

1941

Annual Report of the Municipal Officers of the Town of Levant Maine for the Current Year 1940-1941

Levant (Me.)

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Annual Report
of the Municipal Officers of the
Town of
Levant, Maine

For the Current Year

1940-1941



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1941
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BANGOR

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ORONO, MAINE

TOWN WARRANT

Penobscot, ss.

February 28th, 1941

*To Donald E. Mason, a Constable in the Town of Levant, in
said County,*

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants in said Town of Levant, qualified to vote in town affairs, to assemble at the Grange Hall in said town, on Monday, the 10th day of March, A. D. 1941, at ten o'clock in the forenoon, to act on the following articles, to wit:

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

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To elect three Selectmen, Assessors and Overseers of the Poor and fix their compensation.

Art. 4. To elect a member of the Superintending School Committee to serve three years.

Art. 5. To elect a Road Commissioner or Commissioners.

Art. 6. To see what sum of money the town will grant and raise to be expended for the repair of Roads and Bridges to be used for summer work.

Art. 7. To fix the daily compensation for all kinds of labor on the town ways and bridges.

Art. 8. To see what sum of money the town will grant and raise for snow removal for the years 1941-42.

Art. 9. To see what sum of money the town will grant and raise for the support of schools.

Art. 10. To see what sum of money the town will grant and raise for school appliances.

Art. 11. To see what sum of money the town will grant and raise for repair of school-houses and out-buildings.

Art. 12. To see what sum of money the town will grant and raise for high school tuition.

Art. 13. To see what sum of money the town will grant and raise for patrol maintenance for the ensuing year.

Art. 14. To see what sum of money the town will grant and raise for poor relief for the ensuing year.

Art. 15. To see what sum of money the town will grant and raise for contingent expenses for the ensuing year

Art. 16. To see what sums of money the town will grant and raise for memorial purposes, care of cemeteries and for interest on local school fund.

Art. 17. To see what sum of money the town will grant and raise for State Aid Road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Art. 18. To see what sum of money the town will grant and raise for cutting and burning bushes by the side of the highways.

Art. 19. To see what sum of money the town will grant and raise to be used exclusively on the Ferren Road so called or act anything relative thereto.

Art. 20. To see if the town will vote to purchase a road-machine and raise money for same or act anything relative thereto.

Art. 21. To see if the town will grant and raise the sum of \$663.00 for maintenance of third class road.

Art. 22. To see if the town will grant and raise the sum of \$50.00 to be expended in conjunction with an equal amount that the State will donate and known as the 50-50 plan, or act anything relative thereto.

Art. 23. To see if the town will authorize their Selectmen to sell or lease any of the property that the town has obtained through the process of "Tax Liens" and sell any or all of the wood or lumber thereon, or act anything relative thereto.

Art. 24. To see if the town will authorize the Selectmen to purchase a Sand Spreader, and raise money for same or act anything relative thereto.

Art. 25. To see what action the town will take in procuring a suitable place for storing and preserving the records of the town, or act anything relative thereto.

Art. 26. To see if the town will vote to raise the sum of \$148.49 to be used for the purpose of supplying Supplementary Aid to George Watson an Old Age recipient which in turn is to be paid to the Eastern Maine General Hospital to defray that part of the expense that your Selectmen agreed to pay the said hospital as their part in defraying the expenses incurred in the amputation of his leg.

Art. 27. To see if the town will vote to authorize the Selectmen to employ some suitable person or persons to canvass the town and obtain a correct description and boundaries of the several parcels of real estate in the town, and raise or appropriate funds for same, or act anything relative thereto.

Art. 28. To see if the town will raise and appropriate the sum of \$50.00 for public health nursing in Levant, said sum to be expended by the State Bureau of Health, for local service.

Art. 29. To see if the town will vote to raise money and say how much, to build a fence around the Village school-yard, or act anything relative thereto.

Art. 30. To see if the town will vote to appropriate from the Contingent Fund the sum of \$30.00 to enable the town to join the "Maine Municipal Association," which will be to the advantage of the town in a saving of money.

Art. 31. To see what action the town will take in regard to compensating Linwood Bemis for the privilege of connecting to his electric meter for lights for the Tractor house or act on anything relative thereto.

Art. 32. To see if the town will authorize the Treasurer, with the consent of the Selectmen, to hire money necessary to meet the bills as they become due during the municipal year in anticipation of, and to be paid out of the current year's taxes, and to execute and deliver the negotiable note or notes of the town therefor.

Art. 33. To see if the town will vote to authorize the Selectmen to exchange the tractor for other needed road machinery, provided a suitable exchange can be arranged in their judgment, or act on anything relative thereto.

Art. 34. To see if the town will grant and raise the sum of \$114.00 for "Mothers' Aid" or act on anything relative thereto.

Art. 35. To see if the town will vote to exempt the "Grange Hall" from taxation under certain conditions which the Grange stand ready to make or act anything relative thereto.

Art. 36. To elect a Tax Collector.

Art. 37. To elect a Town Treasurer and determine the salary for performing the duties of the office.

Art. 38. To elect Constables and all other necessary town officers.

Art. 39. To see if the town will grant and raise the sum of \$1,000 to retire the note that comes due April, 1942, or act anything relative thereto.

Art. 40. To see if the town will vote to abate the real estate tax of N. A. Pomroy for the year of 1940 that was assessed on the same, or act anything relative thereto.

Art. 41. To see if the town will authorize the Selectmen to make arrangements for a P. W. A. project to grade the yard at the Village schoolhouse, or act anything relative thereto.

Art. 42. To see if the town will grant and raise a sum sufficient to cover the overdraft.

The Selectmen hereby give notice that they will be in session at the place of said meeting at 9:30 o'clock in the forenoon of the day of said meeting, for the purpose of correcting the list of voters.

Fail not to make due service of this warrant and return your doings thereon at the time and place of said meeting.

Given under our hands at Levant, this 21st day of February, A. D. 1941.

W. N. BATCHELDER,
K. F. FRENCH,
F. W. QUINN,

Selectmen of Levant.

REPORT OF SELECTMEN

Town Incorporated A. D. 1813

To the Inhabitants of the Town of Levant:

We submit the following report, which is as far as known a true record of the financial transactions of your town officers for the year ending March 1st, A. D. 1941.

Real Estate:

Resident	\$140,730.00	
Non-resident	25,670.00	
		\$166,400.00

Personal Estate:

Resident	\$33,088.00	
Non-resident	255.00	
		33,343.00

Grand Total		\$199,743.00
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ASSESSMENTS

Tax at 76 mills on the dollar	\$15,180.47	
157 Polls at \$3.00 per Poll	471.00	
		\$15,651.47

Raised by town for—

Roads and Bridges	\$900.00	
Snow Removal	800.00	
Support of Schools	2,800.00	
Patrol Maintenance	350.00	
School Appliances	205.00	
Schoolhouse Repairs	300.00	
High School Tuition	2,000.00	
Poor Relief	1,400.00	
Contingent Expenses	1,500.00	

Memorial Purposes	10.00	
Care of Cemeteries	50.00	
Int. on L. S. F. Orders	84.73	
State Aid Road	799.50	
Cutting and Burning Bushes	100.00	
Maintenance 3rd Class Road	613.00	
50-50 Road	50.00	
Payment on Town Debt	1,000.00	
Overdraft 1939-40	500.00	
Add State Tax	1,717.76	
County Tax	445.01	
Overlayings	26.47	
Supplementary Tax	107.64	
		\$15,759.11
Total amount assessed and committed to Donald E. Mason for collection		\$15,759.11

RESOURCES FOR THE YEAR

Balance March 1, 1940	\$415.05
Received from Gerald Nowell, temp. loan	2,500.00
Tax Liens and Costs	1,595.34
Ruth Goodwin, 1939 tax	407.63
Received from	
Smith, White & Stanley	7,536.46
Carleton Henderson, for rent	40.00
Gerald Nowell loan	2,000.00
Excise tax	538.47
W. C. Goodwin, 1938 tax	8.00
Ruth Goodwin, 1939 tax	85.75
Albert Miller	5.00
Town Clerk, dog licenses	100.50
Hattie Willard Estate Cem. Trust Fund	100.00
Gerald Nowell, temp. loan	2,500.00

Luella Norton, sale of land and interest	44.54
State, for State Poor	466.70
State, for Snow Removal	443.62
State, for tax on Bank Stock	8.16
State, for Equalization Fund	2,574.00
State, for 3rd Class Road Fund	1,384.62
State, for Common School Fund	1,746.50
State, for refund Dog Tax	31.18
State, for R. R. and Tel. Tax	55.80
State, for Unimproved Road Fund	569.34
State, for Special Resolve Road	565.58
Town Overdraft Fund	500.00
Earl Phillips, for old iron	1.00
B. C. Higgins, for sale of hearse house	25.00
Fred Quinn, for sale of C. E. Edmunds property	167.01
Don Mason, 1940-41 taxes	12,071.78
State, for 50-50 Road Fund	50.00
State, for Old Age Assistance	306.82
H. J. Beaudoin, by error	2.96
W. C. Goodwin, 1938 tax	44.34
Ruth Goodwin, 1939 tax	89.56
W. C. Goodwin, 1936 tax	17.30
W. C. Goodwin, 1937 tax	1.00
D. E. Mason, tax not assessed	12.00

DISBURSEMENTS

Paid for

Contingent purposes	\$2,455.40
Roads and Bridges, summer work	1,136.66
Snow Removal	1,488.96
3rd Class Road Con.	1,384.62
3rd Class Maintenance	844.20
Special Resolve Road	565.58

Highway Patrol	333.00
Cutting Bushes	137.22
50-50 Road	102.23
Unimproved Road	568.69
Poor Relief	1,636.89
State Poor	702.24
Common Schools	6,325.74
High School	2,318.38
Schoolhouse Repairs	218.00
School Appliances	205.00
Memorial Purposes	10.00
Temp. Loan	4,500.00
Interest	738.91
Dog Taxes	100.50
Care of Cemeteries	57.49
Cemetery Trust Funds	9.50
Hattie Willard Trust	100.00
State Tax	1,717.76
County Tax	445.01
Overdraft for 1939	500.00
Snow Plow Note, 1939 warrant	600.00
Ford and Smiley, snow plow note	500.00
Bernice Ruggles, note	1,500.00
Dan Harrington	5,000.00
Smith, White & Stanley, their error	32.81
State Aid Road	806.52
H. J. Beaudoin	2.96
Smith, White & Stanley, note	1,000.00
Smith, White & Stanley, interest	131.25

CONTINGENT FUND

Amount raised by town	\$1,500.00
Received	
On tax lien costs	28.50
For rent (Henderson)	40.00
Sale of Goodwin property	44.54

Sale of Edmunds property	167.01	
For R. R. and Tel. Tax	55.80	
For Bank Stock Tax	8.16	
From H. J. Beaudoin, through error	2.96	
For sale of Hearse house	25.00	
For part payment on horse sheds	5.00	
Overdrawn	729.53	
		\$2,606.50

Distributed

Office expenses	\$141.30	
Administration	975.01	
Audit and miscellaneous	363.07	
Putting on liens	18.00	
Trucking supplies	22.98	
Mother's Aid	114.00	
Town reports	75.00	
Council fees	81.00	
Street lights	11.00	
Bangor Fire Department	128.00	
To balance Int. Fund	677.14	
		\$2,606.50

ROAD AND BRIDGE FUND FOR SUMMER WORK

Amount raised by the town	\$900.00	
Overdrawn	236.66	
		\$1,136.66

Distributed

For truck service	\$412.92
For men labor	260.89
For team labor	41.25
For gravel	71.35
For plank	291.20

For road machine repairs	36.70	
For pickaxes, shovels and misc.	22.35	
	<u> </u>	\$1,136.66

The gravel that was used on the "Special Resolve Road" was taken from this fund, also some of the bills that was for labor on the State Aid Road. Through an oversight, brick failed to list on State Aid payroll is included in the above distributions. The amount of these bills were \$74.11, making the amount expended on our town roads \$1,062.55, an overdraft of \$162.55.

STATE AID ROAD ACCOUNT

Town's appropriation		\$799.50
Distributed	\$521.11	
Paid the State Treasurer to balance	285.41	806.52
		<u> </u>
Overdrawn		\$7.02

Through an error in bricks payroll, which was not discovered in time to correct before payment was made, there is due from the following persons that was overpaid the following sums, viz:

C. G. Wiggin, the sum of	\$2.24	
Wallace Pomroy, the sum of	1.90	
Earl Phillips, the sum of	.60	
Arthur Griffin, the sum of	2.28	
	<u> </u>	
Total		\$7.02

Detailed account of State Aid Road Fund:

Raised by the town	\$799.50	
Unexpended 1939	111.45	
State's share of fund	1,559.00	
	<u> </u>	
Total amount of fund		\$2,509.95

Cost of tar	\$1,867.94	
Cost of sand	514.09	
	<hr/>	
Total cost of road		2,382.03
		<hr/>
Fund unexpended		\$127.92

THIRD CLASS ROAD FUND

State's appropriation		\$1,672.12
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Distribution

Paid for		
Truck labor	\$540.29	
Hand labor	479.00	
Foreman	107.00	
Use of State's road machine	4.00	
Culverts	136.71	
	<hr/>	
Town's total	\$1,392.40	
Start for tar	278.35	
	<hr/>	1,670.75
		<hr/>
Unexpended		\$1.37

The State figures our payrolls as \$1,384.62, which would be unexpended the sum of \$9.15, which will be available this coming season.

SPECIAL RESOLVE ROAD

Appropriation by State		\$600.00
Distributed by the town	\$565.58	
For supervision by State	5.00	
	<hr/>	570.58
		<hr/>
Amount unexpended		\$29.42

UNIMPROVED ROADS

Appropriation by the State	\$567.00	
Unexpended 1939	5.38	\$572.38
Distributed		568.69
		<hr/>
Unexpended		\$3.69

CUTTING AND BURNING BUSHES

Amount raised by the town		\$100.00
Amount distributed		137.22
		<hr/>
Overdrawn		\$37.22

THIRD CLASS MAINTENANCE FUND

Amount raised by the town	\$613.00	
Balance unexpended 1939	374.22	
	<hr/>	\$987.40
Distributed		844.20
		<hr/>
Unexpended		\$143.20

PATROL FUND

Raised by the town		\$350.00
Transferred to the Old Age Assistance	\$306.82	
Paid the State Treasurer	26.18	
Unexpended	17.00	
	<hr/>	\$350.00

OLD AGE ASSISTANCE 1939

Balance March 1st, 1940		\$127.85
Distributed July 31st		\$127.85

1940

Transferred from Patrol Fund		\$306.82
Aug. 14th Dist.	\$25.57	

Aug. 27th Dist.	25.57	
Oct. 3rd Dist.	25.57	
Oct. 31st Dist.	25.57	
Nov. 27th Dist.	25.57	
Dec. 28th Dist.	25.57	
Jan. 20th Dist.	25.57	
	<hr/>	178.99
Balance		<hr/> \$127.83

The above balance will be sufficient to meet our payments to the end of year, which is to Aug. 1st, 1941.

SNOW REMOVAL FUND

Amount raised by town	\$800.00	
Overdrawn	688.96	
	<hr/>	\$1,488.96

Distributed

Paid for		
Hand-sanding	\$79.75	
Truck service	842.70	
Sand and salt	122.10	
Wingman	126.77	
Shoveling snow and sand	77.06	
Labor on snow fence	15.59	
Tractor repairs, gas and oil	219.49	
Trucking salt	1.50	
	<hr/>	\$1,488.96

POOR RELIEF FUND

Raised by the town	\$1,400.00	
Overdrawn	236.89	
	<hr/>	\$1,636.89

Expended for the Year

For the Reuben Call family	\$126.09
For Halice Cole	276.63

For Simpson children	265.00	
For Graves children	605.47	
For George Robinson family	186.30	
For A. D. McLaughlin, for wood	24.00	
For Roy Palmer, for 1939	100.00	
For Roland Manning family	24.90	
For A. B. Felker, for wood	7.50	
For Tommy Nickerson	21.00	
	<hr/>	\$1,636.89

STATE POOR RELIEF

Balance due from State, 1939	\$197.49	
Distributed 1940-41	504.75	
	<hr/>	\$702.24

Credit

Cash from State	\$466.70	
Amount due from State	235.54	
	<hr/>	\$702.24

SCHOOL FUND

Balance March 1st, 1940	\$22.57	
Amount raised by the town	2,800.00	
State school fund	1,046.50	
State Equalization Fund	2,574.00	
Int. of L. S. Orders	84.73	
	<hr/>	\$6,527.80

Distributed

Paid for		
Teaching	\$3,506.70	
Conveyance	1,865.49	
Cleaning and janitor service	230.50	
Fuel	237.50	
Textbooks and supplies	421.70	

M. T. R. A.	63.85	
Unexpended	202.06	
	<hr/>	\$6,527.80

For a detailed account of the expenditures we refer you to the School Superintendent's report.

HIGH SCHOOL TUITION

Balance March 1st, 1940	\$1.20	
Amount raised by town	2,000.00	
Amount from State School Fund	700.00	
	<hr/>	\$2,701.20
Distributed	\$2,318.38	
Unexpended	382.82	
	<hr/>	\$2,701.20

SCHOOLHOUSE REPAIR FUND

Amount raised by the town		\$300.00
Distributed	\$277.75	
Amount unexpended	22.25	
	<hr/>	\$300.00

SCHOOL APPLIANCE FUND

Amount raised by the town	\$205.00
Amount distributed	\$205.00

OVERDRAFT FUND

By assessment	\$500.00
Paid to the Town Treasurer of Levant	\$500.00

INTEREST FUND

Received from	
Smith, White & Stanley	\$36.46
Luella Norton	2.74
For interest on Edmunds taxes	7.63

For interest on cemetery trust funds	14.94	
Taken from Contingent Fund	677.14	
		\$738.91

Distributed

Paid Bernice Ruggles, 1939 int.	\$74.03	
Paid D. W. Harrington, 1939 int.	291.66	
Paid Smith, White & Stanley, inter- est on notes for one year	262.50	
Paid Smith, White & Stanley for error	32.81	
Paid Gerald Nowell, int. on temp. loans	77.91	
		\$738.91

TEMPORARY LOAN

Dr.

Received of		
Gerald Nowell, March 26th	\$2,500.00	
Gerald Nowell, June 12th	2,000.00	
Gerald Nowell, Oct. 1st	2,500.00	
		\$7,000.00

Cr.

Paid Gerald Nowell Dec. 28th	\$2,500.00	
Paid Gerald Nowell Jan. 10th, 1941	2,000.00	
To Balance	2,500.00	
		\$7,000.00

STATE TAX

Assessment		\$1,717.76
Paid State Treasurer		\$1,717.76

COUNTY TAX

Assessment		\$445.01
Paid County Treasurer		\$445.01

DOG LICENSES

Received from Town Clerk	\$100.50
Paid to State Treasurer	\$100.50

INT. ON LOCAL SCHOOL FUND ORDERS

Assessment	\$84.73
Transferred to the Common School Fund	\$84.73

CEMETERY FUND

Amount raised by the town	\$50.00
Overdrawn	7.49
	<hr/>
	\$57.49

Distributed

Paid for		
Plank for driveways, Waugh Yard	\$7.49	
Care of S. Branch Yard	10.00	
Care of Waugh Yard	25.00	
Care of Page Yard	5.00	
Care of S. Levant Yard	10.00	
	<hr/>	\$57.49

CARE OF CEMETERY LOTS (TRUST FUNDS)

Balance from 1939	\$1.94
Received from interest on trust funds	14.94
	<hr/>
	\$16.88
Distributed	\$9.50
Unexpended	7.38
	<hr/>
	\$16.88

INT. ON LOCAL SCHOOL FUND ORDERS

Assessment	\$84.73
Transferred to the Common School Acct.	\$84.73

STANDING OF THE TOWN

Assets

Cash in treasury March 1st, 1941	\$1,494.16	
Property attained by tax liens	1,470.72	
Tax liens unredeemed 1939	1,563.03	
Delinquent taxes	4,792.76	
Due from State, State Pauper Acct.	235.54	
Due from State, Snow Removal	437.70	
Trust Funds	814.13	
	<hr/>	\$10,808.04
Snow Plows not valued.		
Tractor not valued.		

Liabilities

Due the School Fund	\$202.06	
Due the Tuition Fund	282.82	
Due Gerald Nowell, temp. loan	2,500.00	
Due Smith, White & Stanley	6,500.00	
Trust Funds	814.13	
	<hr/>	\$10,299.01
Assets over Liabilities		<hr/> \$509.03

CEMETERY TRUST FUNDS

Lake Fund	\$100.00	
McKenney Fund	100.00	
Page Fund	25.00	
Booker and Hubbard Fund	150.00	
Montgomery Fund	190.00	
Mason and Smart Fund	100.00	
Hattie Willard Fund	100.00	
Interest	49.13	
	<hr/>	\$814.13

DELINQUENT TAXES

1933	\$84.67	
1934	406.88	
1935	598.76	
1936	145.78	
1937	77.80	
1938	100.57	
1939	76.55	
1940	3,301.75	
	<hr/>	\$4,792.76

DELINQUENT 1933

N. A. Pomroy	\$29.88	
Sumner Rose	50.00	
George Sewall	3.96	
Percy Teague	.83	
	<hr/>	\$84.67

DELINQUENT 1934

F. M. Colbath	\$16.80	
R. H. Colbath	49.80	
J. G. Goodwin	61.90	
Edna Lassell	96.21	
B. H. Mayhew	6.52	
Sumner Rose	105.60	
Harry Snow	3.00	
Percy Teague	57.50	
Joe Wheaton	3.00	
H. S. Watson	6.55	
	<hr/>	\$406.88

DELINQUENT 1935

F. M. Colbath	\$15.80
E. L. Corson	19.90
R. H. Colbath	54.00

Elmer Call	109.85	
J. G. Goodwin	106.21	
Edna Lassell	125.40	
B. H. Mayhew	46.10	
Harry Snow	3.00	
Percy Teague	60.80	
G. F. Watson	35.80	
H. S. Watson	21.90	
	<hr/>	\$598.76

DELINQUENT TAXES—1936

Harley Adams	\$22.48	
F. M. Colbath	4.80	
Earl French	34.40	
T. I. Hodgdon	3.00	
S. L. Hawes	12.00	
Douglass McConnell	38.50	
S. T. Rose	13.50	
C. R. Thompson	5.00	
Charles Thayer	12.10	
	<hr/>	\$145.78

DELINQUENT TAXES—1937

E. L. Corson	\$3.00	
G. M. Hodgdon	12.40	
S. L. Hawes	7.20	
Ernest McKenney	3.10	
C. E. Parkman	10.40	
Ralph Ross	1.00	
Harry Snow	2.00	
Ben Turner & Sons	29.70	
C. R. Thompson	3.00	
John Thomas	3.00	
Willie Thomas	3.00	
	<hr/>	\$77.80

DELINQUENT TAXES—1938

E. L. Corson	\$3.00	
J. P. Clements	22.59	
G. M. Hodgdon	12.25	
R. A. Hodgdon	5.98	
S. L. Hawes	6.50	
Stanley Kalloch	12.80	
L. E. Richards	3.00	
Ben Turner & Sons	29.45	
C. R. Thompson	2.00	
John Thomas	3.00	
	<hr/>	\$100.57

DELINQUENT TAXES—1939

Vern Boyd	\$1.50	
E. L. Corson	3.00	
R. A. Hodgdon	11.28	
L. L. Hawes	2.07	
Edward and Vera Leavitt	6.90	
M. E. Nye	3.00	
L. W. Turner	3.00	
Ben Turner & Sons	36.80	
C. R. Thompson	3.00	
John Thomas	3.00	
Willie Thomas	3.00	
	<hr/>	\$76.55

DELINQUENT TAXES—1940

H. W. Brann	\$31.95
Harley Adams	30.30
Omar Adams	8.32
H. J. Beaudoin	27.70
W. L. Fletcher	250.80
W. C. Brown	35.23
F. M. Colbath	3.00

Elsie Colbath	36.48	
J. P. Clement	111.68	
E. L. Corson	18.56	
Earl French	156.14	
Eleanor Goodwin	76.00	
L. M. Harvey	85.54	
Leonard Hilt	75.80	
Byron Hilt	10.64	
Ralph Hawes	3.00	
Sanford Hawes	42.90	
Robert Harris	101.14	
Harry Johnson	41.50	
Edna LaSalle	136.42	
Edward & Vera Leavitt	4.56	
M. P. Simpson	8.52	
Ada Sawyer	76.00	
W. C. Smith	53.20	
W. B. Clement	3.80	
Goodwin & Getchell	38.00	
Devises of Edith Storer	76.00	
Percy Teague	28.22	
Ben Turner & Sons	262.54	
S. C. Titcomb, Heirs of	32.00	
		<hr/>
		\$1,865.94
Jarvis Thomas	9.50	
Willie Thomas	3.00	
John Thomas	24.90	
Norman Thompson	3.00	
C. R. Thompson	3.00	
Madeline Wilson	53.20	
H. W. Weston, Heirs	95.75	
Bessie Thompson	72.20	
Elwin Tasker	3.00	
J. F. LaBritton	41.00	
H. C. Marden	19.86	
B. H. Mayhew	11.25	

Archie Mayhew, Heirs	30.40	
Daniel McPheters	3.00	
Oscar Milliken	99.46	
Everett Metivier	37.95	
O. S. Matson	25.80	
Guy Mullen	147.37	
Fred Nickerson	3.00	
Watson Nowell	14.82	
George & Nobert Overlock	60.80	
Roy Palmer	12.04	
Fred M. Phillips	3.00	
N. A. Pomroy	136.80	
H. L. Pomroy	12.54	
R. C. Randall	76.00	
W. E. Randall, Heirs	25.40	
M. P. Roberts	82.56	
W. A. Ross	38.00	
Eugene Ross	3.00	
Fred Simpson	3.00	
H. W. Stevens	15.95	
		<hr/>
		\$1,170.57

Non-Resident

W. W. Cole Heirs	53.20	
E. L. Drew	6.08	
J. U. Day	7.60	
William Foss	30.40	
Clovis Houston	40.28	
A. B. Miller	21.28	
Merton Nowell	7.60	
Clarence Peterson	15.20	
W. A. Rogan	7.60	
Roger Stevens	15.20	
Stanley Kalloch	60.80	
		<hr/>
		\$265.24

Grand Total Delinquent Taxes

\$3,301.75

ABATEMENT OF TAXES FOR THE YEAR 1936

Lewis Bragg, taxed wrong, personal	\$14.30
Lewis Bragg, poll worthless	3.00
Daniel McPheters, pauper	3.00
G. F. Watson, on relief, poll	3.00
G. F. Watson, on relief, personal	1.40
A. D. McLaughlin, on relief, personal	2.20
Galen McLaughlin, left town, poll tax	3.00

1937 TAX

Lewis Bragg, worthless, poll tax	3.00
A. B. Felker, on relief, poll tax	3.00
A. B. Felker, on relief, personal	9.10
A. D. McLaughlin, on relief, personal	5.90
G. F. Watson, on relief, personal	1.95

1938 TAX

Arthur Berth, worthless, poll tax	3.00
Elsie Colbath, unable to pay, personal	17.50
R. H. Colbath, unable to pay, poll tax	3.00
A. B. Felker, on relief, poll tax	3.00
A. B. Felker, on relief, personal	8.75
Dan McPheters, pauper, poll tax	3.00
	<hr/>
	\$91.10

ABATEMENTS FOR 1939

Arthur Berth	\$3.00
Daniel McPheters	3.00
Fred Nickerson	3.00
Ray Colbath	3.00
	<hr/>
	\$12.00

ABATEMENT OF THE FOLLOWING TAXES HAVE
BEEN MADE AND REASONS THEREFOR—1940

Don Hodgdon, paid in Holden	\$17.48	
Frank Peabody, over 70 years of age	3.00	
Guy Mullen, paid excise tax on tractor	11.40	
S. R. Griffin, paid excise tax on tractor	1.90	
C. L. Merrill, overtaxed	15.20	
Charles Cain, paid in Bangor	3.00	
Fred LaFrance, whereabouts unknown	3.00	
Lewis Lasky, whereabouts unknown	3.00	
Reuben Call, worthless	1.00	
		\$58.98

ABATEMENT OF THE FOLLOWING 1939 TAXES
HAVE BEEN MADE

Arthur Berth, state pauper	\$3.00	
Daniel McPheters, pauper of Hermon	3.00	
Fred Nickerson, worthless	3.00	
Ray Colbath, not able to pay	3.00	
		\$12.00

1939 TAX LIENS FILED AT THE REGISTRY OF
DEEDS MARCH 28TH, 1940

H. J. Beaudoin	\$210.00
W. T. Bulley	40.47
J. P. Clement	41.40
E. L. Corson	20.70
Elsie Colbath	33.12
Eleanor Goodwin	69.00
L. M. Harvey	81.63
S. L. Hawes	34.50
Robert Harris	75.90
Vernon Hooke	133.86
Edna LaSalle, Karl, Floyd and Elizabeth Brown	115.66

Edward and Vera Leavitt	82.80
Heirs of Archie Mayhew	16.49
Oscar Milliken	82.80
Guy Mullen	22.70
Fred Nickerson	117.30
George and Norbert Overlock	49.07
R. C. Randall	69.00
M. P. Roberts	73.40
Ada Sawyer	64.25
W. C. Smith	48.30
Edith Storer, Devisees of	56.40
Harry and Myrtle Snow	13.80
Ben Turner & Sons	200.10
S. C. Titcomb, Heirs of	38.00
John Thomas	27.60
H. W. Weston, Heirs of	103.50
G. F. Watson	34.50

NON-RESIDENT 1939 LIENS

Lucy Bragg	6.90
C. E. Edmunds, Heirs of	50.30
Fred Goodwin, Heirs of	10.40
Mrs. Edward Moore	34.50
A. B. Miller	41.40
B. C. Maynard	6.90

GRAND TOTAL

\$2,106.65

Fred Goodwin Heirs' property has been sold and a quit claim deed has been executed. Also the property owned by the C. E. Edmund Heirs.

LIST OF 1939 TAX LIENS REDEEMED

H. J. Beaudoin	\$210.00
Elsie Colbath	30.65
Vernon Hooke, per Pomroy	40.00
George and Norbert Overlock	49.07

R. C. Randall	69.00	
H. W. Weston Heirs	103.50	
G. F. Watson, per W. A. Ross	34.50	
B. C. Maynard	6.90	
	<hr/>	\$543.62

1939 TAX LIENS UNREDEEMED

Elsie Colbath	\$2.47	
E. L. Corson	20.70	
Eleanor Goodwin	69.00	
L. M. Harvey	81.63	
S. L. Hawes	34.50	
Robert Harris	75.90	
Vernon Hooke	93.86	
Edna LaSalle	115.66	
Edward and Vera Leavitt	82.80	
Archie Mayhew Heirs	16.49	
Oscar Milliken	82.80	
Guy Mullen	22.70	
M. P. Roberts	73.40	
Ada Sawyer	64.25	
W. C. Smith	48.30	
Harry and Myrtle Snow	13.80	
Edith Storer, Devisees of	56.40	
Ben Turner & Sons	200.10	
S. C. Titcomb Heirs	38.00	
John Thomas	27.60	
W. T. Bulley	40.47	
A. B. Miller	41.40	
Fred Nickerson	117.30	
J. P. Clement	41.40	
Lucy Bragg	6.90	
C. E. Edmunds, Heirs of	50.30	
Fred Goodwin Heirs	10.40	
Mrs. Edward Moore	34.50	
	<hr/>	\$2,106.65

Of the above list the following liens have matured from 1938 liens: Edward and Vera Leavitt, Lucy Bragg, W. T. Bulley, C. E. Edmunds Heirs, F. O. Goodwin Heirs, Harry and Myrtle Snow, Fred Nickerson.

We have received payment for the Mrs. Edward Moore lien, but the books had been closed when received, hence this explanation.

The following tax liens have been allowed to mature and the estates have become the property of the town of Levant. The following amounts include the taxes which have accrued and the cost of the liens, together with the interest on said taxes up to Dec. 1st, 1940, at five per cent.

1938 LIENS

Lucy Bragg	\$25.55	
C. E. Edmunds, Heirs of	167.51	
H. B. Nowell	171.72	
Fred and William T. Bulley	149.41	
Edward and Vera Leavitt	314.15	
Fred Nickerson	513.35	
Harry and Myrtle Snow	65.74	
F. O. Goodwin Heirs	44.54	
		\$1,451.97

The F. O. Goodwin Heirs' property has been sold, also the C. E. Edmunds property, and a quit claim deed for the same has been executed; also the C. E. Edmunds Heirs' property.

A LIST OF TAX LIENS REDEEMED IN 1940-41, TOGETHER WITH THE COST OF SAME

Elsie Colbath, 1938 lien	\$45.60
Ben Turner & Sons, 1938 lien	204.50
B. C. Maynard, 1939 lien	8.40
H. J. Beaudoin, 1938 lien	269.00
H. J. Beaudoin, 1939 lien	211.50

J. P. Clement, 1938 lien	43.50	
H. W. Weston Heirs, 1938 lien	82.50	
H. W. Weston Heirs, 1939 lien	73.50	
Guy Mullen, 1938 lien	61.77	
Norbert Overlock, 1939 lien	30.00	
Norbert Overlock, 1939 lien	20.57	
M. P. Roberts, 1938 lien	78.50	
Guy Mullen, 1938 lien	9.00	
S. L. Hawes, 1938 lien	36.50	
N. A. Pomroy (Hooke), 1939 lien	40.00	
L. M. Harvey, 1938 lien	36.62	
E. L. Corson, 1938 lien	22.50	
A. B. Miller, 1938 lien	43.50	
Guy Mullen, 1938 lien	70.73	
Earl Tozier, 1938 lien	38.50	
W. A. Ross (Watson), 1939 lien	36.00	
Elsie Colbath, 1939 lien	30.65	
H. W. Weston Heirs, 1939 lien	31.50	
R. C. Randall, 1939 lien	70.50	
	<hr/>	\$1,595.34

TREASURER'S REPORT

Debits

Cash on hand March 1, 1940	\$415.05
Received from:	
Carlton Henderson, rent	40.00
Gerald Nowell, loan	7,000.00
Leins and costs	1,595.34
Smith, White & Stanley, loan	7,536.46
Albert Miller, part payment on town house stable	5.00
Town Clerk, dog licenses	100.50
Estate of Hattie Willard, trust fund	100.00
Mrs. Lou Norton, sale of Good- win Heirs' property	44.54
Fred Quinn, sale of Edmunds Heirs' property	167.01
Town of Perham, Harris acct.	1.52
Earl Phillips, junk sold	1.00
B. C. Higgins, sale of hearse house	25.00
Helen A. Higgins, Treas., over- draft check	500.00
Helen A. Higgins, excise taxes	538.47
Merrill Trust Co., interest on trust funds	5.61
Penobscot Savings Bank, inter- est on trust funds	9.33
State, Paupers	466.70
Snow Removal	443.62
Bank Stock	8.16
Equalization, School	2,574.00
Third Class Road	1,384.62
School Fund	1,746.50

Dog License refund	31.18	
R. R. and Tel. Tax	55.80	
Maintenance of Unimproved Roads	569.34	
Special Resolve	565.58	
Highway	50.00	
Helen A. Higgins, receiver, 1935 tax	6.64	
W. C. Goodwin, 1936-1937-1938 taxes	180.99	
Ruth Goodwin, 1939 taxes	594.94	
D. E. Mason, 1940 taxes	12,083.78	
Helen A. Higgins, taxes on prop- erty acquired	82.24	
W. C. Goodwin, taxes on property acquired	46.05	
D. E. Mason, taxes on property acquired	385.58	
	<hr/>	\$39,360.55

Credits

Warrants payable, 1939	\$600.00	
Warrants payable, 1940	37,266.39	
	<hr/>	
	\$37,866.39	
Cash on hand March 1, 1941	1,494.16	
	<hr/>	\$39,360.55

Respectfully submitted,

HELEN A. HIGGINS,
Treasurer of Levant.

REPORT OF SUPERINTENDENT OF SCHOOLS

*To the Superintending School Committee and Citizens of
Levant:*

I hereby submit the report of your school department for the past municipal year. This report includes the usual detailed receipts and expenditures in the several accounts and the budget estimate for the coming year.

SUPERINTENDING SCHOOL COMMITTEE

Ruth Goodwin	Term expires 1941
John Corbin	Term expires 1942
Glenden Withee	Term expires 1943

STATISTICS

Some of these statistics were taken from the returns made to the State by your superintendent at the end of the school year ending July 1, 1940.

	Boys	Girls	Total
School Census	101	109	210
Sub-Primary	3	11	14
Grade I	10	9	19
Grade II	10	7	17
Grade III	6	10	16
Grade IV	8	13	21
Grade V	7	4	11
Grade VI	8	11	19
Grade VII	8	5	13
Grade VIII	1	8	9
Number graduating	1	10	11

Number pupils conveyed	95
Aggregate attendance	23,047.5
Average daily attendance	128
Number weeks in school year	36
Average salary of elementary teachers	\$516.00
Average salary of elementary teachers (State 1939)	\$799.03

FINANCIAL STATEMENT

TEACHERS' PAY ROLL

Name	No. Weeks	Amount
Ethelyn Philbrook	40	\$623.00
Flora Amatruda	7 1/5	102.60
Mildred Crocker	40	575.70
Velma Carter	40	583.00
Madeline Carter	16	228.00
Virginia Eldred	40	566.00
Rena French	4/5	11.40
Dorothy Robinson	10	150.00
Melba Baltzer	23	322.00
Katherine Freeman	23	345.00
Teachers' Retirement Assoc.		63.85
		<hr/>
Total		\$3,570.55

CONVEYANCE PAY ROLL

Name	No. Weeks	Amount
Avanella Corbin	40	\$438.00
A. O. Sawyer	8	40.00
Rena French	40	440.00
Florence Mason	40	457.00
Guy Mullen	40	372.50
Willis Phillips	8	48.00
National Grange Liability Co.		69.99
		<hr/>
Total		\$1,865.49

JANITORS' PAY ROLL

Name	No. Weeks	Amount
Thelma Murphy	8	\$10.00
Elsie Wiggin	17	21.25
Seavy Watson	40	88.00
Beatrice Withee	32	46.00
Ira Goodwin	4	5.00
Mildred Crocker	8	10.00
Mrs. Ralph Brick	11	19.75
Florence Mason	cleaning	1.50
Mrs. Joseph Lebretton	cleaning	8.00
Ruth Goodwin	cleaning	2.00
Helen Marden	cleaning	5.00
Vera Leavitt	cleaning	5.00
Harry McKenney	cleaning	9.00
		<hr/>
Total		\$230.50

FUEL

Name	Amount
Clifford Teague	\$34.00
John M. Bragg	58.50
E. Leavitt	70.00
John Corbin	3.50
Wallace Pomeroy	1.00
J. S. Thompson	65.00
L. M. Harvey	3.00
Charles Page	2.50
	<hr/>
Total	\$237.50

TEXTBOOKS

The Macmillan Co.	\$113.08
Educational Guild of N. E.	4.79
Ginn & Co.	6.81
American Book Company	14.22

Silver Burdett & Co.	21.53	
Scott Foresman Co.	83.18	
Laidlaw Bros.	19.69	
	<hr/>	
Total		\$263.30

SUPPLIES

J. L. Hammett & Co.	\$48.84	
Edward E. Babb & Co.	21.06	
Ethelyn Philbrick	1.75	
Gledhill Bros., Inc.	70.83	
Milton Bradley Co.	2.60	
Silver Burdett Co.	9.05	
K. L. French	2.70	
D. H. Knowlton Co.	.94	
John Corbin	.63	
	<hr/>	
Total		\$158.40

SUMMARY FOR COMMON SCHOOLS

Receipts

Appropriation	\$2,800.00	
State School Fund	1,746.50	
State Equalization Fund	2,574.00	
Interest on School Fund	84.73	
Balance, 1939-40	22.57	
	<hr/>	
		\$7,227.80

Expenditures

Teachers' Salaries	\$3,570.55
Fuel	237.50
Janitor Service	230.50
Conveyance	1,865.49
Textbooks	263.30

Supplies	158.40	
H. S. Tuition	700.00	
		<hr/>
Total		\$7,025.74
		<hr/>
Balance		\$202.06

Book and supply bills approximating \$100 had not come in when the books closed February 15.

HIGH SCHOOL TUITION

Receipts

Appropriation	\$2,000.00	
State School Fund	700.00	
Balance, 1939-40	1.20	
		<hr/>
Total		\$2,701.20

Expenditures

Higgins Classical Institute	\$235.00	
City of Brewer	43.00	
City of Bangor	1,142.34	
East Corinth Academy	327.68	
Town of Hermon	448.70	
Orono School Dept.	75.00	
Old Town School Dept.	46.66	
		<hr/>
Total		\$2,318.38
		<hr/>
Balance		\$382.82

REPAIRS

Appropriation	\$300.00
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Expenditures

Bemis Bros.	\$28.25	
Rice & Miller & Co.	40.57	
J. B. Corbin	21.48	
Ralph Brick	70.00	
Harold W. Worthen	4.45	
J. E. Drinkwater & Son	3.05	
Bangor Furniture Co.	24.75	
Louis Tibbetts	3.00	
H. C. Marden	11.00	
T. A. Perkins	4.00	
K. F. French	2.70	
Leslie McLaughlin	.75	
Florence Mason	5.00	
City of Bangor	51.75	
Ruth Goodwin	7.00	
		\$277.75
		<hr/>
Balance		\$22.25

RECOMMENDATIONS

Common Schools	\$2,800.00
High School Tuition	1,500.00
Repairs	300.00
Appliance	205.00

TEACHERS

Village Grammar	Ethelyn Philbrick
Village Primary, Spring	Dorothy Robinson
Village Primary, Fall and Winter	Melba Baltzer
West Levant Grammar	Mildred Crocker
West Levant Primary	Velma Carter
So. Levant Grammar, Spring	Madeline Carter
So. Levant Grammar, Fall and Winter	Katherine Freeman
So. Levant Primary	Virginia Eldrid

At the end of the school year Mrs. Robinson and Mrs. Carter resigned. The vacancy in the Village Primary School is being filled by Melba Baltzer, a graduate of Salem Teachers College. She holds a B. S. E. degree. Katherine Freeman is teaching in the South Levant Grammar School. She is a graduate of Castine Normal School and had had a year of successful teaching experience before coming to Levant. While in normal school, Miss Freeman did six weeks of exchange work in Levant and so could hardly be considered a stranger.

All our teachers are conscientious and efficient, doing a splendid piece of work. I doubt if better work is being done anywhere than in the Levant schools.

School finances are in excellent condition with substantial balances in the several departments, with practically all bills paid. It may be possible to ease up a little on appropriations for the coming year, but not much. It will probably be necessary to increase them again for 1942 as we have an exceptionally large seventh grade who will be ready for high school at that time. In making the school appropriations it will be necessary to keep in mind the fact that our equalization money for 1941-42 will be \$1973 compared with \$2574 for 1940-41.

The last school year was thirty-six weeks in length, an increase of two weeks over the previous year. We have no intention or desire of increasing it further. The financial statement shows that teachers have been paid for forty weeks. For several years the teachers, janitors and drivers of school conveyances were paid up to the latter part of January only. It is probably safe to assume that some time in the past payment stopped at that time because of a lack of funds and so the cost of the extra month was carried over into the following year. Now the cost of maintenance is paid to February 21. Teachers have not been paid in advance; in fact by March 10, the date for your town meeting, two weeks' salary will be due them.

At this time I will attempt a brief explanation of the state school fund as I understand it. According to a letter received from Mr. B. E. Packard, State Commissioner of Education, "the income for the state school fund is derived from $3 \frac{1}{3}$ mill tax on the assessed valuation of the state, the interest on the permanent school fund, and one-half the tax on savings banks and trust companies." In 1932, according to Commissioner Packard's letter, there was a net amount of \$2,717,440 to be allocated to the various municipalities of the state on the basis of teaching positions, school census and aggregate attendance. Since 1932, there has been a shrinkage in the income of the state school fund occasioned by the large reduction in the amount of the state valuation, the reduction in the amount of income from tax on savings banks and trust companies, and the reduction in the income of the permanent school fund. The net amount to be distributed to the towns throughout the state in 1940 was \$2,221,954 as compared to \$2,717,440 in 1932.

The statutes state that this amount shall be allocated on the basis of \$100 for each teaching position, \$3 per census child and the remainder to be distributed on the basis of aggregate attendance. Last year \$100 was allocated for each teaching position, but, because of the decrease in the state school fund, only \$1.65 was allocated per census child, and nothing for aggregate attendance.

This winter bills have been introduced in the legislature providing for the allocation of \$3 for each child of census age and one and one-half cents per child per day on the basis of aggregate attendance. Last year the school census of Levant was 210 and the aggregate attendance was 23,047.5. If these bills should become laws, the amount we receive from the state would be increased by approximately \$628, according to my estimate. What effect, if any, this would have on the amount of equalization money we receive, I am unable to say.

The school lunches have been supplemented by federal surplus commodities which have been furnished free to the schools. These have consisted of fresh fruit, canned fruit, canned milk, cereals, eggs, bacon, and ham. Fresh vegetables may be had, but located as we are in a farming community, we did not ask for them. In the future, I think it would be a good plan to have the fresh vegetables. It is hardly possible to over-estimate the value of these lunches. They have, in some instances, changed the attitude of the school, making discipline easier, and increasing perceptibly the efficiency of work. I want to take this opportunity to thank the mothers who, in spite of their many home cares, have found time to assist in preparing this food.

Major repairs consisted principally of the interior decoration of the rooms at the village. Minor repairs were made elsewhere. From the repair fund a teacher's desk was purchased for the South Levant primary room. To replace the double seats and desks that are in such a deplorable condition and the broken single desks now in use, about sixty used single seats and desks have been bought from the City of Bangor. These ranged in price from fifty cents to a dollar each. When these are installed the appearance of the rooms should be improved and discipline should be easier.

Through the efforts of the P. T. A., organized last May, lights have been installed at the Village and South Levant. As this was done through the efforts of the parents and without expense to the town, the cost of maintenance should be taken care of from the general school appropriation.

At this time I am calling your attention to the dangerous condition of the fire escape on the Village building. A rail should be placed on the landing at the top, and the escape should be extended to the ground. If I interpret the law correctly this is the responsibility of the municipal officers. I base my statement on the following excerpt taken from the Public School Laws: "Upon written notification by the superintending school committee that any school building

does not meet the specifications herein named, the municipal officers of the town shall at once proceed to correct the defects, and any failure so to act shall render the town liable to the provisions of Section 19 of this chapter."

We are recommending that three hundred dollars be raised for the repairs of school houses for the coming year. This amount should take care of general repairs and outside paint for one building. A new woodhouse and toilets are badly needed at the Village unless the old ones receive extensive repairs. To take care of this job, I doubt if the amount available, after other necessary repairs are made, will be sufficient. In other words, if the work is to be done on the woodhouse and toilets at the Village, a larger appropriation for repairs should be made.

The schools are well equipped with textbooks, instructional material and supplies. In regard to textbooks there is one exception: geographies are badly needed in grades VII and VIII. However, as these geographies cover the nations beyond the seas, it would hardly be advisable to purchase them now; geographical boundaries have changed very rapidly in the past year and continue to change, and so books bought now may be utterly useless in a short time. As our textbooks needs are pretty well taken care of, our next step will be building up adequate school libraries.

In conclusion, I want to thank the members of the S. S. Committee for their loyalty, cooperation and untiring efforts in behalf of the schools. I also want to thank the municipal officers, parents, teachers, and friends who have cooperated to make this another successful school year.

Respectfully submitted,

C. H. GRANT.

L-57E

140-41

