

1944

Eighty-second Annual Report of the Selectmen, Treasurer, Assessors and Other Officers of the Town of Sherman For Municipal Year Ending February 20, 1944

Sherman (Me.)

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SHERMAN SERVICE FLAG

1944

Annual Report

JUN 23 1944

Eighty-Second
ANNUAL REPORT

OF THE
SELECTMEN, TREASURER, ASSESSORS
AND OTHER OFFICERS

OF THE
TOWN OF
SHERMAN
Maine

FOR THE MUNICIPAL YEAR ENDING
FEBRUARY 20, 1944

AROOSTOOK PRINT SHOP
Houlton, Maine

JUN 23 1944

TOWN OFFICERS, 1943

**SELECTMEN, ASSESSORS AND OVERSEERS OF
THE POOR**

F. C. Mitchell

G. M. Sides

Lewis Merry

TOWN MANAGER

D. B. Curtis

TREASURER

D. B. Curtis

COLLECTOR OF TAXES

D. B. Curtis

SUPERINTENDIING SCHOOL COMMITTEE

True Sleeper

Beverley Rand

Mrs. F. C. Mitchell

CONSTABLES

D. B. Curtis

Chas. Martin

P. F. Gallison

SEALER OF WEIGHTS AND MEASURES

W. C. Heath

HEALTH OFFICER

Fred Lewis

SUPERINTENDENT OF SCHOOLS

Chas. H. Hulbert

AUDITOR

W. Frank Gardiner

IMPORTANT

All taxpayers should read the following requirement and comply with it:

Section 70, Chapter 13, Revised Statutes of Maine 1930:

“Before making an assessment, the Assessors shall give reasonable notice in writing to the inhabitants by posting notifications in some public place in Town, or shall notify them in such other ways as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all of their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice, does not bring in such list, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.”

AUDITOR'S REPORT

January 6, 1944

To the Inhabitants of the Town of Sherman:

In accordance with a request of your town agent, Mr. D. B. Curtis, I have completed an examination of the accounts of your town officials for the municipal year ended February 20, 1943.

My report, herewith submitted, was prepared from your town records; and to the best of my knowledge and belief, properly reflects the true financial condition of your municipality as of that date.

The data obtained by me is summarized in the following:

- Exhibit A Balance Sheet, Comparative
 - B Cash Receipts and Disbursements
 - C 1942 Valuation and Commitment
 - D Statement of Departmental Operations
 - E Analysis of Change in Net Debt
 - F Uncollected Tax Accounts
 - G Outstanding Tax Deed and Liens
-
- Schedule 1 Reconciliation of Treasurer's Cash Balance
 - 2 Accounts Receivable
 - 3 Notes Receivable
 - 4 Other Town Orders
 - 5 Accounts Payable
 - 6 Bonds Outstanding
 - 7 Trust Fund Reserves

Respectfully submitted.

W. FRANK GARDINER

Auditor

COMMENTS

CASH:

An examination was made of all receipts as recorded and of warrants issued by the selectmen.

Receipts were found to be properly accounted for and deposited in the bank.

Warrants were paid by check, supported by detail invoices on file.

The cash balance at the close of the year reconciled with the bank balance as shown by Schedule No. 1.

TAXES:

The 1942 Tax Commitment was added and found to differ in the amount of \$42.24 which credit was passed to the Collector as shown in Exhibit C. The balance due from the Collector in this commitment is supported by a list of unpaid taxes taken from the records as shown in Schedule following Exhibit F.

The excise tax was verified with the triplicate copies of the receipts as follows:

1942 Receipts No. 1-316	\$ 1,234.37
Less Disbursements	61.72

Shown in Exhibit D and Transferred to Town Officers by vote Art. 8	\$ 1,172.65
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TAX DEEDS AND LIENS:

The payments on the above appeared to have been applied against the proper items. Those remaining unpaid is shown in Schedule immediately following Exhibit G.

TRUST FUNDS:

Examination was made of both perpetual care and permanent school funds, both having been used by the town. Upon recommendation, perpetual care funds have since been invested in U. S. Government Bonds.

GENERAL:

Dog licenses issued by the town clerk and paid to the treasurer were as follows:

3 Females	@ 4.90	\$ 14.70
6 S Females	@ .90	1.80
53 Males	@ .90	47.70

Exhibit D	\$ 64.20
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REPORT OF BUDGET COMMITTEE

We, Beverley Rand, T. S. Robinson, True Sleeper, Charles McDonald, Wallie Sleeper, Ray Patterson, Richard Huntley, Fred Lewis, O. W. Sides, Mell Sides, John Scanlan, Ivory Heath met with the Selectmen and Supt. of Schools at the Town Office, Monday evening February 28 at 7:00 P. M. and approved the following list of recommendations:

General Government	\$ 1,500.00
Protection	400.00
Bureau of Health	74.00
T. B. Association	40.00
Highways	
Town Roads	\$ 1,500.00
Cutting Bushes	150.00
Snow Removal	1,700.00
Snow Fence	1,700.00
	<hr/>
	5,050.00
Patrol Maintenance	1,000.00
Maintenance Improved 3rd Class Road	259.00
Support of Poor	1,200.00
Public Welfare	1,200.00
Interest	850.00
Retiring of Bonds	2,000.00
Commissions and Abatements	300.00
Memorial Day	50.00
Maintenance of Cemeteries	150.00
Civilian Defense	50.00
Schools	10,000.00
Repairs - (left open)	
Insurance	400.00
	<hr/>
	24,523.00

FRED C. MITCHELL
Chairman

APPROPRIATIONS — 1943

General Government	\$ 1,000.00
Protection	1,000.00
Aroostook Anti-T. B. Assn.	40.00
Public Health	78.00
Highways	1,000.00
Cutting Bushes	150.00
Snow Removal	1,400.00
Snow Fence	1,400.00
Patrol Maintenance	1,000.00
Maintenance Improvement 3rd Class Roads	259.00
Support of the Poor	700.00
A. D. C.	1,500.00
Schools	6,000.00
Schoolhouse repairs	2,000.00
Schoolhouse insurance	800.00
Interest	600.00
To Retire Bonds	2,000.00
Comm. Disct. & Abatements	500.00
Memorial Day	50.00
Care of Cemeteries	150.00
Civilian Defense	150.00
	<hr/>
Total Appropriations	\$ 21,777.00
State Tax	3,065.33
County Tax	633.68
Overlay	1,258.01
	<hr/>
Total	\$ 26,734.02
Value of Property exempt from taxation, Poverty, Soldiers' Widows:	
Land	\$1,260.00
Buildings	1,875.00
	<hr/>
	\$ 3,135.00

TREASURER'S REPORT

Balance 2-20-43 \$ 15,358.40

RECEIPTS

Taxes, current year 98.3%	\$ 26,282.01
Taxes, prior years	2,402.78
Tax Liens	3,148.71
Auto Excise	1,103.28
Rentals in Lieu of Taxes	1,857.09
Supplemental Tax	147.92

Total from Taxes 131.2% \$ 34,941.79

DEPARTMENTAL RECEIPTS

	State	Others
Administration	153.92	10.00
Highways	1,026.60	
Charities		421.52
Education	8,295.17	2,729.43
	<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>	<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
	9,475.69	3,160.95

\$ 12,636.64

MISCELLANEOUS

Victory & Withholding Tax	369.99
Dog Tax	60.60
Rent of Town Hall	111.00
Lien Costs	52.50
Excess on Sale from town property	86.56
Interest	183.79
Accounts Receivable, Stacyville	1,777.50
Silver Ridge Town Orders	1,000.00
Notes Receivable	108.97

\$ 3,750.91

Total Receipts \$ 51,329.34

Total Available \$ 66,687.74

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DISBURSEMENTS

53 Warrants Paid \$ 42,511.80

Cash Balance 2-20-44 \$ 24,175.94

RECONCILIATION OF TREASURER'S CASH

Check book balance \$ 24,175.94

Add:

Outstanding Checks 3,129.72

Bank Balance 2-21-44 \$ 27,305.66

D. B. CURTIS

Treasurer

SHERMAN PUBLIC SCHOOL FUND

February 20, 1944

Town Orders:

No. 1, March 26, 1897 \$ 150.00

No. 252 March 19, 1897 3,823.89

No. 96, May 31, 1904 1,760.00

No. 397, February 29, 1917 2,900.00

No. 615, June 7, 1918 1,264.21

No. 520, July 1, 1919 1,852.09

No. 560. June 10, 1920 1,732.99

*Stumpage 1939-40-41 701.85

\$ 14,185.03

1942 income from above,

Town of Sherman Interest credited to school account at 2%

for one year \$ 283.70

*No orders issued for stumpage additions.

D. B. CURTIS

Treasurer

COMPARATIVE BALANCE SHEET

ASSETS	2-20-44	2-20-43
Cash	\$ 24,175.94	\$ 15,358.40
U. S. Bonds (Fund Investment)	444.00	
Other Towns Orders		1,230.00
Notes Receivable		488.97
Accounts Receivable	865.00	2,642.50
Tax Deeds (See Summary)	886.72	886.72
Tax Liens (See Summary)	1,404.39	3,669.59
Unpaid Taxes (See Summary)	590.32	4,072.28
	<hr/>	<hr/>
Total Assets	\$ 28,366.37	\$ 28,348.46
Net Debt	4,343.03	13,202.97
	<hr/>	<hr/>
	\$ 32,709.40	41,551.43
 LIABILITIES		
Accounts Payable		\$ 157.70
Outstanding orders	144.07	144.07
Bonds	14,000.00	16,000.00
M. S. Fund	14,185.03	14,185.03
Cemetery Funds	450.00	450.00
Reserve for Taxes	1,773.62	6,773.62
Unexpended Balance		
Education	868.78	2,782.51
State Aid Roads	799.50	799.50
3rd Class Maintenance	488.40	259.00
	<hr/>	<hr/>
Total Liabilities	\$ 32,709.40	\$ 41,551.43

ANALYSIS OF NET DEBT

Balance 2-20-43		\$ 13,202.97
Add:		
Sidney Holmes, 1932 Tax (credited to debt in error last year)	\$ 43.40	
Silver Ridge Discount on Orders	230.00	
Frank A. Irish, 1939 Lien (previously paid)	134.41	
Loss on sale of Town Property	510.36	
Overdrafts per Summary	2,759.03	
		<u>3,677.20</u>
		\$ 16,880.17
Deduct:		
Overdraft School Repairs	\$ 1,525.32	
Overdraft School Insurance (restored to Education by Audit)	374.18	
Bond Retirement by Appropriation	2,000.00	
Supplemental tax and Overlay	1,405.93	
Rentals in Lieu of tax (current)	2,074.01	
Bangor State Hospital account (settled through poor account)	157.70	
Transfer from Reserve for Taxes	5,000.00	
		<u>12,537.14</u>
Balance 2-20-44		\$ 4,343.03

SUMMARY OF TAX DEEDS AND LIENS

Year		Bal. 2-20-43	Treas. Recaps	Adjust- ment	Bal. 2-20-44
1914—28	Deeds	636.52			636.52
	29 Deeds	32.40			32.40
	30 Deeds	217.80			217.80
		<hr/>			<hr/>
		886.72			886.72
1933	Liens	148.50	118.80		29.70
1934	Liens	334.52	108.30		226.22
1935	Liens	294.49	139.48		155.01
1936	Liens	165.86	111.21		54.65
1937	Liens	488.30	223.04		265.26
1938	Liens	195.30	182.35		12.95
1939	Liens	337.96	61.12	134.41	142.43
1940	Liens	737.95	585.20		152.75
1941	Liens	966.71	863.69		103.02
		<hr/>	<hr/>	<hr/>	<hr/>
		3,669.59	2,393.19	134.41	1,141.99
1942	Liens	1,017.92	755.52		262.40
		<hr/>	<hr/>	<hr/>	<hr/>
		4,687.51	3,148.71	134.41	1,404.39

SUMMARY OF UNPAID TAXES

Year	Bal. 2-20-43	Treas. Receipts	Other Credits	Bal. 2-20-44
1931	\$ 206.05		a\$ 206.05	
1932	239.50	\$ 18.48	43.40	\$ 177.62
1934	79.96	79.96		
1935	80.49	60.45 a	20.04	
1936	22.21	9.90 a	12.31	
1937	54.04	42.48 a	11.56	
1940	342.78	181.66 a	161.12	
1941	81.82	81.82		

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1942	2,965.43	1,928.03	a	14.56	4.92
				L 1,017.92	
	\$ 4,072.28	\$ 2,402.78	\$	1,406.96	\$ 182.54
43 Commitment	26,734.02	26,282.01	a	44.23	407.78
TOTALS	\$30,806.30	\$28,684.79	\$	1,531.19	\$ 590.32

Note: a—Abatement

L—Liens

TAX LIENS

	1942	1941	1940	1939	1938
Clark, Waldo					12.95
Conroy, Frank, Heirs	114.24		150.10	118.47	
Darling, Alice		1.02			
Farm Home Elect. Co.	100.80				
Heath, Stanley, Heirs			2.65	1.98	
Huntley R. C.				.20	
Heath, Walter		102.00			
Katahdin Trust Co.	35.20				
Lane, George				21.78	
Merritt, Elwell	12.16				
TOTALS	\$ 262.40	\$ 103.02	\$ 152.75	\$ 142.43	\$ 12.95

	1937	1936	1935	1934	1933
Clark, Waldo	12.58	9.90			
Durgan, Chas	130.90			129.50	
Dennett, Fred	49.30		43.56		
Gilchrist, A. J.			17.40		
McNally, Sidney	4.76	4.29		4.81	
McPheters, Abner			20.26	22.72	27.50
Perry, Temple	2.04	1.32			
Perry, Effie M.	43.18	36.17	36.17		
Perkins, Kennedy	3.40	2.97	2.97	3.33	2.20
Titus, Victor				42.18	
Whitehouse, E. F.	19.10		34.65	23.68	
TOTALS	\$ 265.26	\$ 54.65	\$ 155.01	\$ 226.22	\$ 29.70

ABATEMENTS

Name	1943	1942	1940	1937	1936	1935	1931
Brogg, Harland	3.00						
Corliss, W. P.							3.00
Conroy, Wm.		3.00					
Davis, Wheeler		3.00					
Darling, Alice		.96	1.14				
Day, Maurice	3.62						
Dearborn, H. R.						20.04	
Dickinson, Wilmot				11.56			
Grant, Oliver							60.20
Gross, Lewis	4.24						
Heath, Oscar							3.00
Hannington, Everett			6.08				
Inghram, Arthur							40.05
Irish, Maurice			.76				
Long, Robert			1.14				
McNally, Sidney					12.31		
Malcolm, James		.64					
Morgan, Wilmot		3.00					

Porter, F. S.							45.00	
Robinson, C. D.			152.00					
Scudder, E. S.							16.30	
Tompkins, L. W.							38.50	
Elwell, Merritt			.96					
Harkins, Geo.	3.62							
Heath, Millard	3.07							
Hall, Harold	3.00							
Ingalls, Jerry	3.00							
Lane, Merton	.62							
McNally, Herbert	4.24							
Naas, Harry	9.20							
Osnoe, Eugene	3.00							
Sprague, Benjamin	3.62							
Wood, W.			3.00					
TOTALS	\$44.23	\$	14.56	\$161.12	\$11.56	\$12.31	\$20.04	\$206.05

1943 VALUATION & COMMITMENT

VALUTAION

Real Estate, Resident	\$307,440.00	
Real Estte, Non-resident	64,350.00	
		\$371,790.00
Personal Estate, Resident	\$ 47,678.00	
Personal Estate, Non-resident	500.00	
		\$ 48,178.00
		\$419,968.00

TOTAL VALUATION

COMMITMENT

Value X Rate		
419,968.00 x .062	\$ 26,038.02	
232 Polls x 3.00	696.00	
		\$ 26,734.02

CREDIT TO COLLECTOR

Treasurer's Receipts	\$ 26,282.01	
Abatements	44.23	
		26,326.24

TOTAL CREDITS

Uncollected Taxes	\$ 407.78
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UNPAID TAXES

1943

Cullins, Roland	\$ 6.20
Cushman, Lewis, (Heirs)	17.05
Elwell, Merritt	11.78

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Hall, Wm.	57.04
Lane, George	25.94
Long, Irving	.62
Long, Percy	.62
Long, Joseph	3.00
Malcolm, Mrs. James	8.99
McNally, Donald	21.60
McNally, Raymond	9.51
Morgan, Don	66.96
Wm. D, Morgan	3.62
Wilmont Morgan	3.62
Spooner, Wallace	34.10
Titus, Victor	4.24
Farm and Home Electric Corp.	97.65
Cash on Hand	35.24
TOTAL	\$ 407.78

UNPAID TAXES

1932

Adams, Harry	\$ 5.48
Corliss, W. P.	20.88
Cushman, W. E.	14.50
Gallagher, Dennis	3.00
Gilchrist, Lee	8.00
Giles, Floyd	3.00
Grant, Carlton	3.00
Grant, Oliver	53.22
Hatt, Laurice	2.00
Heath, Elisha	3.00
Huntley, Orson	.93

Long, Joseph	3.10
Perry, Temple	14.83
Porter, F. S.	42.68
	<hr/>
	\$ 177.62

INCIDENTAL AND TOWN OFFICES

AVAILABLE

Appropriation	\$1,000.00
Freeman Leavitt, cemetery lot	10.00
State of Maine:	.
Bear Bounties	80.00
Bank Stock Tax	28.07
Dog Tax Refund	28.85
Railroad & Telegraph Tax	17.00
Lien Cost	52.50
Auto Excise Tax, By vote Art. 8	1,103.28
	<hr/>
	\$ 2,319.70

EXPENDED

Bear Bounties	80.00
Seth Campbell, Tax Deeds	18.00
George Evans, Express on tires	4.19
W. F. Gardiner, Audit	116.25
W. & L. E. Gurley, Supplies	.78
George S. Gentle Co., Bonds	75.00
James R. Doughty, Ration Board	48.67
J. R. Harvey Co., Bond	10.00
W. C. Heath, Repairs Fire Truck	6.00
Cliff Irish, Labor	15.00

Roy Morgan, Care of Cemetery	12.00	
F. C. Mitchel, Notary	3.75	
Maine Municipal Assn. 2 years dues	70.00	
Montgomery Ward Co., Supplies for fire tr.	73.60	
Portland Stove Foundry, Furnace	178.00	
Seaveys Garage, Fire Truck	139.61	
Ida M. Stevens, Fire Dept.	3.50	
Florence I. Wheaton, Recording	10.00	
		<hr/>
TOTAL INCIDENTALS	864.35	
Town Officers	1,905.00	
Supt. of Schools	892.72	
Town Office Expense	254.01	
Excise Tax Commission	55.16	
Excise Tax Paid County	64.17	
		<hr/>
Total Gen'l Gov't Expended		4,035.41
		<hr/>
Overdrawn to Summary		\$ 1,715.71

TOWN OFFICERS

D. B. Curtis	\$ 1,500.00	
F. C. Mitchell, Chairman	150.00	
F. C. Mitchell, Car Allowance	50.00	
Lewis Merry	50.00	
G. M. Sides	40.00	
Dr. Dallas Manchester	20.00	
True Sleeper	50.00	
Lucy Mitchell	30.00	
Beverly Rand	15.00	
		<hr/>
Total		\$ 1,905.00

SUPERINTENDENT OF SCHOOLS

Chas. S. Hulbert \$ 892.72

TOWN OFFICE EXPENSE

Aroostook Print Shop, Town Reports	105.35	
Bangor Typewriter Co., Supplies	3.40	
D. B. Curtis, Supplies	18.41	
Francis Estes, Check List	2.00	
Katahdin Farmers Tel.	58.58	
Loring, Short & Harmon, Supplies	3.16	
Marks Printing House, Books	29.75	
P. B. Seavey, Envelopes	32.76	
Ida Stevens	.60	
		<hr/>
Total		\$ 254.01

TOWN HALL
AVAILABLE

P. F. Gallison, Rent \$ 111.00

EXPENDED

Maine Public Service, Lights	85.24	
R. L. Estey, Repairs	42.64	
Haines and Chalmers, Glass	4.13	
F. D. Lewis, Supplies	3.76	
P. F. Gallison, Janitor	44.00	
		<hr/>
Total		179.77

Overdrawn to Summary \$ 68.77

STREET LIGHTS AND INSURANCE**AVAILABLE**

Appropriation		\$ 1,000.00
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EXPENDED

Maine Public Service, Lights	338.38
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George S. Gentle Co., Insurance	32.84
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I. D. Joy, Insurance	538.75
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Total		\$ 909.97
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Unexpended to Summary		\$ 90.03
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CIVILIAN DEFENSE**AVAILABLE**

Appropriation		\$ 150.00
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EXPENDED

Fay Cox, Wood	\$ 24.00
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D. B. Curtis, Supplies	2.55
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M. J. Clark, Supplies	.50
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Katahdin Farmers Tel.	16.42
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Maine Public Service, Lights	19.22
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David Morgan, Wood	4.00
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T. E. Joy, Carpenter	45.00
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F. D. Lewis, Supplies	1.85
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Ida Stevens, Supplies	.67
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I. E. Seavey, Supplies	15.54
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Sears, Roebuck Co., Supplies	3.95
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Sherman Lumber Co., Lumber	10.87
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	\$ 144.57
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Unexpended to Summary		\$ 5.43
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HEALTH & SANITATION**PREVENTION OF T. B.**

AVAILABLE		
Appropriations	\$	40.00
EXPENDED		
Aroostook Anti-T. B. Assn.	\$	40.00

PUBLIC HEALTH NURSE

AVAILABLE		
Appropriation	\$	78.00
EXPENDED		
State of Maine	\$	78.00

VITAL STATISTICS

EXPENDED		
Dr. Geo. R. Hackzema	\$	2.75
D. B. Curtis		28.75
		<hr/>
Overdrawn to Summary	\$	31.50

HIGHWAYS**ROADS & BRIDGES**

AVAILABLE		
Appropriation	\$	1,000.00
EXPENDED		
Leland White	\$	40.00
Temple Perry		2.00

Ivory Heath	84.48
Harry James	1.50
True Sleeper	159.67
Al Cox	20.00
W. C. Heath	40.66
Bane Perry	42.82
Kirk Sides	19.85
Dick Coburn	32.07
Elisha Heath	98.14
Don Bragdon	88.22
Darrell Seavey	37.63
Eri Wilton	77.57
Herbert Mulligan	27.22
Herbert Thomas	33.78
Vern Dearborn	55.55
Jesse Heath	16.00
Ralph Heath	9.38
Len Heath	1.25
Rex James	10.00
Ray Morgan	22.50
T. S. Robinson	8.13
Duane Giles	10.00
Walter Gould	57.75
Wilmot Heath	17.22
Duane Thomas	11.25
Hartley Anderson	8.46
Leland White	2.00
Fred Croliss	72.00
Lewis Merry	1.40
Frank Irish	1.40
Leonard Frank	1.60
Alvin Irish	3.20
Robert McGraw	10.25
Tom Irish	4.00

B. S. Lilly	3.20
Roy Paterson	9.00
Bordman Dunphy	51.30
Guy McKenzie	6.00
Carl Gould	5.00
Delbert Little	5.00
Roy Anderson	6.25
Seaveys Garage Truck	3.00
Geo. Evans, Freight	1.45
J. O'Kief Co., Blades	18.00
Victory Tax	6.15
	\$ 1,243.30
Overdrawn to Summary	\$ 243.30

GRAVEL LOADER

AVAILABLE

State of Maine	\$ 416.00
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EXPENDED

Wilber Bither	\$ 4.95
Conant Machine Co., Repairs	32.00
Inghrams Garage, Repairs	3.80
Island Falls Motor, Repairs	20.48
Cyrus J. Campbell, Repairs	10.50
Geo. Evans, Freight	2.49
C. W. Sanford, Gas and Oil	54.80
F. C. Mitchell, Repairs	1.60
	\$ 130.62
Unexpended to Summary	\$ 285.38

CUTTING BUSHES

AVAILABLE	
Appropriation	\$ 150.00
EXPENDED	
Dave Long	10.00
	<hr/>
Unexpended to Summary	\$ 140.00

SNOW REMOVAL

AVAILABLE	
Appropriation	\$ 1,400.00
State of Maine	367.00
	<hr/>
	\$ 1,767.00
EXPENDED	
B. R. Mitchell	\$ 1,430.81
F. C. Mitchell	155.40
True Sleeper	412.77
Ed Harkins	52.25
Stacyville Plantation	27.25
W. H. Shurtliff Co.	60.00
	<hr/>
	\$ 2,138.48
Overdrawn to Summary	\$ 371.48

SNOW FENCE

AVAILABLE	
Appropriation	\$ 1,400.00
EXPENDED	1,653.15
	<hr/>
Overdrawn to Summary	\$ 253.15

EXPENDED

Wilmot Morgan	\$	18.00
Thomas Irish		47.45
Joe Long		8.00
Clair O'Roak		8.50
Benjamin Sprague		12.31
Alton Irish		8.00
Vern Dearborn		8.00
Leonard Frank		55.30
Walter Gould		32.25
True Sleeper		87.40
H. G. Rush		4.08
Carl Gould		2.50
Jesse Heath		75.99
Ralph Heath		33.27
Len Heath		31.62
Kirk Sides		1.25
Ralph Sprague		4.37
Ray Paterson		2.50
Ivory Heath		103.04
Bennett Gould		6.75
Don Bragdon		7.50
Isaac Smith		2.50
John Briggs		38.80
Jesse Crockett		18.00
Colby Heath		21.00
Leonard Heath		12.00
David Heath		35.80
Robert Heath		5.00
Len Heath		34.90
Alvin Irish		9.00
Lloyd Porter		16.50
Percy Long		6.00

Floyd Giles	18.00	
Lucien Perry	21.00	
Norris Bryant	3.00	
Burleigh O'Roak	36.00	
Felix Stubbs	9.00	
Leland White	3.00	
Bernard Stubbs	5.25	
Felix Merry	4.50	
Chas. Merry	11.25	
Elisha Heath	8.25	
Phil Trafton	18.50	
Chas. Blake	3.00	
Chester Bragg	3.00	
Lawrence Smith	6.00	
Anol Smith	12.00	
Wm. Davis	6.00	
Dennis Perry	3.00	
Chas Irish	12.00	
F. D. Lewis	6.39	
Ivan Hunt	97.50	
Geo. Evans	1.00	
Geo. A. Hall Co.	602.63	
Victory Tax	5.30	
		\$ 1,653.15

THIRD CLASS MAINTENANCE

AVAILABLE

Appropriation 1942 Fwd.	\$ 259.00	
Appropriation 1943	259.00	
		\$ 518.00

EXPENDED	
Ivan Heath	29.60
	<hr/>
Unexpended forward	488.40

PATROL MAINTENANCE

AVAILABLE	
Appropriation	\$1,000.00
EXPENDED	
State of Maine	957.60
	<hr/>
Unexpended to Summary	\$ 42.40

SPECIAL RESOLVE

AVAILABLE	
State of Maine	\$ 243.60
EXPENDED	
True Sleeper	6.60
Vern Dearborn	17.60
Pat Raymond	13.20
Leonard Frank	38.40
Alvin Irish	8.80
Robert McGraw	11.00
B. S. Lilly	8.80
Tom Irish	11.00
Frank Irish	19.60
Hartley Anderson	26.60

F. C. Mitchell	62.40	
Lewis Merry	19.60	
Boardman Dunphy	14.17	
		\$ 257.77
Overdrawn to Summary		\$ 14.17

SUPPORT OF POOR

AVAILABLE		
Appropriation		\$ 700.00
EXPENDED		
Dr. Geo. W. Upton, Services	\$ 405.40	
D. H. Owen	56.90	
Cliff Irish	48.00	
Mary Jones	177.31	
E. H. Conroy	682.27	
E. V. Rand	118.25	
Maurice Daggett	15.00	
Susan Roberts	30.00	
Rufinie Morgan	16.50	
		\$ 1,549.63
Overdrawn to Summary		\$ 849.63

ITEMIZED ACCOUNTS

D. H. Owen	
Dr. Ebbett	5.00
Don Bragdon	5.30
L. V. Bowers	8.00
Leo Spain	25.60

Ivan Hunt	3.00	
Fred Cox	10.00	
		\$ 56.90
Cliff Irish		
True Sleeper		\$ 48.00
Mary Jones		
F. D. Lewis	\$ 92.99	
R. C. Huntley	34.32	
Sherman Lumber Co.	50.00	
		\$ 177.31
E. H. Conroy		
State of Maine	421.52	
G. M. A. C.	73.70	
Bangor State Hospital	584.03	
Leon V. Bowers	13.80	
K. E. Twitchell	10.74	
	1103.79	
Less: Paid by R. J. Rogan	421.52	
		\$ 682.27
E. V. Rand		
City of Auburn		\$ 118.25
Maxine Daggett		
Dr. Hackzema		\$ 15.00
Susan Roberts		
Leon V. Bowers	\$ 20.00	
Dr. Upton	10.00	
		\$ 30.00
Rufinie Morgan		
Dr. Hackzema		16.50

PUBLIC WELFARE ADC

AVAILABLE	
Appropriation	\$ 1,500.00
EXPENDED	
State of Maine	\$ 1,039.84
	<hr/>
Unexpended to Summary	\$ 460.16

ABATEMENTS AND COMMISSIONS

AVAILABLE	
Appropriation	\$ 500.00
EXPENDED	
Arnold Curtis, Comm.	\$ 7.49
Abatement 1931	206.05
Abatement 1935	20.04
Abatement 1936	12.31
Abatement 1937	11.56
Abatement 1940	161.12
Abatement 1942	14.56
Abatement 1943	44.23
	<hr/>
	\$ 477.36
	<hr/>
Unexpended to Summary	\$ 22.64

MEMORIAL DAY

AVAILABLE	
Appropriation	\$ 50.00
EXPENDED	
W. C. Heath	\$ 50.00

CEMETERIES

AVAILABLE	
Appropriation	\$ 150.00
EXPENDED	
Roy Morgan	\$ 150.00

INTEREST

AVAILABLE	
Appropriation	\$ 600.00
Collected on Liens	183.79
	<hr/>
	\$ 783.79
EXPENDED	
Town of Sherman, School Fund	\$ 283.70
Katahdin Trust Co.	562.50
	<hr/>
	\$ 846.20
Overdrawn to Summary	\$ 62.41

REDUCTION OF DEBT

AVAILABLE	
Appropriation	\$ 2,000.00
EXPENDED	
Bond Paid	2,000.00

STATE TAX

AVAILABLE		
Appropriation	\$	3,065.33
EXPENDED		
State of Maine	\$	3,065.33

COUNTY TAX

AVAILABLE		
Appropriation	\$	633.68
EXPENDED		
County of Aroostook	\$	633.68

DOG TAX

Received from Town Clerk	\$	60.60
Paid State of Maine	\$	60.60

SALE OF TOWN PROPERTY

	Loss	Gain
Temple Perry	\$ 216.92	
W. R. Galleon	380.00	
Madigan and Pierce		\$ 86.56
	<hr/>	
Losses	\$ 596.92	
Less: Gain	86.56	
	<hr/>	
Net Loss to Debt Account	\$	510.36

RESERVE FOR LOSS

Balance 2-20-43	\$ 6,773.62
Transfer to Debt Account	5,000.00
	<hr/>
Balance 2-20-44	\$ 1,773.62

**SILVER RIDGE PLANTATION
TUITION ACCOUNT**

Order 2-24-33	\$ 390.00
Order 2-6-34	180.00
Order 3-7-34	400.00
Order 2-16-36	120.00
Order 6-4-37	140.00
	<hr/>
	\$ 1,230.00
Accrued Interest to 2-26-43 .	
No orders given	348.26
	<hr/>
	\$ 1,578.26
Compromise Settlement by State of Maine	1,000.00
	<hr/>
Loss	\$ 578.26

SUMMARY

	Overdrawn Unexpen'd
GENERAL GOVERNMENT	
Incidentals Town Offices	
Town Office and Supt.	\$ 1,715.71
Town Hall	68.77

PROTECTION

Street Lights and Insurance	\$	90.03
Civilian Defense		5.43

HEALTH AND SANITATION

Vital Statistics	31.50
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HIGHWAYS

Town Roads	243.30	
Gravel Loader		285.38
Cutting Bushes		140.00
Snow Removal	371.48	
Snow Fence	253.15	
Special Resolve	14.17	
Patrol Maintenance		42.40

CHARITIES

Support of Poor	849.63	
ADC		460.16

EDUCATION

Insurance	18.60
Repairs	176.79

UNCLASSIFIED

Abatements and Commissions		22.64
Interest	62.41	

Overdrawn	\$ 3,805.07	\$ 1,046.03
Unexpended	1,046.03	

Overdrawn to Debt Account \$ 2,759.04

F. C. MITCHELL

G. M. SIDES

LEWIS MERRY

Selectmen of Sherman

TOWN CLERK
VITAL STATISTICS
REPORT OF TOWN CLERK

Number of Births	24
Number of Deaths	17
Number of Marriages	10

D. B. CURTIS
Town Clerk

REPORT OF SUPERINTENDENT OF SCHOOLS

To the members of the Superintending School Committee and citizens of the town of Sherman:

It is with pleasure that I submit for your consideration my fourth annual reports of the condition, progress and needs of your schools.

I doubt if you need to be informed much about the teacher shortage because I think every one of you already know the seriousness of the situation, and you are well aware that it is almost impossible to secure the services of teachers for one room rural schools. I have lost nine teachers since Christmas and several of those vacancies are yet to be filled with certified teachers.

Under conditions like that I feel that you have reasons to be proud of your teaching staff and the progress made by your schools this year. When more teachers are available if the people of the town are dissatisfied with the present school system, your rural schools can be re-opened but it certainly is not advisable to do it at the present time.

You will notice that this plan of consolidation was brought about with no additional expense to the town. In fact after increasing the teachers' salaries substantially and purchasing a new school bus which cost \$1,400.00 we are able to show an unexpended balance of \$921.10.

The much needed repairs have been made on the high school building this year. The entire roof has been shingled and the building has received a thoroughly good paint job of two coats. Other repairs have also been made on the furnace of that building. Bills have not yet been rendered for the installation of two new furnaces for the schoolrooms of the town hall. It is anticipated that the cost to the school department will not exceed \$250.00 which will have to be taken care of in your next appropriation.

The average appropriation for the maintenance of your schools for the last four years is \$7,500.00. For the four years previous to that time the average appropriation was \$6,922.00. I want you to see that your schools to-day, regardless of the fact that the salaries of the teachers, janitors, conveyance and cost of fuel has been greatly increased, are costing you in taxes very little more than previously.

Since the town will not share in any equalization fund from the State next year as a result of our appropriation of \$6,000 being too small to give the town a school rate above the average for the State, it will be necessary to appropriate much more money this year. If \$10,000.00 is appropriated this year you can count on about \$3,500 being available from the State Equalization fund in the distribution of December, 1945, according to information from the State Department of Education.

The annual salaries of the teachers are as follows:

Laurence Bagley	\$ 2,000
Frank Tapley	2,200
Ruth Smith	1,300
Frank Tupper	1,200
Louise Grindle	1,200
Eva Sumner	950
Glenda Hoy	900
Lyda Steen	900
Hope McKinnon	900.

Enrollment of pupils by grades for the school year ending June, 1943:

	Boys	Girls
Sub-primary	17	18
First Grade	1	5
Second Grade	6	3
Third Grade	7	8
Fourth Grade	8	6
Fifth Grade	10	9
Sixth Grade	12	12
Seventh Grade	11	7
Eighth Grade	18	12

The average daily attendance of all elementary pupils during the year is 150.81 and the total enrollment is 177. The average daily attendance of secondary students is 78.09 and the total enrollment is 96.

The number of elementary pupils conveyed at the expense of the town is 81 and the number of secondary pupils is 15.

Tuition students enrolled at Sherman High School:

STACYVILLE

George Bouchard, Leah Cummings, Cecelia Kennedy, Craig Marble, Lewis Patridge, Mary Brackett, Gweneth Cox, Robert Elwell, George Kelley, Madeline Kennedy, Donna London, Corinne McDonald, Robert McDonald, Thomas McLellan, Robert Robinson, Edna Brackett, Shirley Brackett, Marjorie Bragg, Myrtle Cullens, Violet Hayes, Walter Marble, Jacqueline McLellan, Donald Robinson, Ronald Shaw, Colleen Sirois.

MONARDA

Marilyn Bouchard, Carolyn Goodwin, Rowena Humphrey, Patricia Parker, Barbara Welton, Bessie Brawn, Linnie Humphrey, Keith Inghram, Kermit Inghram, Gay Ambrose and Theodore Atkinson.

In closing I wish to thank the school committee for their encouragement and loyal support; also gratitude is due the other town officials for their appreciable cooperation.

Respectfully submitted,

CHARLES S. HULBERT

 FINANCIAL STATEMENT

GENERAL FUND

RECEIPTS

Unexpended balance	\$2,782.51
Appropriation	6,000.00
State School Fund	2,621.25
State Equalization Fund	4,033.00

State, high school tuition	617.50	
State, common school tuition	627.00	
Stacyville Plt., tuition	2,085.00	
Interest on School Fund	283.70	
W. H. Tilley, for coal	37.50	
C. E. Joy, for coal	132.75	
Laurence Bagley, for coal	50.00	
Wendell Corliss, for wood	42.00	
Frank McNally, for tuition	9.75	
Maurice Day, for penny milk	56.73	
Underwood Typewriter Co.	32.00	
		<hr/>
	\$ 19,410.69	
Vocational Agriculture	396.42	
		<hr/>
		\$ 19,807.11

EXPENDITURES

Teachers salaries, elementary	\$ 4,576.65
Teachers salaries, secondary	5,950.61
Fuel, elementary	353.95
Fuel, secondary	1,001.21
Janitor, elementary	146.40
Janitor, secondary	761.80
Conveyance	3,419.09
Textbooks, elementary	153.64
Textbooks, secondary	449.58
Supplies, elementary	170.47
Supplies, secondary	670.18
Lights, elementary	16.01
Lights, secondary	96.58

Telephone	24.00
Vocational agriculture	1,148.16
	<hr/>
	5,868.78
Unexpended Balance, March, 1944	868.78
	<hr/>
	\$ 19,807.11

ITEMIZED STATEMENT OF EXPENDITURES
HIGH SCHOOL ACCOUNT
TEACHERS' SALARIES

Laurence Bagley	\$ 1,801.40
Laura Scribner	387.50
Frank Tapley	334.29
Margaret Dickenson	388.40
Frances Estey	388.40
Ruth Smith	690.22
Madeline Peters	514.64
Louise Grindle	629.56
Margaret Davis	105.84
Treasurer of State	327.50
Maine Teachers Association	14.00
Collector of Internal Revenue	368.86
	<hr/>
	\$ 5,950.61

FUEL

Hartwell Coal Co.	\$ 618.27
B. & A. R. R. Co.	108.22
Walter Gould	51.27

Robert Gould	22.10	
Beverly Rand	24.45	
Bragdon & Smith	153.50	
J. S. Crockett	8.40	
P. F. Gallison	15.00	
		\$1,001.21

JANITOR AND CLEANING

C. E. Joy	\$ 460.50	
Bernard Stubbs	256.10	
Effie Perry	35.00	
Collector of Internal Revenue	10.20	
		\$ 761.80

INDUSTRIAL EDUCATION ACCT.

Frank Tapley	\$ 1,148.16	
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TEXTBOOKS

Ginn and Co.	\$ 49.34	
Southwestern Pub. Co.	65.01	
American Book Co.	160.08	
J. P. Lippincott Co.	16.21	
Allyn & Bacon	9.55	
Fred L. Tower Co.	7.00	
Gregg Publishing Co.	9.19	

The Quarrie Corp.	79.65	
Mayfair Agency	19.01	
Oxford Book Co.	26.81	
Orange Judd Pub. Co.	5.01	
D. C. Heath & Co.	2.72	
		\$ 449.58

SUPPLIES

Frank Tapley	\$ 75.00	
Howard & Brown	13.20	
R. L. Estey	291.20	
Graves Typewriter Co.	70.50	
R. A. Power	2.90	
E. C. McGraw	3.63	
J. L. Hammett Co.	26.15	
Gledhill Bros.	86.11	
Royal Typewriter Co.	3.75	
Beckley Cardy Co.	11.10	
M. J. Clark	11.82	
Chicago Apparatus Co.	61.68	
Cambosco Scientific Co.	1.61	
Ida M. Stevens	2.74	
Laurence Bagley	2.98	
Geo. Evans	5.81	
		\$ 670.18

**COMMON SCHOOL ACCOUNT
TEACHERS' SALARIES**

Mr. Maurice Day	\$ 382.66	
Marjorie Tilley	608.08	

Glenda Hoy	184.00
Lyda Steen	807.20
Mrs. Maurice Day	296.60
Eva Summer	832.38
Pauline Tompkins	282.26
Lora Sleeper	313.60
Mary Bowers	69.15
Hope McKinnon	473.00
Maine Teachers Association	8.00
Treasurer of State	223.20
Collector of Internal Revenue	96.52
	<hr/>
	\$ 4,576.65

FUEL

Robert Dunbar	4.50
Bragdon & Smith	349.45
	<hr/>
	\$ 353.95

JANITOR AND CLEANING

Roxy Elwell	\$ 24.00
Lora Sleeper	24.00
Dean O'Roak	2.00
Pauline Tompkins	21.00
Mrs. Charles Durgan	10.00
Robert Gould	5.40
Effie Perry	30.00
Dean Mitchell	15.00
Lawrence Ingraham	15.00
	<hr/>
	\$ 146.40

CONVEYANCE

Richard Huntley	\$	830.55
Walter Gould		323.40
Carleton Elwell		811.95
Maurice Day		1.00
Frank Tapley		1.00
Prince Tracy		1,400.00
F. C. Mitchell		18.79
Collector of Internal Revenue		32.40
		<hr/>
	\$	3,419.09

TEXTBOOKS

Scott Foresman & Co.	\$	52.83
American Book Co.		29.02
Ginn & Company		15.78
Silver Burdette & Co.		3.13
Charles E. Merrill Co.		34.52
McCormick Mathers Co.		18.36
		<hr/>
	\$	153.64

SUPPLIES

Lewis Merry	\$	67.75
Edward E. Babb & Co.		8.37
J. L. Hammett Co.		19.75
Gledhill Bros.		61.74
Seaveys Garage		8.00

Ida M. Stevens	2.45	
I. E. Seavey	2.41	
		\$ 170.47

LIGHTS AND TELEPHONE

Katahdin Telephone Co.	\$ 24.00	
Maine Public Service Co.	112.59	
		\$ 136.59

REPAIRS ACCOUNT

RECEIPTS

Appropriation	\$ 2,000.00	
Overdraft, March 1944	176.79	
		\$ 2,176.79

EXPENDITURES

Overdraft	\$ 1,525.32
F. C. Mitchell	.74
True Sleeper	5.00
Boardman Dunphy	7.50
R. L. Estey	540.92
Patten Hardware Co.	12.00
T. E. Joy	18.50
Sherman Lumber Co.	6.26

Island Falls Hardware Co.	2.33	
R. B. Dunning	58.22	
	<hr/>	
		\$ 2,176.79

INSURANCE ACCOUNT**RECEIPTS**

Appropriation	\$ 800.00	
Overdraft, March 1944	18.16	
	<hr/>	
		\$ 818.16

EXPENDITURES

Overdraft	\$ 374.18	
B. N. Harrington	54.95	
Isa Joy	238.84	
Fred Corliss	29.19	
Geo. Gentle Co.	121.00	
	<hr/>	
		\$ 818.16

ESTIMATE OF SCHOOL BUDGET

(March, 1944 to March 1, 1945)

SCHOOL FUND**EXPENSES**

Teachers Salaries	\$ 11,400.00
Fuel	1,200.00

Janitor and Cleaning	800.00
Conveyance	2,485.00
Textbooks and Supplies	1,200.00
	<hr/>
	\$ 17,085.00

RECEIPTS

Unexpended Balance	\$ 921.10
State School Fund	2,600.00
High School Tuition	2,700.00
Common School Tuition	700.00
Interest on School Fund	283.70
Vocational Education	400.00
	<hr/>
	\$ 7,604.80

Necessary appropriation \$ 9,480.20

The school committee recommends the sum of \$1,000.00 to be appropriated for Repairs.

WARRANT

To Pearl F. Gallison, a Constable of the Town of Sherman, in the County of Aroostook, GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Sherman, in said County of Aroostook, qualified by law to vote in town affairs, to meet at the Sherman Town Hall, in said town, on Monday the 20th day of March 1944, at ten o'clock in the forenoon, then and there to act on the following articles to wit:

- Art. 1 To choose a moderator to preside at said meeting.
- Art. 2 To elect a Town Clerk for the ensuing year.
- Art. 3 To hear and act on the Town Report as prepared by the Town Officers.
- Art. 4 To see if the Town will vote to instruct the Selectmen to employ a Town Manager under the provisions of Chapter 130 of the Public Laws of 1939 and to fix the compensation for said Town Manager.
- Art. 5 To see what action the Town will take relative to fixing the duties to be performed by the Town Manager.
- Art. 6 To elect three or more Selectmen and all other necessary Town Officers for the ensuing year.
- Art. 7 To see if the Town will vote to instruct the Selectmen to appoint all other Town Officers.

- Art. 8 To see how much money the Town will vote to raise for the starting and support of a local Public Library.
- Art. 9 To see what action the Town will take regarding the closing of the following one room rural schools; Woodbridge Cornor, Golden Ridge and Longfellow.
- Art. 10 To see if the Town will vote to create a Capital Reserve Fund in accordance with Sections 4 to 8 of Chapter 262 of the Public Laws of 1943, and, to transfer to said Fund a stated amount from present working capital.
- Art. 11 To see if the Town will vote to authorize the Trustees of the Capital Reserve Fund to purchase from said funds U. S. Government War Bonds.
- Art. 12 To see what amount of money the Town will vote to raise and appropriate for General Government including Miscellaneous, Town Officers, Town Hall Expense, Town Office Expense, Election Expense and Lien Costs.
- Art. 13 To see what sum of money the Town will vote to raise and appropriate for Protection, including Street Lights and Insurance on Public Buildings.
- Art. 14 To see what sum of money the Town will vote to raise to be expended by the Aroostook Anti-Tuberculosis Association for the suppression and control of Tuberculosis.

-
- Art. 15 To see if the Town will vote to raise and appropriate \$74.00 for Public Health work in Sherman. Said sum to be expended by the Bureau of Health, State Dept. of Health and Welfare in cooperation with Local authorities.
- Art. 16 To see what sum of money the Town will vote to raise and appropriate for Highways, including Town Roads, Cutting Bushes, Snow Removal, Snow Fence, 50-50 Road.
- Art. 17 To see what sum of money the Town will vote to raise and appropriate for State Air Road Construction under the provisions of Sec. 19, Chapter 28, R. S. of 1930, or under the provisions of Chapter 213 Public Laws of 1941.
- Art. 18 To see what amount the Town will vote to raise and appropriate for Patrol Maintenance.
- Art. 19 To see if the Town will vote to raise and appropriate \$259.00 for the maintenance of improved sections of third class roads, or to be used in connection with third class apportionment made by the State for improvement of third class roads.
- Art. 20 To see what sum of money the Town will vote to raise for Support of Poor.
- Art. 21 To see what sum of money the Town will vote to raise for Public Welfare (Aid to dependent children).

- Art. 22 To see what sum of money the Town will vote to raise for Elementary and Secondary Schools, including wages, fuel, janitors, conveyence, books and supplies.
- Art. 23 To see what sum the Town will raise for School Repairs.
- Art. 24 To see what sum the Town will raise for School Insurance.
- Art. 25 To see what sum the Town will raise for Interest Account.
- Art. 26 To see if the Town will raise \$2,000.00 to retire Bonds of the Town coming due May 1, 1944.
- Art. 27 To see what sum the Town will raise for Comm., Disc., Abat. Taxes.
- Art. 28 To see what sum the Town will raise for Memorial Day.
- Art. 29 To see what sum the Town will raise for care of Cemeteries.
- Art. 30 To see if the Town will vote to charge Interest on 1944 unpaid taxes, fix interest rate and date.
- Art. 31 To see if the Town will vote to authorize the Selectmen in behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon on such terms as they deem adviseable, and to execute quit-claim deeds for such properties.

- Art. 32 To see if the Town will vote to authorize the Selectmen to bring writs of entry for the recovery and possession of such parcels of land as have been conveyed to the Town for the non-payment of taxes and the time of redemption having expired.
- Art. 33 To see if the Town will vote to authorize the Selectmen and Treasurer to make temporary loans in anticipation of taxes and to issue and negotiate notes therefore, or renewals thereof, or any notes in place of the original notes when paid, to an amount, which at any time shall not exceed in the aggregate the total Tax Levy of the preceeding municipal year, all such notes to mature and to be paid during the municipal year in which they are issued out of money raised during such current year by Taxes, in accordance with the provisions of R. S. Maine 1930, Section 83, Chapter 5 as amended.
- Art. 34 To see what sum the Town will raise for Civilian Defense.

The Selectmen give notice that they will be in session for the purpose of revising the list of voters, at the Selectmens Office at nine o'clock in the forenoon of the day of the meeting.

Given under our hands at Sherman this 13th day of March A. D.

F. C. MITCHELL
G. M. SIDES
LEWIS MERRY

Selectmen of Sherman

CONSTABLES RETURN

Persuant to the within warrant to me directed, I have notified and warned the inhabitants of the Town of Sherman, qualified to vote as therein expressed by posting an attested copy of the warrant at the Post Office at Sherman Mills, it being a public and conspicuous place in said Town on the 13th day of March 1944, it being at least seven days before said meeting.

Attest: P. F. GALLISON

Constable of Sherman

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