mar. 13	Appropriation	1,100 00
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Oct. 27	Myra Orne, rent	7 00
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1945

Jan. 3	Treas. of State	395 38
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Total	\$2,074 60
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Expended

Mar. 17	Eunice L. Gould, Teacher's salary	\$122 00
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Mar. 21	Eunice L. Gould, Teacher's salary	48 80
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Apr. 13	Eunice L. Gould, Teacher's salary	48 80
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May 5	Eunice L. Gould, Teacher's salary	24 40
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May 5	Eunice L. Gould, Teacher's salary	48 80
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May 26	Eunice L. Gould, Teacher's salary	49 20
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June 15	Eunice L. Gould, Teacher's salary	75 00
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Sept. 30	Joseph B. M. Grilley, Teacher's sal.	56 00
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Oct. 16	Joseph B. M. Grilley, Teacher's sal.	56 00
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Oct. 28	Joseph B. M. Grilley, Teacher's sal.	56 00
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Nov. 13	Joseph B. M. Grilley, Teacher's sal.	56 00
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Nov. 25	Joseph B. M. Grilley, Teacher's sal.	56 00
Dec. 9	Joseph B. M. Grilley, Teacher's sal.	56 00
Dec. 23	Joseph B. M. Grilley, Teacher's sal.	44 80
Jan. 15	Joseph B. M. Grilley, Teacher's sal.	55 30
Feb. 2	Joseph B. M. Grilley, Teacher's sal.	55 30

Total		\$908 40
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**Victory and Withholding Taxes Withheld from
Teachers' Salaries**

1943

Feb. 5	Ethel M. Gilmore, victory tax	\$ 3 25
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1944

Feb. 5	Ethel M. Gilmore and Eunice L. Gould, withholding tax	71 25
June 15	Eunice L. Gould, withholding tax	52 70
Sept. 30	Joseph B. M. Grilley, withholding tax	8 00
Dec. 22	Joseph B. M. Grilley, withholding tax	46 40

Total		\$181 60
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1944

Dec. 23	Total amount Victory and Withholding Tax paid Collector of Internal Revenue, Augusta, Me.	\$181 60
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JANITOR AND FUEL

Mar. 17	E. H. Wallace, fuel	\$ 22 10
Mar. 31	E. H. Wallace, fuel	15 20
Apr. 21	E. H. Wallace, fuel	22 25
Sept. 30	L. A. Davis, janitor	5 00
Oct. 16	L. A. Davis, janitor	5 00
Oct. 16	L. A. Davis, fuel and labor	7 25
Oct. 16	Dunn & Elliott, fuel	18 60
Oct. 28	L. A. Davis, janitor	5 00
Oct. 28	L. A. Davis, fuel and labor	14 25
Nov. 13	L. A. Davis, janitor	5 00
Nov. 13	L. A. Davis, fuel	11 00

Dec. 9	L. A. Davis	7 50
Dec. 23	Dunn & Elliott, fuel	16 60
Dec. 23	L. A. Davis, janitor	15 00
Jan. 15	L. A. Davis, janitor	10 00
Jan. 26	L. A. Davis, janitor	10 00

Total	\$189 75
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BOOKS AND SUPPLIES

Mar. 17	World Book Co.	\$ 1 50
Mar. 17	E. E. Babb Co.	63
Apr. 14	MacMillan Co.	36
Oct. 16	E. E. Babb Co.	5 27
Oct. 16	Ginn Co.	1 06
Oct. 28	Row Peterson Co.	1 56
Oct. 13	World Book Co.	1 40
Oct. 13	J. B. Lippincott Co.	2 57
Oct. 25	Ginn & Co.	1 84
Oct. 25	Webster Pub. Co.	1 54
Dec. 9	MacMillan Co.	1 33
Dec. 9	Jos. B. M. Grilley	73
Feb. 2	Jos. B. M. Grilley, school paper	6 00

Total	\$ 25 79
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TUITION

Mar. 17	Leonable Connaway, Northfield Seminary	\$ 50 00
July 21	Elizabeth Field, Thomaston High School	85 00
July 21	Walter Green, Thomaston High School (½ year)	42 50
Nov. 25	Leonable Connaway, Northfield Seminary	50 00

Total	\$227 50
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FREIGHT, TRUCKING AND RENT

Mar. 31	W. S. Orne, trucking fuel	\$ 4 50
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Apr. 21	W. S. Orne, trucking fuel	1 50
July 7	Elizabeth Green, trucking school furnishings	1 75
Aug. 5	L. P. Davis, rent of house for school room	25 00
Nov. 13	Monhegan Store, trucking fuel	4 00
Dec. 23	E. S. Field, freight, fuel	3 00
Feb. 2	Russell Keene, trucking fuel	2 50

Total	\$ 42 25
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Total Amount Expended for School	\$1,575 29
Feb. 5, 1945, Unexpended Balance	499 31

Total	\$2,074 60
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SUPT. OF SCHOOL OR SCHOOL AGENT

Aug. 18	F. L. S. Morse, board and trans- portation	\$ 24 00
Feb. 5, 1945,	Unexpended	66 66

Total	\$ 90 66
Feb. 5, 1944, Unexpended	\$ 90 66

SCHOOLHOUSE REPAIRS

Feb. 5, 1944, Unexpended	\$ 47 50
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Expended

Sept. 18	L. A. Davis	\$ 5 00
Sept. 18	M. A. Orne, cleaning schoolhouse	16 00
Sept. 18	Myra Orne, cleaning schoolhouse	5 00
Jan. 18	L. A. Davis, supplies	1 84
Feb. 2	L. A. Davis, expense grate for stove	1 19
Feb. 2	Town of Boothbay Har- bor, grate for stove	5 00

Total	\$ 34 03
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Feb. 5, 1945, Unexpended	13 47	
	<hr/>	\$ 47 50

DISCOUNTS AND ABATEMENTS

Mar. 13	Appropriation		\$ 70 00
	Excise Tax		12 62
			<hr/>
	Total		\$ 82 62
	Overdraft		7 77
			<hr/>
			\$ 90 39

Expended

May 31	Discount	\$ 43 20	
July 1	Discount	47 19	
	Total	<hr/>	\$ 90 39

CEMETERY

Mar. 1943	Appropriation	\$100 00
Feb. 5	Unexpended	\$100 00

DISPOSAL OF GARBAGE

Mar. 13	Appropriation	\$225 00
Feb. 5, 1945,	Unexpended	\$225 00

FIRE FUND

Feb. 5, 1945,	Unexpended	\$ 25 00
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MAINE DEVELOPMENT COMMISSION

Mar. 13	Appropriation	\$ 25 00
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Expended

Apr. 14	State of Maine Publicity Bureau	\$ 25 00
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MEDICAL EXAMINATION OF SCHOOL CHILDREN

Mar. 13	Appropriation	\$ 25 00
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Expended

July 1	Jean Werdensall, M. D.	\$ 25 00
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MOTHERS AID

Mar. 13	Appropriation	\$120 00
	Overdraft	111 00
		<hr/>
		\$231 00

Expended		
May 5	Treas. of State, Bureau Social Welfare	\$ 63 00
Aug. 18	Treas. of State, Bureau Social Welfare	63 00
Oct. 28	Treas. of State, Bureau Social Welfare	63 00
Jan. 26	Treas. of State, Bureau Social Welfare	42 00
	Total	<hr/> \$231 00

Feb. 5	Overdraft	\$111 00
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STATE TAX

Mar. 13	Appropriation	\$1,243 83
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Expended

Nov. 25	Jos. H. McGillicudy, Treas.	\$1,243 83
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COUNTY TAX

Mar. 13	Appropriation	\$ 454 50
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Expended

Aug. 30	J. N. Glidden, Treas.	\$454 50
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LISTS OF UNEXPENDED BALANCES AND OVERDRAFTS

Plantation Expense or General Govern- ment, Unexpended	\$ 265 51
Fire Fund, Unexpended	25 00
Roads and Bridges, also Snow Removal, Unexpended	346 88
Plantation Wharf, Unexpended	286 95
School, Unexpended	499 31
Supt. of School or School Agent, Unex- pended	66 66
Schoolhouse Repairs, Unexpended	13 47
Cemetery, Unexpended	100 00
Disposal of Garbage, Unexpended	225 00
Total	<hr/> \$1,828 78

Mothers Aid, Overdraft	\$ 111 00
Discount on Taxes, Overdraft	7 77
	<hr/>
	\$ 118 77

Mothers Aid discontinued.

Respectfully submitted,

WALTER S. DAVIS,

MAYNARD A. ORNE,

ELIZABETH W. PIERCE,

Assessors of Monhegan Plantation.

Report of Collector of Taxes

MONHEGAN PLANTATION

Year Ending Feb. 5, 1945

Amount paid Treasurer		\$4,839 04
Discounts allowed on Taxes paid before July 1st		90 39
Tax Lien, property of Weld Arnold		8 85
Tax Lien, property of Asa G. Randall		1 77
Uncollected Tax, Isaac J. White in U. S. Service		30 23
		<hr/>
		\$4,970 28
Amount committed May 5, 1944	\$4,954 66	
Excise Tax	12 62	
Jos. B. M. Grilley, poll tax	3 00	
	<hr/>	\$4,970 28

Respectfully submitted,
VIRGINIA L. DAVIS,
Collector of Taxes.

Treasurer's Report

1944-1945

Feb. 6, 1944 Cash Balance Forward \$1,749 55

RECEIPTS

Property and Poll, current year	\$4,826 42	
Excise Tax	12 62	
Bank Stock	31 06	
Discounts	90 39	
Tax Deeds	32 09	
	4,992 58	

DEPARTMENTAL RECEIPTS

Education (State)	\$ 395 38	
Schoolhouse Rental	7 00	
Dog License Refund	2 33	
Partial payment, Impounded Cash, Augusta Trust Co., Boothbay Harbor, Me.	173 77	
	578 48	

Total Receipts		\$7,320 61
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Warrants Paid	\$4,702 75	
Bank Service Charge	1 34	
Cash on Hand, Feb. 6, 1945	2,616 52	
	\$7,320 61	

NOTE: Treasurer disburses money only on warrants from Selectmen.

Bank stock received from the State are taxes collected by the State on stocks of such corporations and paid to the towns according to the amount of stock held by owners residing in those towns.

The Dog License refund is from money left over from dog licenses received by the State after paying damage by dogs and Administrative expenses.

The Tax Collector receives credit on her Commitment for Liens on real estate for that year for discounts on taxes and abatement on taxes. This is done by the Selectmen drawing a warrant instructing the Treasurer to credit her with the amounts.

Respectfully submitted,

IDA S. PROPER,

Monhegan Plantation Treasurer.

Plantation Clerk's Report

of Births, Marriages and Deaths for the Year

BIRTHS

At Damariscotta, Maine, May 11, 1944, to Mr. and Mrs. Charles Elmer Rollins, a daughter, Jean Elizabeth Rollins.

MARRIAGES

At Monhegan, Maine, Aug. 29, 1944, Richard T. Nunan to Ruth Elizabeth Scherner.

At Monhegan, Maine, Nov. 16, 1944, George Henry Arneson to Elizabeth Wilgus Pierce.

DEATHS

At Rockland, Maine, Jan. 11, 1945, Starr McGregor Pierce. Age 67 years, 2 months, 18 days.

Respectfully submitted,

IDA S. PROPER,

Monhegan Plantation Clerk.

Report of The Superintendent of Schools

To the Superintending School Committee and to the Citizens of Monhegan:

Please accept this my second annual report on your schools.

Mrs. Eunice Gould finished a successful year's teaching here in June and was re-elected. During the summer she resigned to accept a school in another place. Teachers are very scarce and all efforts to procure another seemed in vain until one week after the date set for the opening of school, when Mr. Joseph Grilley was employed. Mr. Grilley is a man of excellent character and good attainments, a high school graduate with additional school training along business lines. He has a medical discharge from the United States Armed Service and was employed with the sanction of the State Commissioner of Education. The order in the school has been good, the discipline firm but kind so that the feeling seems to be very good.

Since the opening of school in September the school-house has been occupied, and it seems to me that this is better than last year's arrangement, as the library and school equipment are in the same building. The school is fortunate in having Mr. Linwood Davis as its janitor. He is kind and efficient and continually mindful of the interests of the school and the community.

The purchase of books and supplies have not been large, but I trust that these have been adequate. It has been hard to get fuel but all towns have experienced the same difficulties.

Last year the school had the same four boys through the year. This year there have been several changes but it is still a boys' school. It is certainly advisable to keep the school. The children are young to be sent away from home and if once the school were lost desirable families would hesitate to come to your beautiful island community.

I respectfully recommend that something like former social activities be resumed perhaps on a smaller scale. A Christmas tree, public gatherings for singing and other like activities would be a help to the youngsters who would thus recognize that your community was a real social unit, both interesting and attractive.

In conclusion I wish to express my appreciation of the kindness and efficiency of the School Committee. I also thank the citizens for their courtesy on all occasion.

Respectfully submitted,

F. L. S. MORSE,

State Agent for Monhegan School.

Warrant

FOR ANNUAL PLANTATION MEETING FOR YEAR 1945

To MAYNARD A. ORNE, Constable of the Plantation of Monhegan in Lincoln County, GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of said Plantation qualified to vote in Plantation affairs to assemble at the Schoolhouse in said Plantation on Monday the 12th day March, 1945 at one o'clock in the afternoon to act on the following articles, namely:

ART. 1 To choose a Moderator to preside at said meeting.

ART. 2 To hear and act on Treasurer's Report.

ART. 3 To choose all necessary Plantation officers for the ensuing year: Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Committee, Truant Officer, Constable and Surveyor of Wood and Lumber.

ART. 4 To see what action the Plantation will take in regard to supporting and maintaining the Island School for the school year 1945-1946.

ART. 5 To see if the Plantation will vote to raise and appropriate the sum of \$1400.00 for School, including Teachers' wages, fuel, janitor's service, High School tuition, books and supplies.

ART. 6 To see if the Plantation will vote to take the sum of \$200.00 from the surplus to help defray the

expense of the School for the remainder of the present School year.

ART. 7 To see if the Plantation will vote to raise and appropriate the sum of \$450.00, more or less, for Plantation expenses, including Officers' salaries, and administrative expenses.

ART. 8 To see if the Plantation will vote to raise and appropriate the sum of \$25.00 for Medical Examination of School Children.

ART. 9 To see what action the Plantation will take in regard raising and appropriating money for the Island Cemetery.

ART. 10 To see what action the Plantation will take in regard to raising and appropriating money for the disposal of garbage.

ART. 11 To see what action the Plantation will take in regard to raising and appropriating the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Sec. 82, of the Revised Statutes of Maine.

ART. 12 To see if the Plantation will vote to raise and appropriate the sum of \$500.00 for Roads and Bridges, including Snow Removal.

ART. 13 To see what sum, if any, the Plantation will vote to raise and appropriate for First Aid Medical Supplies.

ART. 14 To see if the Plantation will vote to raise and appropriate \$50.00 for Fire Fund.

ART. 15 To see if the Plantation will vote to raise and appropriate the sum of \$50.00 for Schoolhouse repairs.

ART. 16 To see if the Plantation will vote to raise and appropriate the sum of \$200.00, more or less, for repairs on Plantation Landing.

ART. 17 To see if the Plantation will vote to allow 3% discount on taxes if paid before July 1st.

ART. 18 To see what sum the Plantation will vote to raise and appropriate for discounts and abatements.

ART. 19 To see if the Plantation will vote to raise the sum of \$118.77 to pay the overdraft on Mothers Aid and discount on taxes.

ART. 20 To see if the Plantation will vote to grant the Assessors authority to hire money in anticipation of taxes should it be necessary.

ART. 21 To see if the Plantation will vote to raise and appropriate the sum necessary to bond the members of the Town Government requiring bonds by an authorized bonding company.

ART. 22 To see if the Plantation will vote to authorize the Assessors on the behalf of the Plantation to sell and dispose of any real estate acquired by the Plantation for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.

ART. 23 To see if the Plantation will vote to grant a privilege to Ellsworth H. Wallace to place a tank on

the Plantation Wharf for the purpose of furnishing the inhabitants of the Plantation with fuel oil.

The Assessors hereby give notice that they will be in session at the Schoolhouse and place of meeting on Monday the day of said meeting for the purpose of correcting the list of voters from 12:30 o'clock in the afternoon until the poles are closed. Given under our hands this 10th day of February A. D. 1945.

WALTER S. DAVIS,
MAYNARD A. ORNE,
ELIZABETH W. PIERCE,
Assessors, Monhegan Plantation.