

1964

Annual Report of the Municipal Officers and Officials of Carmel, Maine for the Year Ending December 31, 1964

Carmel (Me.)

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153rd
Annual Report

*of the Municipal Officers
and Officials of*

CARMEL
MAINE



—❧— 1964 —❧—

DATES TO REMEMBER

January 1—Fiscal year commences.

February 28—Automobile registrations expire.

April 1—All property, both real and personal, is assessed to owner of record as of April 1. Owners must bring a list of property to the Assessors to be eligible to make claim for abatement.

April 1—Dog tax due—Licenses available from Town Clerk.

May 20—Tax liens filed.

December 1—Interest on 1965 taxes begins.

December 31—Books close.

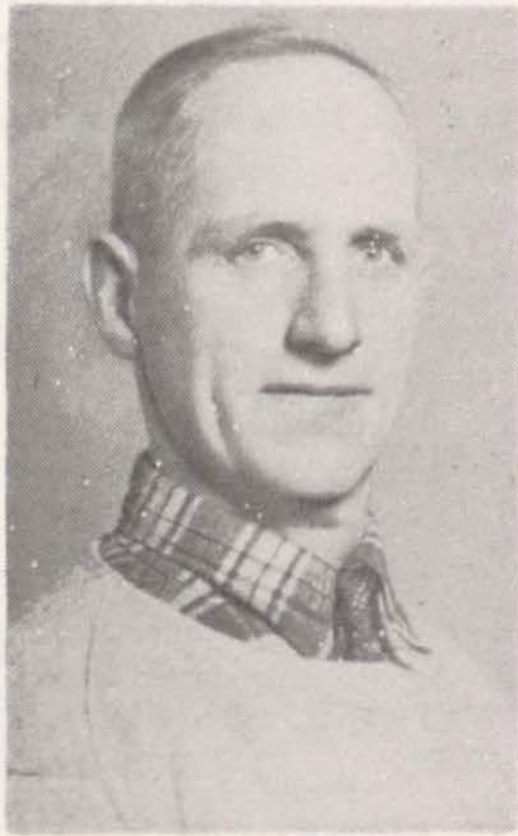
Your Birthday—Automobile operator's license expires.

ANNUAL REPORT
of the
Municipal Officers
and Officials
of
CARMEL, MAINE
for the
Year Ending December 31
1964

H. P. SNOWMAN—PRINTER
Bangor, Maine

INDEX

Assessor's Report	14
Auditor's Report	29
Building Inspector's Report	55
Dedication	3
Fire Department Report	47
Letter of Transmittal	7
Librarian's Report	47
Municipal Directory	4
Notice to Taxpayers	10
Overseers of the Poor Report	56
Public Health Nurse	53
Selectmen's Report	17
Tax Collector's Report	39
Treasurer's Report	23
Town Clerk's Report	52
Town Warrant	60



IN MEMORIUM

In deep appreciation for his unselfish service to his community, this Annual Report is dedicated in memory of George Perry.

TOWN OFFICERS
of the
Town of Carmel, Maine

Selectmen and Overseers of the Poor

MARK W. McGOWN, Chairman
DOUGLAS L. SMALL EARLE E. McSORLEY

Assessors

GEORGE PERRY, Chairman
THURL HEWES PAUL NOYES

Town Clerk

MARK W. McGOWN

Administration

Town Manager, Treasurer, Tax Collector, Agent for the
Overseers of the Poor, Road Commissioner, Registrar of
Voters, Constable, School Attendance Officer.

WAYNE R. CRANDALL

Fire Chief

KENNETH LUCE

Health Officer

DR. SARAH SIMPSON

Librarian

KATHLEEN COLE

Building Inspector

IRWIN PIKE

School administrative District No. 23

Superintendent

HOWARD MILLETT

Carmel

SARAH W. SIMPSON
STANLEY POWELL
EVERETT GARLAND

Levant

PETER CHASE
FULLER GOODWIN
RAY BEMIS

BOARDS AND COMMITTEES

Budget Committee

FRANK HALL	WILLIAM PALMER
RAYMOND PENDLETON	JACK COLE
THEODORE JOHNS	FRANK DOW
CLEMENT RICHARDSON	LEON ST. LOUIS

Board of Appeals

CHARLES SIMPSON	GEORGE CUMMINGS
ROLAND GIBBS	

Cemetery Committee

MARGARET HARVEY	PAUL HASKELL
RAYMOND PENDLETON	

Library Trustees

PAULINE COLSON	ZELMA GARLAND
BERNICE CURTIS	ANNE HASKELL
ARLIE FOSTER	CORA LUCE

Library Board

LENA FLYNT	KATHRYN STUBBS
KATHLEEN COLE	MARGARET HARVEY

LICENSES AND PERMITS

Licenses or permits are necessary for the following, and are issued by:

Forest Fire Warden — Thurl Heres

Permission must be obtained from the Forest Fire Warden before kindling any fires out-of-doors (excluding incinerators and out-of-door fireplaces) except when the ground is covered with snow.

Town Clerk — Mark W. McGown

Dog Licenses

Marriage Licenses

Hunting and fishing licenses

Burial Permits

Christmas Tree and Wreath Permits

Town Office — W. R. Crandall

Pistol and Revolver Permit

Motor Vehicle Excise Tax

Auction Permit

Building Inspector — Irwin Pike

Building Permit

LETTER OF TRANSMITTAL

To the citizens of the
Town of Carmel, Maine

It gives me great pleasure to present to you the annual report of the activities of the various town departments during the 1964 fiscal year. It is, however, beyond the scope and intent of this letter to consider in detail the entire year's operation. I will therefore while speaking broadly of the conduct of Town affairs, give added consideration to those areas which should be discussed further.

TAX COLLECTIONS:

Tax collections were considerably behind last year. On Dec. 31 the town was unable to meet its entire commitments, and carried an accounts receivable into the 1965 fiscal year. This has happened before, but it represents poor financial administration. The Town has increased its Surplus account considerably within the last two years, resulting in a more favorable financial position, however a surplus is not a surplus until all taxes are collected. The Surplus account helps to offset the uncollected taxes. In 1964 the total uncollected taxes amounted to over thirty six thousand dollars, and the surplus account amounted to slightly under twenty thousand. Thus we were left with an installment to the School Administrative District of approximately seventeen thousand dollars. If tax collections do not improve immediately, this office must adopt a more severe attitude toward delinquents.

WELFARE:

As of December 31, a total of three hundred eighty four dollars had been spent for town poor cases. A balance in the Town Poor account in the amount of \$15.00 has resulted. This represents a substantial savings over prior years. The policy regarding the administration of the Welfare De-

partment includes careful consideration of the means and responsibilities of applicants. In all cases where the male members of the household are able to work, they are required to earn any benefits derived from the Town. In one instance this office has acted as complaintant at the Newport Municipal Court against an irresponsible father who refused to support his family. If the small annual appropriation for welfare is to continue, an effort must be made to keep this policy.

TOWN ROADS:

The town officials have made an effort his year to maintain the town roads with the use of Calcium Chloride as a stabilizing base. This program has proven very successful, and the current year's budget provides for the purchase of enough Calcium Chloride to stabilize and maintain all gravel roads. By using such material the town eliminates the nuisance of dust and the costly expenses of resurfacing roads every few years. Also used this year was raw rock salt, which was applied several times to Route No. 69. With the increased use of Route No. 69 due to the presence of Interstate No. 95, it has become necessary to maintain this highway in a more diligent manner during the winter months. Major construction in Carmel during 1964 included the final reconstruction of The Central Fuller Road section and the surfacing of over a mile of highway. Also rebuilt was the Five Road, which was improved by the addition of a quarter of a mile of new construction.

CEMETERIES:

During 1964 it has been possible to maintain a full-time man to care for the Carmel Cemeteries. With the increased revenue from cemetery trust funds and the regular annual appropriation, the cemetery committee was able to provide much better care to their cemeteries. There appears in this year's annual warrant a request for one thousand dollars for cemetery lots. There remains only a few lots which can be

used in the future, and citizens are requested to assist in the passage of this appropriation.

INDUSTRIAL DEVELOPMENT

The citizens of Carmel must face the issue. The Town of Carmel, must, either through interested citizens and municipal officials, form a functioning unit whose purpose is to attract industrial growth, or be prepared to absorb the increasing cost of Government solely upon the shoulders of a residential and agricultural community. Many offers of land and other resources have been given, but the Town has got to provide a functioning unit of dedicated men whose purpose is to advertise and support development programs, if the Town is to attract industry. In the warrant for 1965 there is a request for one hundred dollars for development. These funds are to be made available to any committee who will provide satisfactory evidence that they intend to use them for developmental purposes.

TOWN OFFICE:

The selectmen have not borrowed the money as instructed at the Special Town Meeting held Sept. 10, because they felt that interest should not be paid on the funds while they were not being used. The plans of the new town hall have been completed, and estimates indicate that the Town will be able to stay within the Ten Thousand five hundred dollar figure. Further plans on the construction of the building must await the results of our Town Meeting.

I would like to take this opportunity to thank those who have helped me during the past year. Dedication and devotion on the part of the selectmen, and an interested public have done much to make this year successful. The selectmen work well over what the town is able to pay. This unselfish attitude toward the community is most commendable and certainly the citizens of Carmel owe a debt of gratitude to those whose efforts have promoted the welfare of Carmel.

Respectfully submitted,
WAYNE R. CRANDALL
Town Manager

A complete audit report is on file and available for public inspection at the town office.

NOTICE TO TAXPAYERS

All delinquent personal property and poll taxes outstanding eight months from their commitment for collection are subject to collection at law. The means available to the Collector are an action of debt, distraint and sale of property, or arrest. Persons having delinquent personal property and poll taxes after March 8, 1965 are cautioned that such will be enforced by the appropriate means.

Delinquent real estate tax payers are notified that in cases where the tax mortgage lien procedure has been ineffective in securing the tax in the past, more severe methods will be employed to secure payment of real estate taxes in the current year.

The following provisions of Maine state law regarding taxation are presented for your convenience. Should you have any questions regarding taxation your local Collector or Assessors would be pleased to give additional information.

ESTATE DISTRIBUTED

And when the estate of persons deceased have been distributed during the yast year, or have changed hands from any cause, the Executor, Administrator, or other interested persons, are hereby warned to give notice of such change, and in default of such notice will be held under law to pay the tax assessed although such estate has been wholly distributed and paid over.

RESIDENT OWNERS

All inhabitants of the Town of Carmel, Maine, and all Administrators, Executors, Trustees, etc., of all estates taxable in said town of such persons are hereby notified to **MAKE AND BRING IN TO THE ASSESSORS TRUE AND PERFECT LISTS OF THEIR POLLS AND ALL THEIR ESTATES, REAL AND PERONAL**, not by law

exempt from taxation, of which they were possessed on the first day of April, 1965 and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation, and value of their property liable to be taxed.

PERSONS DOOMED

Any resident owner who neglects to comply with this notice is hereby 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.

NOTICE TO VETERANS DESIRING EXEMPTIONS

No exemptions on polls and estates shall be allowed in favor of any person who is not a legal resident of the State of Maine; and provided that any male or female veteran, or blind person, who desires to secure exemption shall, on or before the first day of April, notify in writing the assessors where he or she resides, and furnish proof of entitlement, and thereafter said assessors shall grant such exemption while so qualified. (Chap. 91-A Revised Statutes)

Note: The polls and estates of all persons who by reasons of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges are exempt. (Chap. 91-A, Revised Statutes)

ON REVALUATION

An article appears in the Warrant asking for fund to be taken from surplus for the purpose of revaluing the land, buildings and personal property in Carmel. Several facts should be considered in order to give the citizens as much information as possible on this project.

First of all, one should consider the manner in which a tax is assessed. At Town meeting, the citizens will vote to raise a certain amount of money, let us say \$30,000. To this is added the assessment from the School District — approximately \$60,000. Thus the town will tell the assessors to raise \$90,000 through taxes, and to distribute those taxes upon its inhabitants based upon the value of their buildings.

The Assessors will then examine the estates and personal property of the Inhabitants of Carmel and place an estimate on their value. Let us say that the total value of all the assessors estimates amounts to \$600,000.00. Then the amount of money needed to operate the Town for the year (\$90,000) is divided by the total valuation of the Town and resulting figure, .150, is the tax rate in mills. Each individual's valuation is multiplied by this figure and his tax is determined.

The current valuation system used by the assessors is not entirely equitable. I must emphasize that this is of no fault of the assessors, for errors of many years are bound to accumulate and eventually result in measurable inequality in taxation. Some taxpayers are taxed at only a fraction of their worth, while others are oppressed by severe valuations on relatively low value property.

The process which the revaluation concern would use in appraising property in Carmel would be as follows: Each

home, parcel of land, or item of taxable personal property would be on file in the Town office. These cards would describe the home or other estate, and place it within a certain classification. Valuations would be computed upon such factors as the number of families in the building, the type of construction, foundation, type of walls, floors, plumbing, heating, design, age, etc.

Most revaluation firms are willing to have their representatives attend hearings with grieved taxpayers and point out why they feel that their tax valuation is just. The ultimate decision on valuation, however, is vested in the board of assessors.

Citizens should not look upon the prospect of a revaluation with thoughts that their taxes will be reduced. The purpose of a revaluation is to assess the same percentage of market value against all taxable property. Revaluation is simply another method of slicing the tax pie.

Finally, the cost of a revaluation should be considered. Estimates indicate that the entire process could be undertaken for approximately \$7,500. By submitting the contract to bid or negotiating with reputable firms this figure could probably be reduced. It has been recommended that these funds be taken from surplus. If this is done, the Town will not feel the cost of the program in taxes. Generally, if the recommendations of the budget committee are complied with, there will be no change in the 1965 taxes.

These are the facts which I feel the citizens should know about a revaluation. I earnestly hope that Carmel's Citizens will give this matter their consideration.

W. R. CRANDALL

ASSESSOR'S REPORT

VALUATIONS

	<i>Real</i>	<i>Personal Estate</i>	<i>Total</i>
Resident	\$418,820.00	\$ 46,310.00	\$465,130.00
Non-Resident	81,830.00	53,825.00	135,655.00
Total	\$500,650.00	\$100,135.00	\$600,785.00

TAX REQUIREMENTS

Moderator	\$ 10.00
Selectmen's Salary	225.00
Assessors' Salary	1,000.00
Manager's Salary	4,400.00
Manager's Expenses	500.00
Contingent	550.00
Town Report	450.00
Town Office Operating	450.00
Maine Municipal Association	80.00
Simpson's Memorial Library	350.00
Audit	400.00
Town Buildings Insurance	26.00
Social Security	162.50
Memorial Day	100.00
Town Office Equipment	350.00
Development	100.00
Zoning Inspector	200.00
Fire Dept. and C. D.	1,300.00
Fire Engine Note	1,200.00
Street Lights	310.80
Grader Hire	500.00
Snow Removal	1,000.00

Salt and Road Sand	1,500.00	
Town Road Tar	1,000.00	
Permanent Bridge Fund	2,000.00	
Health Officer	25.00	
Public Health Nurse	200.00	
Public Health Medications	50.00	
Town Poor	400.00	
Itinerant Poor	10.00	
A.D.C.	2,000.00	
State Aid Road Construction	1,066.00	
Cemetery Care	350.00	
Interest Payable	1,000.00	
Tax Discounts	700.00	
Property Mapping	2,500.00	
Ministerial and School Fund	64.00	
Insurance Rating E	2,500.00	
Dental Clinic	200.00	
Total Appropriations		\$ 29,229.30
County tax		912.00
School Administrative District No. 23	58,328.42	
Overlay	1,278.86	
Total Tax Requirements		\$ 90,382.08
Total Valuation		
\$600,785.00 at 148 mills per Dollar		\$ 88,923.58
275 polls at \$3.00 each		825.00
Total Commitment		\$ 89,748.58

ABATEMENTS

1959		
Heirs of Perley Mayhew	\$	9.80
1963		
Gilman Foss		15.00
Gilman Nadeau		3.00
Eugene Otis and A. Marcho		7.80
Wamon Wharton		3.00

1964

Blane Atwood	3.00
Wayne L. Hanscom	151.00
Mildred Hand	27.00
James E. Hobden	14.80
V. S. Howes	29.60
Arther Leland	9.62
Gladys Lowe	14.80
Phyllis and Allen Newcomb	16.28
Wallace Norris	82.88
George W. Perry	25.90
Duane Small	3.00

Total Abatements Granted \$ 416.48

SELECTMEN'S REPORT

To the Inhabitants of the Town of Carmel

We submit the following as our report of the financial transactions of our town from January 1, 1964 to December 31, 1964.

<i>Account</i>	<i>Credits</i>	<i>Charges</i>
Moderator	\$ 10.00	
Ted Johns		\$ 10.00
Contingent		
Appropriation	550.00	
State of Maine	151.06	
Misc.	7.00	
Overdraft	15.65	
Office Supplies		516.58
Moving Town Office		78.89
International City Managers Assn.		15.00
Constables Fees		18.50
Elections		24.00
Advertising		10.04
Misc.		60.70
Selectmen		
Appropriation	\$ 225.00	
Mark W. McGown		75.00
Douglas L. Small		75.00
Earle E. McSorley		75.00
Assessors Salary		
Appropriation	\$ 1,000.00	

Overdraft	396.34	
Thurl Hewes		510.78
George Perry		475.53
Paul Noyes		410.03
Manager's Salary		
Appropriation	\$ 4,400.00	
Wayne R. Crandall		4,384.36
Unexpended		15.64
Manager's Expenses		
Appropriation	\$ 500.00	
Wayne R. Crandall		500.00
Town Report		
Appropriation	\$ 450.00	
J. W. Sewall Co.		4.67
H. P. Snowman		347.00
Unexpended		98.33
Town Office Operating		
Appropriation	\$ 450.00	
Ducky's Fuel		111.52
Central Maine Power Co.		40.24
New England Tel. and Tel.		167.68
Penobscot Post, American Legion		75.00
Supplies		20.37
Miscellaneous		2.28
Unexpended		32.91
Town Office Equipment		
Appropriation	\$ 350.00	
Ted Johns		180.00
Leighton Agency		151.50
Gass Office Supply		18.50
Street Lights		
Appropriation	\$ 310.80	
Central Maine Power Co.		300.30
Unexpended		10.50

Fire Dept. and C. D.		
Appropriation	\$ 1,300.00	
Carl Luce Treasurer		1,300.00
Fire Dept. Construction		
Appropriation	\$ 2,500.00	
Carl Luce, Treas.		2,500.00
Health Officer		
Appropriation	\$ 25.00	
Dr. Sarah Simpson		25.00
Town Dump		
Appropriation	\$ 200.00	
Town of Etna	100.00	
Overdraft	15.00	
Thurl Hewes		225.00
Earle E. McSorley		90.00
Public Health Medications		
Appropriations	\$ 50.00	
Overdraft	98.73	
Hinkley's Pharmacy		148.73
Snow Removal		
Appropriation	\$ 1,000.00	
From Excise Taxes	2,400.00	
State of Maine	2,303.60	
Donald Noyes	27.00	
Robert Noyes		5,166.66
State of Maine		269.20
Misc.		27.00
Unexpended		267.74
Road Salt and Sand		
Appropriation	\$ 1,500.00	
W. H. Shurtleff Co.		549.72
Chemical Corp.		266.00
Vernie Munson		403.20
Unexpended		281.80

Town Roads and Bridges:

From Excise Tax	2,800.00	
Misc.	130.00	
Overdraft	283.12	
Wayne Hawes		9.82
Thurl Hewes		21.64
Richard Butler		9.82
Myron Goodell		27.68
Frank Hall		29.65
Russell Bradford		15.06
Arther Small		34.60
R. Maloon		5.25
L. C. Archer		17.09
Louis Preble		329.63
Frank Perry		231.82
Charlott Preble		33.00
Paul Noyes		126.50
W. H. Shurtleff Co.		252.65
Donald Noyes		15.00
Chuck Staples		13.10
Earle E. McSorley		692.48
Wilson Verrill		55.00
V. J. Munson		62.60
Lane Construction Co.		66.65
N. E. Metal Culvert Co.		71.33
Lloyd Marcho		84.00
Vernie Munson		31.64
To T. R. I.		720.85
Misc.		139.35

Grader Hire:

Appropriation	\$ 500.00	
Overdraft	60.00	
Earle E. McSorley		560.00

Town Road Tar:

Appropriation	\$ 1,000.00
From Excise Taxes	1,600.00

State of Maine		2,286.76
Unexpended		313.24
Cutting Bushes:		
From Excise Taxes	\$ 250.00	
Overdraft	36.79	
Frank Perry		284.79
Arther Small		2.00
Town Road Improvement:		
Appropriation	\$ 2,720.80	
From Town Roads and Bridges	720.85	
Roland Hines		62.10
Thomas McKenzie		62.10
Dwight Brown		253.96
Maynard Brown		228.48
Earle E. McSorley		720.32
Gerald Gould		244.80
Nelson Thayre		244.80
Gary Mullin		897.66
Verne Munson		205.36
George Cummings		428.30
Raymond Waning		22.40
New England Metal Culvert Co.		71.38
School Administrative District No. 23:		
Appropriation	\$ 58,328.42	
S. A. D. No. 23		58,328.92
Cemeteries, General Care:		
Appropriation	\$ 350.00	
Sale of Lots	75.00	
Fosters Esso		13.02
Chuck Staples		34.75
Frank Perry		207.89
Donald Noyes		15.69
Sears Roebuck		78.87
Danforth Bros. Hardware		7.45
Ducky's Fuel		8.74

Unexpended		58.59
Cemeteries, Perpetual Care:		
Balance, 1963	\$ 29.08	
From Bangor Savings Bank	139.68	
From Eastern Trust	2.16	
Fosters Esso		7.82
Frank Perry		148.03
Misc.		12.91
Unexpended		2.16
General Interest:		
Appropriation	\$ 350.00	
Overdraft	137.50	
Merrill Trust Co.		1,137.50
Simpsons Memorial Library:		
Appropriation	\$ 350.00	
Bangor Savings Bank	40.00	
State of Maine	25.00	
Library Committee		415.00
Memorial Day:		
Appropriation	\$ 100.00	
Carmel, Etna Post, American Legion		100.00

Respectfully submitted,

MARK W. McGOWN
DOUGLAS L. SMALL
EARLE E. McSORLEY

TREASURER'S REPORT

To the citizens of the Town of Carmel:

It gives me pleasure to present to you the report of the treasurer of the Town of Carmel for the 1964 fiscal year. This year I have attempted to give the citizens a more comprehensive view of the Town's financial position by detailing and describing the exhibits presented below. I have also included in the latter part of this report the report of the Auditor, including several of his comments and exhibits which supplement those presented.

The Treasurer is in charge of several areas. All cash transactions which occur within the scope of this office are recorded with the Treasurer. The Tax Collector and the Excise tax collector must deposit weekly with the treasurer, who issues a receipt and credits the deposit to the appropriate account. Tax collections are handled in a different section of this report.

Other cash transactions over which the treasurer takes charge include the areas of tax liens, tax acquired property, and general treasurers receipts. These are outlined in the statement of Cash receipts presented within this report.

1963 TAX LIENS

The following tax liens were on record as of Dec. 31, 1964:

Robert Bowen	\$	156.00
Janice Deering		58.50
Roscoe Day		245.70
Graydon Ellingwood		198.90
Harry Ellingwood		81.90

Ray Emery	132.60
Olive Fitts	187.20
Harry Gleason	39.00
Hazel Gray	210.60
Henry Harvey	276.90
Kevin Hand	58.50
Mrs. Edwina Hodsdon	26.32
Edward Hyson	11.70
Floyd Harding	62.40
Glenn Jones	7.80
Ruth Kimball	96.72
Alberac King	11.05
Richard Keach	54.60
Heirs of A. B. Loring	39.00
Heirs of Frank Loring	19.50
George Looke, et al	390.00
Hazel Luce	195.78
C. B. Luce	296.40
C. B. Luce	560.04
Wallace Maloon	31.20
Heirs of P. Mayhew	45.60
Vaughn McDonald	331.50
Percy McFarlin	23.40
Earl McKusick	156.00
James McDunnah	27.30
Paul Noyes	561.60
Donald Noyes	230.10
Watson Nowell	19.50
Lester Otto	27.30
David O'Donald	15.60
George H. Perry	33.54
Roger Pinkham	15.60
Herbert H. Pomeroy	46.80
Heirs of T. C. Rice	88.92
Roger Sylvester	35.66
Charles Shaw	46.80
George F. Smith	89.70

Willard Toothaker	85.80
Willie and D. Vicnaire	92.58
Malcolm Woodard	195.00
B. H. Norton	1.56
Gilman Nadeau	70.20

Total Tax liens outstanding as of Dec. 31, 1964 amounted to \$5,688.37. Since the amount of liens outstanding is obviously high, the selectmen have adopted the policy of selling the Town's claim in these estates to interested parties. These securities make excellent short term investments, and interest is charged at the rate of 6%. Anyone interested in purchasing any of these liens from the town for the amounts specified above should contact the Town Treasurer.

The Town has acquired several parcels of land through matured 1962 tax liens. This property is recorded under the Tax acquired property file, and will be sold at a convenient time.

TAX ACQUIRED PROPERTY

December 30, 1964

Mrs. Forest Carrow	\$ 31.95
Henry Day	117.70
Henry Harvey (Mill)	30.50
Donald Noyes	51.09
Warren Noyes	180.90
Eugene F. Otis	890.45
F. L. Smith	38.19
Colan Shields	21.30
Harry R. Stevens, Jr.	69.00
Stella Sewell	190.00
Sarah and Wamon Wharton	553.80
Elsie M. Engler	19.80

Total tax acquired property amounted to \$2,194.73 on December 31, 1964. Of this amount, \$1,444.25 represented estates held in control by the Federal Bankruptcy Courts. All of the above figures include the 1964 taxes.

The statement of Cash Receipts will indicate the amount

and nature of the funds received in this office during the period from December 31, 1963 to December 31, 1964. For a detailed statement of the financial disbursements, the reader should refer to the Selectmen's Report, published elsewhere in this report.

STATEMENT OF CASH RECEIPTS
YEAR ENDED DECEMBER 31, 1964

Cash Balance, Jan. 1, 1964		\$ 3,248.00
Add Cash Receipts:		
Tax Collections.		
1964 Taxes	\$ 60,480.70	
Prior Taxes	15,132.32	
	75,613.02	
Tax Liens	9,765.21	
Tax Acquired Property	2,054.61	
Excise Tax Collections:		
1964 Receipts	\$ 7,857.84	
1965 Receipts	275.69	
	8,133.53	
Departmental Accounts	12,043.08	
Accounts Receivable	117.86	
Porcupine Bounties	35.50	
Employees Social Security	160.89	
Employees Withholding Taxes	550.07	
Tax Anticipation Notes	24,000.00	
Increase in Surplus	333.27	
Cemetery Trust Funds Held	300.00	
State Welfare	626.36	
Other Municipalities Welfare	351.18	
	\$137,765.38	
Total Cash Receipts		
		\$137,953.38
Payments:		

49 Warrants (See Selectmen's Report)	\$136,776.29
Cash in Bank, January 1, 1965	1,177.09

Respectfully submitted,

WAYNE R. CRANDALL
Treasurer
Town of Carmel

How your 1964 Tax Dollar was spent

Education

66.6%

Administration

8.0%

Highways

8.0%

General Government

3.6%

Protection

3.2%

Welfare

2.7%

Capital Improvement

2.8%

Misc.

5.1%

AUDITOR'S REPORT

February 10, 1965

Board of Selectmen
Carmel, Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes of 1964, an audit has been conducted of the financial records of the Town of Carmel for the fiscal year ended December 31, 1964.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Within the scope of the examination, the financial transactions were appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Town at December 31, 1964, and the results of its operations for the year then ended.

Respectfully submitted,
ARMAND G. SANSOUCY
State Auditor

AGS:dt

C O M M E N T S

TOWN OF CARMEL

January 1, 1964 to December 31, 1964

An audit has been completed of the financial records of the Town of Carmel for the year ended December 31, 1964.

The audit consisted of an examination of the records maintained by the Town Manager and municipal officials.

The operations for the year showed that the net unexpended departmental balance lapsed amounted to \$4,630.06, per the following summary:

Departmental Operations:	
Unexpended Balances	\$ 6,290.04
Overdrafts	1,659.98
	<hr/>
Net Unexpended Balance	\$ 4,630.06

Revenue derived from supplemental taxes, the overlay, and interest on taxes and tax liens, were the major factors contributing to the amount lapsed to surplus.

* *

The following comments pertain to the accompanying financial statements and to the scope of audit.

ASSETS — The general cash balance of \$1,177.09 was on deposit in the Merrill Trust Company, Bangor, Maine at December 31, 1964. The petty cash fund of \$50.00 was on hand with the tax collector.

Accounts receivable of \$740.30 consisted principally of current charges for State and other municipalities' welfare cases.

Taxes receivable totaling \$28,349.63 included for the most part unpaid current year accounts of \$27,649.69. The remaining balance of \$699.94 represented uncollected prior years' taxes dating from 1959. Tax liens and tax acquired property amounted to \$5,688.37 and \$2,194.73 respectively.

LIABILITIES, RESERVES AND SURPLUS — The accounts payable of \$17,142.80 represented the unpaid balance of the School Administrative District No. 23 current year assessment.

The appropriation accounts showed a net overdraft bal-

ance of \$699.00 that was carried forward to the ensuing year.

The unappropriated surplus amounted to \$20,151.32, an increase of \$5,123.75. The change was occasioned principally by the net unexpended departmental balance lapsed.

DEBT FUND — The debt fund, incorporated in the balance sheet as a separate fund, reflects outstanding fire truck notes of \$7,200.00 which are to be retired from future revenue.

TRUST AND RESERVE FUNDS — The trust fund principals totaled \$7,225.00 and unexpended income amounted to \$1,011.06 at the year end. With the exception of the ministerial and school fund of \$1,605.00, the trust funds were on deposit in the Bangor Savings Bank, Bangor, Maine.

The concrete bridge fund of \$1,953.20 was represented by a certificate of deposit in the Merrill Trust Company, Bangor, Maine.

DEPARTMENTAL ACCOUNTS — The departmental accounts showed a decrease of \$633.50 in funds raised by taxation, as compared with the preceding year. A smaller appropriation for education and larger appropriations for general government and protection accounts were the major factors responsible for the decrease.

GENERAL — The use of a portion of the excise tax revenue for specific current operations was authorized by the townspeople.

At a special town meeting, the townspeople authorized the municipal officials to issue general obligation securities totaling \$10,500.00 to finance demolition of the old town hall and construct a new building in its place. Loan negotiations had not been completed at the close of the year. Demolition expense of \$865.16 during the current year was paid from general funds.

RECOMMENDATIONS — It is recommended that treasurer's bank deposits be made more frequently. Also, when partial payments are received on tax mortgage liens, signed waivers should be obtained to protect the town's foreclosure rights.

SCOPE OF AUDIT

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Count of cash was made and records checked to determine the accuracy of recorded cash transactions.

Cash accounts were verified by reconciliation of bank statements furnished by the depository or by bank confirmation. Verifications were utilized, on a test basis, to determine the correctness of recorded assets and liabilities.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and canceled checks were examined for a selected period.

Excise tax collections were checked with copies of receipts retained by the collector. Debt, trust, and reserve fund transactions were examined. Surety bond coverage was reviewed.

TOWN OF CARMEL
COMPARATIVE BALANCE SHEET
GENERAL FUND

ASSETS

	December 31, 1964	December 31, 1963
Cash on Hand and In Bank:		
General	\$1,177.09	\$ 3,248.00
Petty	50.00	50.00
	\$ 1,227.09	\$ 3,298.00
Accounts Receivable	740.30	117.86
Taxes Receivable	28,349.63	26,452.85
Tax Liens	5,688.37	5,150.57
Tax Acquired Property	2,194.73	2,420.35
Total	\$ 38,200.12	\$ 37,439.63

DEBT FUND

ASSETS

Amount Necessary to Retire Debt from Future Revenue	\$ 7,200.00	\$ 8,400.00
--	-------------	-------------

TRUST AND RESERVE FUNDS

ASSETS

Trust Funds:		
Time Deposits	\$ 9,236.06	\$ 8,762.88
Due from General Fund	1,605.00	1,605.00
	\$ 10,841.06	\$ 10,367.88
Reserve Fund:		
Certificate of Deposit	1,953.20	2,000.00
Total	\$ 12,794.26	\$ 12,367.88

TOWN OF CARMEL
COMPARATIVE BALANCE SHEET
GENERAL FUND

December 31, 1964 December 31, 1963

LIABILITIES, RESERVES AND SURPLUS

Liabilities:		
Accounts Payable	\$ 17,142.80	\$ 21,084.07
Reserves:		
Departmental Overdraft Carried (net) (Exhibit D) (\$ 699.00)	(\$ 277.01)	
Due Ministerial and School Fund	1,605.00	1,605.00
	906.00	1,327.99
Surplus:		
Unappropriated (Exhibit C)	20,151.32	15,027.57
Total	\$ 38,200.12	\$ 37,439.63

DEBT FUND

LIABILITIES		
Notes Payable	\$ 7,200.00	\$ 8,400.00

TRUST AND RESERVE FUNDS

LIABILITIES

Trust Funds:		
Cemetery —		
Principal	\$ 7,225.00	\$ 6,925.00
Unexpended Income	1,011.06	837.88
	8,236.06	7,762.88
Ministerial and School		
Fund	1,605.00	1,605.00
Simpson Memorial Library		
Fund	1,000.00	1,000.00
	\$ 10,841.06	\$ 10,367.88
Reserve Fund:		
Concrete Bridge	1,953.20	2,000.00
Total	\$ 12,794.26	\$ 12,367.88

TOWN OF CARMEL
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1964

GENERAL GOVERNMENT

Contingent	\$ 550.00	\$ 158.06	\$ 708.06	\$ 723.71	\$ 15.65°	
Moderator	10.00		10.00	10.00		
Salaries of Selectmen	225.00		225.00	225.00		
Salaries of Assessors	1,000.00		1,000.00	1,396.34	396.34°	
Salary of Town Manager	4,400.00		4,400.00	4,384.36	15.64	
Expenses of Town Manager	500.00		500.00	500.00		
Town Report	450.00		450.00	351.67	98.33	
Town Office Operation	450.00		450.00	417.09	32.91	
Office Equipment	350.00		350.00	350.00		
Zoning Inspector	200.00		200.00	200.00		
Auditing	400.00		400.00	395.93	4.07	
Property Mapping	2,500.00		2,500.00	2,500.00		
Construction of Town Office				865.16		865.16°
	11,035.00	158.06	11,193.06	12,319.26	261.04°	865.16°
PROTECTION						
Street Lights	310.80		310.80	300.30	10.50	
Fire Department and Civil Defense	1,300.00		1,300.00	1,300.00		

Fire Department Construction	2,500.00		2,500.00	2,500.00	
Town Hall Insurance	26.00	15.46	41.46	25.47	15.99
Social Security	162.50	12.40	174.90	184.19	9.29*
Forest Fire Control		25.07	25.07	50.11	25.04*
	4,299.30	52.93	4,352.23	4,360.07	7.84°

HEALTH AND SANITATION

Public Health Nurse	200.00		200.00	200.00	
Health Officer	25.00		25.00	25.00	
Town Dump		300.00	300.00	315.00	15.00*
Rodent Control		200.00	200.00	200.00	
Medications	50.00		50.00	148.73	98.73°
Dental Clinic	200.00		200.00		200.00
	475.00	500.00	975.00	888.73	86.27

HIGHWAYS AND BRIDGES

Snow Removal	1,000.00	4,730.60	5,730.60	5,462.86	267.74
Salt and Sand	1,500.00		1,500.00	1,218.92	281.08
Town Roads and Bridges		2,813.00	2,813.00	3,096.12	283.12°
Grader Hire	500.00		500.00	560.00	60.00°
Town Road Tar	1,000.00	1,600.00	2,600.00	2,286.76	313.24
Concrete Bridge Fund	2,000.00	2,053.20	4,053.20	4,053.20	
Cutting Bushes		250.00	250.00	286.79	36.79°
State Aid Roads	1,066.00	2,132.11	3,198.11	3,251.92	53.81°

Town Road Improvement		3,441.65	3,441.65	3,441.65		
	7,066.00	17,020.56	24,086.56	23,658.22	428.34	
WELFARE						
Town Poor	400.00		400.00	385.00	15.00	
Itinerant Poor	10.00		10.00		10.00	
Aid to Dependent Children	2,000.00		2,000.00	1,523.34	276.66	
	2,410.00		2,410.00	1,908.34	501.66	
EDUCATION						
School Administrative District No. 23	58,328.42		58,328.42	58,328.42		
LIBRARY						
Simpson Memorial Library	350.00	65.00	415.00	415.00		
General Care	350.00	75.00				
CEMETERIES						
Perpetual Care		170.92	170.92	168.76	58.59	2.16
	350.00	245.92	595.92	535.17	58.59	2.16
SPECIAL ASSESSMENTS						
County Tax	912.00		912.00	912.00		
Overlay	1,278.86		1,278.86		1,278.86	
	2,190.86		2,190.86	912.00	1,278.86	
INDEBTEDNESS						
Fire Truck Note	1,200.00		1,200.00	1,200.00		

INTEREST						
General	1,000.00		1,000.00	1,137.50	137.50°	
Ministerial and School Fund	64.00		64.00			64.00
	1,064.00		1,064.00	1,137.50	137.50°	64.00
UNCLASSIFIED						
Memorial Day	100.00		100.00	100.00		
Maine Municipal Association	80.00		80.00	80.00		
Municipal Development	100.00		100.00			100.00
Tax Lien Costs and Interest Abatements		1,794.27	1,794.27	366.43	1,427.84	
Discounts	700.00		700.00	416.48	112.23°	
Supplemental Taxes		1,100.06	1,100.06	812.23	1,100.06	
Excise Taxes		8,133.53	8,133.53		683.53	
	980.00	11,027.86	12,007.86	7,450.00	2,682.72	100.00
Totals	\$ 89,748.58	\$ 29,070.33	\$118,818.91	\$114,887.85	\$ 4,630.06	\$ 699.00°

TAX COLLECTOR'S REPORT

To the Citizens of the Town of Carmel:

Submitted herein is the report of the Tax Collector of the Town of Carmel. This report is lengthy, and therefore it can be inferred that the tax collections of the Town of Carmel for the preceding twelve months have not been altogether successful. It has become apparent that a more severe method must be used to improve collections. The persons listed below are hereby advised that the following statute will be used to force collections if necessary.

Chapter 91-A, Sec. 100, R. S., 1954 as amended.

“If any resident or nonresident taxpayer assessed in accordance with the provisions of this chapter, for twelve days after demand, refuses or neglects to pay his tax or to show the tax collector sufficient goods and chattels to pay it, such officer may arrest him in the county where found and commit him to jail until he pays it or is discharged by law.”

OUTSTANDING TAXES

1959

Carrow, Mrs. Forrest	\$	19.60
McCutchion, Roy		3.43
Shaw, Charlie		2.45

OUTSTANDING TAXES 1960

Carmichael, Nettie	\$	8.12
Fitts, Roland		15.66
Hannon, Norman		6.38
Harvey, Henry		64.38
Jenkins, Allen		4.06

Kelley, Richard	13.44
Lowe, Maitland	7.06
Maloon, Archie	4.06
McCutchion, Roy	4.06
McKusick, Earl	6.38
Moran, Leona	4.06
Miller, Charles	6.38
Sechrest, Mildred	6.38
Stewart, Linwood	4.06
Wharton, James	8.70
Beacon Grain Co.	46.40
Hanscom, Wayne	3.00

OUTSTANDING TAXES 1962

Arther Day	\$	1.83
J. Spencer		3.05
Merle Vicnaire		37.82

OUTSTANDING TAXES 1963

Gerald Appleby	\$	60.06
Clarence Brown		3.90
O'Niel Cote		3.00
Arther Day		3.90
Sheldon DeGrasse		8.58
Graydon Ellingwood		8.46
Henry Harvey		86.58
Leslie Harvey, Jr.		3.46
George W. Hunt		13.14
Albert Hutchinson		5.46
Edward Hyson		11.58
Raymond LaCours		9.24
*Roland Maloon		10.94
Wayne Richardson		3.00
Ransford Sewell		5.46
Charles Shaw		4.68
John F. and Inez Spencer		3.90
Leroy Stevenson		6.90

Harold Strout	42.90
Edward Swope	7.02
Leo Tracy	6.90
Merle Vicnaire	40.56
A. C. Richardson	34.46
Leroy Stevenson	35.10

*Part payment received after book closed.

OUTSTANDING TAXES 1964

*Part payment received after books closed.

**Paid in full after books closed.

Name	Real	Personal	Poll	Total
Terarnce Armstrong		13.32	3.00	16.32
Herchel Arnold	277.50	5.92	3.00	286.42
Ardine Austin			3.00	3.00
Stanton Austin			3.00	3.00
Leslie D. Bates		5.18		5.18
*James A. Blackman	236.80	251.60	3.00	491.40
**Shady G. Blackwell	107.30	18.50		125.80
*Walter A. Bonder	266.40	5.18	3.00	274.58
Robert E. Bowen	148.00	5.92	3.00	156.92
**Earl and J. Bowers		6.66	3.00	9.66
Russell Bradford		5.18	3.00	8.18
E. L. and Lee A. Bradley		11.10		11.10
Harold Maynard Brown			3.00	3.00
Joe P. Brown		6.66	3.00	9.66
Norman L. Brown	135.42	5.18	3.00	143.60
*Charles M. Bryant	223.48	5.92	3.00	232.40
George M. Cairns	378.14	10.36	3.00	391.50
**George W. Carrow	109.52	5.18		114.70
Harry E. Carrow	17.76		3.00	20.76
Merrell Carson	55.50	21.46		76.96
Gerald and Phyllis Burns	523.92	49.58	3.00	576.50
Hazel B. Clark	102.12	5.92		108.04
Jack and Kathleen Cole	125.80	12.58		138.38
Vincent Crosby	135.42	5.92		141.34
Derald Curless		18.50		18.50
George A. Curtis	222.00	7.40		229.40
George W. Curtis		5.18	3.00	8.18
**Merle Curtis			3.00	3.00
Eugene F. Clement		5.18	3.00	8.18

**Carl Daum	190.18			190.18
Etta Davis	37.00	5.18		42.18
**Eliza Day	39.96			39.96
Henry Day		5.18		5.18
Heirs of Hiram Day	29.60			29.60
Roscoe H. Day	325.60	3.70		329.30
**Sheldon DeGrasse	13.54			13.54
Roger Dole		7.40		7.40
Donald Dyer, Sr.	18.50	95.46	3.00	116.96
Donald Dyer, Jr.		74.00	3.00	77.00
Clifton E. Ellsworth	186.48	8.14		194.62
Earl L. Ellsmore		5.18	3.00	8.18
Ray Emery	125.80	6.66	3.00	135.46
Clarence P. Evens			3.00	3.00
Charles R. Evens		5.18	3.00	8.18
Bertha Faulkner		6.66		6.66
Olive Fitts	177.60			177.60
Roland Fitts		14.06		14.06
Roger Gagnon		6.66	3.00	9.66
Robert S. Garland		6.66	3.00	9.66
*Harry Gleason		6.66	3.00	9.66
Herbert R. Glidden			3.00	3.00
Lewis H. Glidden			3.00	3.00
Hazel Gray	199.80			199.80
George Greenlaw	188.70	111.00	3.00	302.70
Kevin Hand	55.50	2.96	3.00	61.46
**John Haney		6.66	3.00	9.66
Norman Hannon	74.00	6.66		80.66
*Rodney D. Hanscom	59.20	6.66	3.00	68.86
Wilson Hanscom		5.18	3.00	8.18
Floyd A. Harding	59.20	5.18		64.38
Allen Harvey	10.38			10.38
Henry Harvey	262.70	74.00		336.70
Leslie M. Harvey, Jr.		5.18	3.00	8.18
*Phylis Hasey	296.00			296.00
Gloria G. Hawes	62.90	6.66		69.56
**Guy A. Hawes	166.50	6.66	3.00	176.16
Heirs of Richard Hawes	11.10	91.76		102.86
Irving and Jean Heisey	287.12	9.62	3.00	299.74
*George F. Herberst		6.66	3.00	9.66
Wayne R. Hillier		5.18	3.00	8.18
Mrs. Edwina Hodsdon	325.60			325.60
**Ernest F. Holland		5.18	3.00	8.18

Sally A. Johnson		6.66		6.66
Glenn Jones	7.40			7.40
Allen E. Jenkins		26.64	3.00	29.64
Richard Keach	51.80			51.80
*Robert Lamphier	200.12			200.12
Maurice LaRochelle	125.80	5.18	3.00	133.98
**Delton E. Lawrence	113.92			113.92
**Elroy Lawrence	121.26			121.26
**Herbert H. Leavit		6.66		6.66
**Albe LeGasse		39.18		39.18
Belva Long	148.70			148.70
Heirs of A. B. Loring	29.60			29.60
Heirs of Frank Loring	18.50			18.50
Duane, Doris Lovley	939.80	5.18	3.00	947.98
Everett Lowe	48.10	10.36	3.00	61.46
*Carl A. Luce		6.66	3.00	9.66
*Carl B. Luce	622.34	139.86		762.20
Hazel Luce	187.96	5.18		193.14
**Ralph Luce			3.00	3.00
Dana McAlpine		45.88	3.00	48.88
Vaughn McDonald	314.50	130.98		445.48
Francis and Winifred Mahon	199.80	10.36		210.16
William Mahon			3.00	3.00
Roland Maloon		15.54	3.00	18.54
Lloyd Marcho, Jr.	22.20	50.32		72.52
Heirs of Perley Mayhew	202.02			202.02
Donald McDunnah	222.00			222.00
*Percy R. McFarlin	318.20	54.76	3.00	375.96
Earl A. McKusick	141.28			141.28
Harry L. McLaughlin	177.60			177.60
Jennie Merchant	159.10	25.90		185.00
*Charles L. Miller		6.66	3.00	9.66
George and Angela Moore		8.14		8.14
Charles Morse		6.66		6.66
Leon R. Morse	48.10	6.66		54.76
**Phillip Morse		4.44	3.00	7.44
Roy S. Morse	199.80	6.66		206.46
V. J. Munson	230.88	36.26	3.00	270.14
Patricia Murphy		8.14		8.14
**James Murray	521.70	3.70		525.40
Thomas R. Murray	506.16	13.32	3.00	522.48
** Roy T. McCutcheon		3.70	3.00	6.70

Gilman Nadeau	66.60	6.66		73.26
**Phyllis and Allen Newcomb	359.64			359.64
James Newcomb	77.70			77.70
Filene Noonan	222.00			222.00
**Henry Noonan		5.18	3.00	8.18
Donald P. Noyes	314.50	25.16		339.66
Lucian Noyes			3.00	3.00
Paul Noyes	525.40	5.18	3.00	533.58
Robert G. Noyes	83.56			83.56
Warren Noyes		5.18	3.00	8.18
*Charles B. Nute	128.00			128.00
David O'Donald	14.80	42.18	3.00	59.98
Eugene F. Otis			3.00	3.00
Lester Otto	25.90			25.90
Alton and Virginia Parsons	18.50	6.66		25.16
Galen Parsons			3.00	3.00
Ernestine Parsons		3.70		3.70
Frank S. Perry	59.88			59.88
Phillip and Adela Porter	133.20	14.80	3.00	151.00
*David Preble	99.90	6.66	3.00	109.56
Carl Plummer	139.12			139.12
Fred Provost	344.84	5.18	3.00	353.02
*Joseph Provost			3.00	3.00
**A. C. Richardson	88.70			88.70
Clement Richardson	140.60	3.70	3.00	147.30
Albert F. Ross	25.90	3.70		29.60
Ralph F. Ross	99.16	6.66	3.00	108.82
**Orrin Rowe		32.56	3.00	35.56
Alfred R. Sale		5.18	3.00	8.18
Beatrice Sale	177.60	159.10		336.70
Albert T. Segerson		5.18		5.18
Charles M. Sewall			3.00	3.00
Ransford Sewall		5.18	3.00	8.18
Charles Shaw	44.40	3.70	3.00	51.10
Robert Shaw	22.20	124.32	3.00	149.52
Ronald Shaw		75.48		75.48
Robert O. Sibley		3.70		3.70
**Arther B. Small			3.00	3.00
Richard L. Small	185.00	39.96		224.96
Gordon A. Smith		26.00		26.00
Harold B. Smith	269.36			269.36
*Hollis M. Smith	259.00	6.66	3.00	268.66

**Heirs of Maurice Springer	148.00	9.62		157.62
Everett Stevens		22.94	3.00	25.94
Donald St. Louis	122.10	228.66	3.00	353.76
Leon St. Louis	226.44	3.70	3.00	233.14
Aileen Stevenson		29.60		29.60
*Roger Sylvester	192.40	5.18	3.00	200.58
Harold Strout	10.50			10.50
Willard Toothaker	81.40	3.70	3.00	88.10
Maurice and Jeanette Turner	225.70	6.66		232.36
**Deloris E. Thayre		25.90		25.90
**Gerald L. Verrill	121.46			121.46
Merle Vicnaire		5.92	3.00	8.92
Willie and Doris Vicnaire	148.00	65.86		213.86
Doris Vicnaire		40.70		40.70
**Merle C. Washburn	14.80	37.00		51.80
Frank E. Washburn	171.68			171.68
Allen Weeks	185.00	5.18	3.00	193.18
James Wharton		5.18		5.18
Kendrick G. Weymouth		3.70	3.00	6.70
*Harry E. Willey	617.90	62.90	3.00	683.80
Thomas and Francis Wilson		5.18	3.00	8.18
Malcolm Woodard, Sr.	185.00	5.18	3.00	193.18
Robert N. Worcester	18.50		3.00	21.50
**Elwood E. Worcester		5.18	3.00	8.18
**Eugene D. Young			3.00	3.00
**Albion Young	19.08			19.08

NON RESIDENT

Name	Real	Personal	Poll	Total
Victor Bosgoslawski		18.50	44.40	62.90
Desmond Brailey		62.90		62.90
Heirs of Edward Brann		3.70		3.70
Carmela Butera		148.74		148.74
Carmela and Lorenzo Butera		18.50		18.50
Lorenzo Butera		170.94	17.76	188.70
Lorenzo and Benjamin Butera		19.24		19.24
**Roger Carroll		106.56		106.56
Nettie D. Carmichael		37.00		37.00
*Roy Cowin		122.10		122.10
Janice Deering		55.50		55.50
**Charlott Davis		11.10		11.10
Harry Ellingwood		77.70		77.70

Robert Ellis	7.40		7.40
Rev. Howard and Virginia Goodwin	14.80		14.80
**Owen Goss	59.20		59.20
Robert Higgins	132.08		132.08
Kermit and Arther Ingraham	688.20		688.20
William Johnson	4.44		4.44
Joseph Kimball	97.68		97.68
Ruth Kimball	99.90		99.90
Dennis Lavway	59.20		59.20
Cleon Lawrence, Jr.	94.72		94.72
Arther Leland, Jr.		9.62	9.62
Madeline Leonard	44.40		44.40
Ervin Libby	18.50		18.50
George Looke, et al	370.00	203.50	573.50
Wallace Maloon	29.60		29.60
Edith McDunnah	40.70		40.70
James McDunnah	25.90		25.90
*Roger McGown	580.90		580.90
Fred Patten	78.44		78.44
Ralph Perkins	794.02		794.02
George H. Perry	31.82		31.82
Roger Pinkham	14.80		14.80
Artamus Pomeroy		51.80	51.80
Herbert H. Pomeroy	55.50		55.50
Heirs of T. C. Rice	84.36		84.36
Phillip J. Rinaldo	49.90		49.90
Richard Rosemier	188.70		188.70
**Thomas Shanley	53.28		53.28
*Abraham Shapiro	376.66		376.66
**Jerris Smart	51.80		51.80
Allen Smith	33.30		33.30
Clyde D. Smith	4.44		4.44
Lena Smith	14.80		14.80
Triangle Lumber Co.	133.20	74.00	207.20
Charles W. Tuck	5.92		5.92
**Mural Witherly	211.64		211.64
**Pricilla Willey	1.48		1.48
Stephen Weymouth	10.59		10.59

Simpson Memorial Library Report

The Simpson Memorial Library is open Wednesday from one until four. There is a variety of reading for everyone. Last year 2540 books were loaned. The library has bought new books and has received books as gifts, which we wish to thank you for.

Repairs were made on the chimney and new posts were installed in the cellar. Repairs on the furnace were made.

This is your library which we are fortunate to have. Why don't you come in and take out a book.

If you are interested in having the library open on Wednesday evening you can drop a card to the library. This would help us to know what you want.

Respectively submitted,

KATHRYN P. STUBBS
Librarian

Carmel Volunteer Fire Department

To the Citizens of Carmel:

During 1964, this department was called upon to fight a total of forty-four fires. Of this number, eight were chimney fires, fourteen were grass fires, ten were building fires, two were car fires, two were flooded oil burners and eight were miscellaneous calls. The location of these fires were as follows: thirty-four were in Carmel, five were in Hermon, two were in Levant and three were in the town of Etna.

This year we have worked to classify the town as Class "E". All that remains is to purchase a suitable warning device. At the present time the town has a Class "E" department with little manpower. If this situation is not remedied in the near future, the town will be faced with either an unmanned department or they must resort to paying called men (ten for house fires and four for chimney fires) during

the actual time of a fire and the period after for maintaining the equipment.

We have about three or four men to maintain the equipment, which after a fire is the hardest part of the whole procedure. We have found a considerable drop in attendance at the meetings and at the last few fires, hardly any manpower.

The old International tanker has been fitted with a much needed pump which improves its efficiency by fifty percent.

We have purchased an Oxygen mask with two tanks of Oxygen for emergency use by the citizens.

The men at the present time are going to school on Self Contained Air Masks, their use and to improve their ability to function with them. The present course will run for seven weeks.

We have been fortunate in having two men staying six nights a week in the fire house assuring the town of instant service during the winter months.

Once again I wish to thank the men who operate the department and the townspeople who support us through the year.

Respectfully submitted,

KENNETH M. LUCE

Fire Chief

\$2,500.00 was appropriated at the last town meeting to put the town of Carmel into a class "E" town. At the present time this work is almost completed. All that remains is to purchase a warning device to install on the fire house to alert the men of the department to duty. It is hoped that this can be done in the near future with the aid of matching funds from Civil Defense.

Appropriated \$ 2,500.00

Expenditures

John E. Constantine, Hose and Nozzle 512.23

Irwin W. Pike, Wiring	69.65	
Thompson & Lyford, Building Supplies	129.32	
Savage Lumber Co., Insulation	52.97	
Reynolds Lumber Co., Lumber	9.60	
Bangor Daily News, Want Ad	3.60	
C. M. Page Co., Cement	121.40	
Maine Cement Products, Cement Blocks	112.60	
Harold St. Louis, Garage Doors	330.00	
Horace Clukey, Backhoe	42.50	
Gilman, Inc., Building Supplies	346.90	
Wirthmore Stores, Land Tile	23.25	
Garland's Store, Supplies	4.72	
Ducky's Fuel Service, Changing Furnace	14.52	
Labor, Carlton Luce	196.50	
Patrick Evans	28.50	
James Dunton, Jr.	54.00	
Howard Spratt	88.50	
Joseph P. Luce	287.50	
George Howes	6.00	
		<hr/>
		\$ 2,434.26
Sale of garage door		55.00
		<hr/>
		\$ 2,379.26
Unexpended		120.74
		<hr/>
		\$ 2,500.00
Estimated cost of Warning Device		\$ 200.00
Estimated cost to Civil Defense		\$ 200.00

FOR THE YEAR 1964

Cash on hand — January 1, 1964 \$ 61.34

Receipts

Town of Carmel	\$ 1,300.00
Town of Etna	275.00
Town of Levant	150.00

Fireman's Ball	358.83
A Friend (Old Faithful)	25.00
Ronald Hall	10.00
Dr.'s Simpsons	5.00
Henry Curtis	5.00
Ben Zeigler	5.00
The Newcombs	10.00
Mark McGown	10.00
Penobscot Poultry	5.00
Pine Tree Development	25.00
Sale of Chains	10.00
	<hr/>
	\$ 2,255.17

Expenditures

University of Maine, Film	\$ 12.50
Jack Russell, Gas	6.25
Hines Co., Phone Stickers	18.35
N. H. Bragg, Supplies	8.71
D. S. Higgins, Insurance	334.58
Farm Bureau, Insurance	51.11
American Gear, Graphite	.52
Ted Johns, Typewriter Repair	10.05
Bangor Office Supply, Supplies	3.26
U. S. Post Office, Stamps	5.00
Brewer Flower Shop, Flowers	10.00
Henry Noonan, Ball Expense	6.07
H. P. Snowman, Ball Expense	37.96
Coca Cola Bottling, Ball Expense	11.37
O. Rolnick & Sons, Supplies	2.70
Frank Eaton, Chimney Brush	4.50
Luther Moores, Pump	195.65
Central Maine Power Co., Electricity	125.27
New England Tel. & Tel. Co., Phone Service	366.65
Ducky's Fuel Service, Heating Oil	409.07
Ducky's Grocery, Gas, Oil, Supplies	32.67

John E. Constantine, Equipment	371.18	
Merrill Mendall, Repairs	60.72	
Foster's Esso, Gas	20.50	
Dave's Service Center, Gas, Oil, Anti-freeze	51.20	
Garland's Store, Supplies	11.44	
Merrill Trust Co., Bank Charges, Rent	11.64	
		<hr/>
		\$ 2,178.92
Cash on hand December 31, 1964		" 76.25
		<hr/>
		\$ 2,255.17

TOWN CLERK'S REPORT

DEATHS

*Frank B. Tucker	January 27, 1964
*Phineas Y. Mitchell	February 26, 1964
*Sary Etta Killman	March 12, 1964
**Dorcas E. Thorne	March 26, 1964
*Frank J. Maloon	April 9, 1964
*Richard A. Hawes	April 13, 1964
Stillman B. Loring	April 19, 1964
*Fred Appleton	May 9, 1964
**Arnold A. Oliver	May 9, 1964
*Hiram Howes	May 14, 1964
***Sarah A. Murphy	June 18, 1964
***J. Curtis Flynt	July 24, 1964
*Grace E. Robinson	August 7, 1964
*Ella M. Jones	August 19, 1964
***Grace F. Hasey	September 13, 1964
Bertha Powell	September 21, 1964
*Winnie B. Andrews	October 12, 1964
***Phoebe E. Drolet	October 16, 1964
George Curtis	October 17, 1964
***Fayette Barden	October 20, 1964
*Nathan B. Thayre	October 22, 1964
*Clinton E. Harvey	October 24, 1964
*Galen R. Worcester	October 30, 1964
*Cora E. Dill	November 12, 1964
Barbara M. Curtis	November 29, 1964
George Perry	December 1, 1964

- * Died Elsewhere — Buried Carmel
- ** Died Carmel — Buried Elsewhere
- *** Formerly Carmel—Died Elsewhere—Buried Elsewhere

Marriages Recorded	22
Births Recorded	28
Dogs Licensed:	
Males	98
Females	14
Spayed	50
Kennels	3

Respectfully submitted,

MARK W. McGOWN
Town Clerk

ANNUAL REPORT OF PUBLIC HEALTH
NURSING SERVICES
IN CARMEL FOR THE YEAR 1964

The general purpose of public health nursing is to help people and the community as a whole to achieve and maintain optimal health. Your public health nurse carries out this purpose by giving preventive, therapeutic and rehabilitative services to individuals and families in their homes; through health services in schools; and through organized community programs for prevention of illness and promotion of health.

The following tables show a statistical summary of some of the health services given in your town this past year:

SCHOOL HEALTH PROGRAM

Number Children Immunized:

Diphtheria Tetanus	100
Sabin Polio Vaccine	
Type I	246
Type II	281
Type III	246
Tuberculin Tests	68
Number of Audiometer Tests	348

CHILD HEALTH CONFERENCE PROGRAM

Attendance	58
Number Children Examined by Physician	58
Number Immunized:	
Smallpox	5
Diphtheria, Whooping Cough, Tetanus	24
Sabin Polio Vaccine	
Type I	11
Type II	5
Type III	15

In January thirty-two preschool children were given Measles Vaccine through town appropriation.

Many services given by your public health nurse cannot be statistically tabulated. She acts as a health counselor to individuals and families in their home, in the schools and in the community. In her home visiting she sees the family as a whole.

A well organized health council in your town is needed. Many health projects could be carried out which would be beneficial to the citizens.

Your public health nurse wishes to thank each person assisting her with the various health programs.

Respectfully submitted,

GEORGINA J. PATTERSON
Public Health Nurse

Report of Inspector of Buildings

There have been fourteen (14) applications filed with this department in 1964. Thirteen (13) of these were approved, and one was referred to the Board of Appeals. Only two violations have been noted during this period, and both have been corrected.

The following have made application to the inspector of Buildings and permits were granted.

William Boyle	Hampden Road
Guy Lewis	Hampden Road
Charles R. Evens	Cook Road
Lloyd R. Marcho, Jr.	Cook Road
Albert Plummer, Jr.	Main Road
Albion Young	Fuller Road
Robert M. Field	Cook Road
Dorothy and James Hobden	Main Road
Horace Clukey	Hampden Road
Alan Harvey	Main Road
Norman and Dorothy Verrill	Plymouth Road
John Dean	Damascus Road
Elaine Horton	Haskell Road
Carmel Fire Dept.	Main Road

Referred to the board of Appeals was the application of
Lester Otto Cook Road
This Application is still under consideration by the board.

Interested Citizens desiring appointment to the Board of Appeals are requested to contact the Town Manager.

Respectfully submitted,

IRWIN PIKE
Inspector of Buildings
Town of Carmel

Report of Overseers of the Poor

To the citizens of Carmel:

For the Third consecutive year the Town of Carmel has experienced a decline in the amount of funds necessary to maintain town welfare cases. This is indeed a healthy trend. An examination of the records for the year 1960, just four years ago, indicates an unusual decline in the overall expenditures of tax monies for welfare cases. In that year the town spent a total of \$4,544.39, as opposed to a current year's expenditure of \$385.00. Let us hope that this trend continues.

TOWN WELFARE

Total Appropriated	\$	400.00
Expended		
Case No. 1, Deceased	\$	75.00
Case No. 2		10.00
Case No. 3, Nursing Home		240.00
Case No. 4		60.00
Unexpended		15.00

OTHER MUNICIPALITIES WELFARE

Cash Receipts	\$	351.18
Accounts Receivable—Dedham		74.28
Glenburn		628.56
Expended		
Case No. 1	\$	7.00
Case No. 2		628.56
Case No. 3		418.46

STATE WELFARE

Cash Receipts — State of Maine \$ 603.36
Accounts Receivable—State of Maine 36.46

Expended

Case No. 1 \$ 325.97
Case No. 2 99.25
Case No. 3 214.60

A. D. C.

Appropriation \$ 2,000.00
Expended 1,523.34
Balance 476.66

Budget Committee Recommendations

The following are the recommendations of the Budget Committee on the 1965 Municipal Appropriations:

<i>Administration Accounts</i>	<i>Selectmen</i>	<i>Budget Comm.</i>
Moderator	\$ 10.00	\$ 10.00
Selectmen's Salaries	300.00	300.00
Assessors' Salaries	1,200.00	600.00
Manager's Salary	4,400.00	4,400.00
Manager's Expenses	500.00	500.00
Zoning Inspector	200.00	200.00
	<hr/>	<hr/>
	\$ 6,610.00	\$ 6,010.00
 <i>General Government</i>		
Contingent	\$ 700.00	\$ 700.00
Town Report	400.00	400.00
Town Office Operating	450.00	450.00
Maine Municipal Assn.	100.00	100.00
Audit	500.00	500.00
Town Office Insurance	30.00	30.00
Social Security	190.00	190.00
Memorial Day	100.00	100.00
Simpsons Library	450.00	450.00
Town Office Equipment	250.00	250.00
Development	100.00	100.00
Maine Publicity Bureau	50.00
White Pine Blister Rust	400.00
Legal Fees	250.00
	<hr/>	<hr/>
	\$ 3,970.00	\$ 3,270.00
 <i>Protection Accounts</i>		
Fire Dept. and C. D.	\$ 1,300.00	\$ 1,300.00
Fire Engine Notes	1,200.00	1,200.00
Street Lights	394.80	394.80
	<hr/>	<hr/>
	\$ 2,894.80	\$ 2,894.80

Highway

Grader Hire	\$ 600.00	\$ 600.00
Snow Removal	3,200.00	3,200.00
Salt and Road Sand	1,500.00	1,500.00
Town Road Tar	1,500.00	1,500.00
Permanent Bridge Fund	2,000.00	2,000.00
State Aid Roads	1,066.00	1,066.00
	<hr/>	<hr/>
	\$ 9,866.00	\$ 9,866.00

Health and Sanitation

Health Officer	\$ 25.00	\$ 25.00
Public Health Nurse	200.00	200.00
Public Health Medications	150.00	150.00
Town Dump	225.00	225.00
	<hr/>	<hr/>
	\$ 600.00	\$ 600.00

Charity Accounts

Town Poor	\$ 500.00	\$ 500.00
A.D.C.	1,800.00	1,800.00
	<hr/>	<hr/>
	\$ 2,300.00	\$ 2,300.00

Miscellaneous

Cemeteries, Lot Purchase	\$ 1,000.00	\$ 1,000.00
Cemeteries, General Care	350.00	350.00
Interest Payable	1,200.00	1,200.00
Tax Discounts	800.00	800.00
M. and S. Fund	64.00	64.00
Town Office Notes	2,100.00	2,100.00

To be taken from Excise

Town Road Tar	\$ 2,500.00	\$ 2,500.00
Permanent Bridge Fund	1,000.00	1,000.00
Calcium Chloride	500.00	500.00
Bush Cutting	350.00	350.00
Town Roads and Bridges	3,500.00	3,500.00
Rodent Control	200.00	200.00

WARRANT FOR TOWN MEETING

State of Maine

Penobscot ss.

To Wayne R. Crandall, a constable of the Town of Carmel
in the County of Penobscot, Greetings:

In the name of the State of Maine, you are hereby re-
quired to notify and warn the inhabitants of the said Town
of Carmel in said county, qualified by law to vote in Town
affairs, to assemble at the Carmel Grange Hall in said Town
on Monday, the first day of March, 1965, at eight o'clock in
the evening, then and there to act on the following articles,
to wit:

Article 1. To choose a moderator to preside at said
meeting.

Article 2. To elect by ballot all necessary officers for
the ensuing year, to wit: A first selectman, a second select-
man, a third selectman, one assessor, one school board
member for School Administrative District Number 23, a
Town Clerk, and constables.

Article 3. To choose the members of the budget com-
mittee for the ensuing year.

Article 4. To see what sum of money, if any, the Town
will vote to raise and appropriate for the Administration
Accounts. (see Budget Committee Recommendations)

Selectmen \$6,610.00 Budget Committee \$6,010.00

Article 5. To see what sum of money, if any, the Town will vote to raise and appropriate for General Government.
Selectmen \$3,970.00 Budget Committee \$3,270.00

Article 6. To see what sum of money, if any, the Town will vote to raise and appropriate for Protection Accounts.
Selectmen \$2,894.80 Budget Committee \$2,894.80

Article 7. To see what sum of money, if any, the Town will vote to raise and appropriate for Highways.
Selectmen \$8,800.00 Budget Committee \$8,800.00

Article 8. To see what sum, if any, the Town will vote to raise and appropriate for Health and Sanitation.
Selectmen \$600.00 Budget Committee \$600.00

Article 9. To see what sum of money, if any, the Town will vote to raise and appropriate for Charity Accounts.
Selectmen \$2,300.00 Budget Committee \$2,300.00

Article 10. To see what sum of money, if any, the Town will vote to raise and appropriate for the purchase of additional cemetery lots at Highland Cemetery.
Selectmen \$1,000.00 Budget Committee \$1,000.00

Article 11. To see what sum of money, if any, the Town will vote to raise and appropriate for the following accounts.

Cemeteries, General Care	\$ 350.00	\$ 350.00
Interest Payable	1,200.00	1,200.00
Tax Discounts	800.00	800.00
M. and S. Fund	64.00	64.00
Selectmen	\$2,414.00	Budget Committee \$2,414.00

Article 12. To see if the Town will vote to appropriate the excise tax receipts toward the following accounts.

Town Road Tar	\$ 2,500.00
Permanent Bridge Fund	1,000.00

Calcium Chloride	500.00
Bush Cutting	350.00
Town Roads and Bridges	3,500.00
Rodent Control	200.00

Article 13. To see if the Town will vote to raise and appropriate \$2,100.00 or any other sum, for the payment of the first note due on the Town Office Building.

Selectmen \$2,100.00 Budget Committee \$2,100.00

Article 14. To see if the Town will vote to continue the plans and construction of the Town Office Building.

Article 15. To see what sum of money the Town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways, and bridges) under the provisions of Sections 44, 49, or 50, Chap. 23, R. S. 1954 as amended.

Selectmen \$1,066.00 Budget Committee \$1,066.00

Article 16. To see if the Town will vote to repeal the zoning laws, and all parts thereof.

(Article inserted by request.)

Article 17. To see if the Town will vote to accept the following amounts of money and place them in trust, the principle to be used to maintain the following named cemetery lots.

Vivian S. Howes	\$ 1,000.00
Watson P. McGown	200.00
Glenn A. Smith	100.00

Article 18. To see if the Town will vote to fix a date when taxes shall be due and payable, and to set a rate of interest to be paid on taxes paid after that date.

Recommended November 30 and ½ of one percent.

Article 19. To see if the Town will vote to authorize the

Selectmen to contract with a professional revaluation firm for a revaluation of the Real and Personal Estates of the Town, and to see if the Town will vote to take from Surplus the sum of Seven Thousand Five Hundred Dollars for such purposes.

Budget Committee Recommends that this article be strongly considered.

Article 20. To see if the Town will vote an abatement (discount) on taxes paid in full before a certain date, and to establish such rate of discount.

Recommended 3% discount on taxes paid within 30 days from date of billing.

Article 21. To see if the Town will vote to authorize the Selectmen to sell and assign unmatured tax liens for not less than the amount unpaid plus cost and interest.

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

Article 23. To see if the Town will vote to permit any business not included within the exemptions listed in the public laws of 1961, Chapter 362, to remain open for business on the days set forth in said chapter.

Given under our hands this eleventh day of February, 1965 A. D. in the Town of Carmel, Maine.

MARK W. McGOWN
DOUGLAS L. SMALL
EARLE E. McSORLEY
Selectmen of Carmel

A true Copy

ATTEST:

WAYNE R. CRANDALL
A Constable of Carmel

CARMEL AT A GLANCE

INCORPORATED — 1811

GOVERNMENT — Manager-Selectmen

POPULATION — 1206

LAND AREA — 37.3 Square miles

LOCATION — U. S. Route No. 2, 14 Miles West of Bangor, 235 miles from Boston.

TRANSPORTATION — Greyhound Bus lines; Interstate No. 95 and Maine Central Rail Road.

ECONOMIC ACTIVITY — Farming and Lumbering — Residential area to Bangor.

LABOR SUPPLY — Estimated 500 workers.

POWER AND FUEL — Central Maine Power Co. provides domestic and industrial electricity. Local fuel distributor.

TAXATION — 148 mills at an assessment of 36%.

INDUSTRIAL SITES — Many available, all with Highway frontage.

EDUCATION — 2 Grammar Schools, One Junior High, and High School Students commute to the School Union High School, three miles distant.

RECREATION — Hunting, Fishing, Skiing, etc.

CHURCHES — Congregational, Pentecostal.

LIBRARY — Simpson Memorial Library.

