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1940

ANNUAL REPORT

of the

Town of Seabrook

NEW HAMPSHIRE



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For the Year Ending January 31

1940

TOGETHER WITH THE VITAL STATISTICS
FOR THE YEAR 1939

AMESBURY, MASS.
Amesbury Publishing Co., Inc.
1940

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Town of Seabrook
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Town Officers

Town Clerk

Jere L. Smith

Selectmen

Ralph O. Bragg

William H. Sanborn

Thomas F. Owen

Collector of Taxes

Frank E. Carter

Treasurer

Nancy E. Weare

Health Officer

Samuel Bagley

Superintendent of Highways

Albert M. Dow

Chief of Police

Ralph C. V. Eaton

Fire Chief

George Austin Weare

Constables

Simeon J. Brown

Arthur H. Eaton

Herbert E. Lord Jr.

Auditors

Harry S. Small

Claude Gilmore

Overseers of the Poor

Vivian Fowler

Frank P. Jones

Tracy L. Dow

Supervisors of the Check List

Charles E. Gove

Frank L. Fowler

Frank P. Jones

Representative to the General Court

Howard E. Smith

Town Warrant

To the inhabitants of the Town of Seabrook qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said town, on Tuesday the twelfth day of March next, at ten of the clock in the forenoon to act upon the following subjects:

Article 1. To elect a Town Clerk, one Selectman and Assessor for a term of three years, Town Treasurer, Collector of Taxes, three Constables, Highway Agent, three Overseers of the Poor, a Chief of Police and all other town officials for the year ensuing.

Article 2. To see what sums of money the town will vote to raise for the expense of the general government, for the protection of persons and property, for health, and sanitation, for highways and bridges, for the support of the town poor and all other necessary expenditures for the year ensuing.

Article 3. To see if the town will vote to authorize the Selectmen to borrow money on anticipation of taxes, and to renew and refund town notes.

Article 4. To hear the report of the budget committee and act thereon.

Article 5. To see if the town will vote to allow a discount on taxes.

Article 6. To see what sums of money the town will vote to raise to defray the expense for collecting garbage at Seabrook Beach, the same to be left in the hands of the Selectmen.

Article 7. To see if the town will vote to raise the sum of \$180.53, the state to contribute \$722.15 for Town Road Aid.

Article 8. To see what sums of money the town will vote to raise for the observance of Memorial Day.

Article 9. To see if the town will vote to petition the state tax commission to have an audit made by the municipal accounting division and to make an appropriation to cover the expense of such audit.

Article 10. Upon petition of Abram J. Miller and ten other legal voters. To see what action the town will take regarding the compensation of the Town Clerk, also on any other matter for the welfare of the town brought up by the Budget Committee and the financing of the same.

Article 11. To see if the town will vote to deed a parcel of land now owned by the town for a community building, recreation park and garden plots, to the Ace High Youth Extension Club of Seabrook.

Article 12. To raise and appropriate for the issuance and distribution of printed matter and otherwise publicizing the resources and natural advantages of the town in cooperation with other towns coordinated in the Seacoast Regional Development Association, the sum of \$84.00.

Article 13. To see what action the town will take in regard to the protection of our clams and clam industry, and to raise and appropriate money for the same.

Article 14. To transact all other business that may legally come before said meeting.

Given under our hands and seal this twenty-third day of February, 1940.

RALPH O. BRAGG,
THOMAS F. OWEN,
WILLIAM H. SANBORN,

Selectmen of Seabrook.

A true copy of Warrant—Attest:

RALPH O. BRAGG,
THOMAS F. OWEN,
WILLIAM H. SANBORN,

Selectmen of Seabrook.

Budget of the Town of Seabrook, N. H.

Estimates of revenue and expenditures for the ensuing year February 1, 1940 to January 31, 1941 compared with actual revenue and expenditures of the previous year February 1, 1939 to January 31, 1940.

SOURCES OF REVENUE

	Actual Revenue Pre-vious Year 1939	Estimated Revenue Ensi-ning Year 1940	Increase
From State:			
Interest and dividends tax	\$1,056.21	\$1,056.21	
Railroad tax	283.34	283.34	
Savings bank tax	57.79	57.79	
From Local Sources Except Taxes:			
Business licenses and permits	10.00	10.00	
Fines and forfeits, Municipal Court....	454.04	454.04	
Rent of Town Hall and other build- ings	125.50	125.50	
Interest on trust funds	84.66	84.66	
Motor vehicle permit fees	1,311.83	1,311.83	
From Local Taxes Other Than Property Taxes:			
Poll taxes	1,062.00	1,800.00	\$ 738.00
Cash on hand (surplus)	1,239.74	4,387.54	3,147.80
1939—	\$1,239.74		
1940—	4,387.54		

SEABROOK TOWN REPORT

PURPOSES OF EXPENDITURES

	Actual Expenditures Year 1939	Estimated Expenditures Envisaged Year 1940	Increase	Decrease
Current Maintenance Expenses:				
General Government:				
Town officers' salaries	\$ 1,711.41	\$ 1,800.00	\$ 88.59	
Election and registra- tion expenses	282.75	500.00	217.25	
Municipal court expenses	200.00	200.00		
Protection of Persons and Property:				
Police department	607.87	700.00	92.13	
Fire department	800.81	900.00	99.19	
M o t h extermination, blister rust		200.00		
Health:				
Health department, in- cluding hospitals	47.25	50.00	2.75	
Vital statistics	32.25	100.00	67.75	
Garbage	250.00	250.00		
Highways and Bridges:				
Town maintenance	2,454.70	2,454.70		
Class V, T. R. A.	180.30	180.53	.23	
Seacoast R. D. A.	79.00	84.00	5.00	
Snow	1,394.74	1,000.00		\$394.74
Public Welfare:				
Town poor and soldiers' aid	3,620.75	3,600.00		20.75
Old age assistance	1,352.00	2,300.00	948.00	
Patriotic Purposes:				
Memorial Day and oth- er celebrations	150.00	150.00		
Unclassified	937.15	650.00		287.15
Public Service Enterprises:				
Cemeteries	40.00	40.00		
Interest:				
On temporary loans	80.00	80.00		
On bonded debt	450.00	420.00		30.00
On principal of trust funds used by town	84.66	84.66		

SEABROOK TOWN REPORT

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Highways and Bridges:			
Sidewalk construction,			
Farm Lane Docks	100.00		100.00
Indebtedness:			
Payment on Principal of Debt:			
Bonds	2,000.00	2,000.00	
Legal services	210.32		210.32
Payments to Other Govern- mental Divisions:			
County taxes	4,783.75	4,725.48	58.27
Payments to school dis- tricts	13,859.10	15,898.19	2,039.09
Accountant fees	188.30	100.00	

ABRAM J. MILLER,
HOWARD A. EATON,
RALPH O. BRAGG,
RAY W. COOMBS,

Budget Committee.

Inventory For the Town of Seabrook, 1939

Lands and Buildings	\$932,851.00
Electric Plants	17,000.00
Horses 8	450.00
Cows 76	3,065.00
Neat Stock 2	65.00
Fowls 4406	3,776.00
Boats and Launches 7	2,950.00
Wood and Lumber	1,250.00
Gasoline Pumps and Tanks	2,450.00
Stock in Trade	9,550.00
Aqueducts	7,600.00
Total	
	\$981,007.00
Amount of taxes committed to collector	37,126.25
Average rate of taxation, per thousand	36.00
Polls, 905 @ \$2.00—total	1,810.00

Statement of Appropriations and Taxes Assessed

Town Officers' salaries and expenses	\$1,400.00
Election and Registration expenses	250.00
Municipal Court expenses	200.00
Police Department	900.00
Fire Department	900.00
Health Department	150.00
Vital Statistics	100.00
Town Road Aid, Class V	180.30
Town Maintenance	2,452.50
Garbage Collection	250.00
Farm Lane Dock	100.00
Snow Removal	1,500.00
W. P. A.	1,000.00

SEABROOK TOWN REPORT

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Seacoast Regional Development	79.00
Old Age Assistance	1,320.00
Town Poor	4,000.00
Memorial Day	150.00
Cemeteries	40.00
Interest, temporary loans	100.00
Payments on Principal of Debt	2,000.00
County Tax	4,783.75
School Tax	16,658.29
Interest on Bonded Debt	480.00
Unclassified	850.00
Auditing	300.00

Total Town and School Appropriations	\$40,143.84
Less Estimated Revenue and Credits:	
Interest and Dividend Tax	\$1,054.80
Railroad Tax	314.11
Savings Bank Tax	59.76
Motor Vehicle Permit Fees	1,600.00
Municipal Court	300.00
Sale of Deeded Property	400.00
	<u>3,728.67</u>
	36,415.17
Plus overlay	711.08
	<u>37,126.25</u>
Net amount to be raised by taxation	37,126.25
Less Poll Taxes, 905	1,810.00

Amount to be raised by Property	
Taxes on which town tax rate is figured	\$35,316.25
Taxes to be Committed to Collector:	
Property Taxes	\$35,316.25
Poll Taxes	1,810.00
	<u>\$37,126.25</u>
Total Taxes to be Committed to Collector	\$37,126.25

RALPH O. BRAGG,
 THOMAS F. OWEN,
 WILLIAM H. SANBORN,
 Selectmen of Seabrook.

SEABROOK TOWN REPORT

**A COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES FOR
FISCAL YEAR ENDING JANUARY 31, 1940**

	Appropri- ation	Amt. exp. \$	Bal.	Over- draft \$
Town officers' salaries and expenses	\$1,400.00	1,711.41		311.41
Election and Registration	250.00	282.75		32.75
Taxes bought by town	4,008.79	4,008.79		
Police department	900.00	607.87	\$ 292.13	
Fire department	900.00	800.81	99.19	
Dog damage	70.00	41.15	28.85	
Health department	150.00	47.25	102.75	
Vital statistics	100.00	32.25	67.75	
Garbage	250.00	250.00		
W. P. A.	1,000.00		1,000.00	
Farm Lane dock	100.00	100.00		
Town maintenance	2,452.50	2,454.70		2.20
Audit town accounts	300.00	188.30	111.70	
Municipal court	200.00	200.00		
Schools		13,859.10		
Welfare	4,000.00	3,620.75	379.25	
O. A. A.	1,320.00	1,352.00		32.00
Cemeteries	40.00	40.00		
Income trust funds	84.66	84.66		
Memorial day	150.00	150.00		
Abatements, refunds discounts	1,198.55	1,198.55		
Unclassified	850.00	937.15		87.15

Interest on bonds	480.00	450.00	30.00
Interest on temporary loans	100.00	80.00	20.00
State aid construction year 1938	1,079.81	1,079.81	
T. R. A.	180.30	180.30	
Legal services		210.32	210.32
Seacoast reg. dev. asso.	79.00	79.00	
Snow removal	1,500.00	1,394.74	105.26
Anticipation of taxes	6,000.00	6,000.00	
Payment bonded debt	2,000.00	2,000.00	
County tax	4,783.75	4,783.75	
		<hr/>	
		\$48,225.41	\$2,236.88
			<hr/>
			\$675.83

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

February 22, 1940.

RALPH O. BRAGG,
THOMAS F. OWEN,
WILLIAM H. SANBORN,

Selectmen.

NANCY E. WEARE,

Treasurer.

Financial Report

ASSETS

Cash		\$ 4,387.54
Unredeemed Taxes: (from tax sale on account of)		
Levy of 1938	\$2,085.30	
Levy of 1937	1,363.44	
Previous years	606.53	
Uncollected Taxes:		
Levy of 1939	8,913.64	
Levy of 1938	622.00	
Levy of 1937	606.00	
		<hr/>
Total assets		\$18,584.45
Excess of liabilities over assets (Net Debt)		8,244.69
		<hr/>
Grand total		\$26,829.14
Net Debt, January 31, 1939 as revised by State Audit	\$13,211.49	
Net Debt, January 31, 1940	8,244.69	
Decrease of Debt	4,966.80	

LIABILITIES

Accounts Owed by the Town:	
Orders outstanding, Town relief	\$ 552.00
Bills outstanding, Old Age Assistance	390.00
Due to School Districts:	
Dog licenses	28.85
Balance of appropriation	11,858.29
Bonds outstanding	14,000.00
	<hr/>
Total liabilities	\$26,829.14
	<hr/>
Grand total	\$26,829.14

SCHEDULE OF TOWN PROPERTY

Police Department, equipment	\$ 100.00
Fire Department, equipment	1,100.00
Highway Department, equipment	850.00
Schools, land and buildings	20,000.00
Equipment	9,000.00
All lands and buildings acquired through tax collector's deeds.	
Assessed valuation	24,455.00
Total amount due town	13,729.88

Property Owned by Town of Seabrook Acquired Through Tax Collector's Deeds

Taxed To—Description of Property	Total	Assessed Valuation
Akerman, Charles, 9 acres marsh land	\$ 83.72	\$ 70.00
Anderson, A. J. (of Kensington, N. H.), Marsh land of 4½ acres sit- uated near Rock's Creek in Sea- brook	15.07	50.00
Beckman, Asa, heirs of, Land and buildings	584.27	800.00
Boyd, Enoch, Land and buildings	76.21	100.00
Boyd, George H., "Certain tract of land"	21.25	35.00
Brewster, Charles, heirs, 7 acres Tilton land	72.16	70.00
Brown, David, Est., 16 acres land	653.15	900.00
Brown, Harry P., 7 acres stump land	28.24	140.00
Brown, John A., Est., 4 acres Dear- born stump land, 3 acres Dear- born stump land, 3 acres Locke wood land	69.13	120.00
Cabot, Sadie E., 1 lot at beach	209.66	650.00
Chase, George W., heirs, Land and buildings	309.56	280.00
Clark, Walter H., "Certain parcel or tract of land"	31.08	75.00
Collins, Levi D., Land and buildings	959.91	1,000.00
Dauphin, Susan A., Land and build- ings	254.13	920.00
Delong, Joseph, 4½ acres marsh land	71.91	35.00
Dow, Albert, heirs, Marsh land	11.59	20.00
Dow, Arthur S., Lot and building	47.75	100.00

Taxed To—Description of Property	Total	Assessed Valuation
Dow, James W., Land and buildings	735.96	800.00
Doyle, Michael, Tract of land, Lot 17, Block 6. "Plan of First Section of 1919 Layout of Seabrook Beach"	527.65	500.00
Eaton, Byron J. L., "Certain par- cel or tract of land"	78.64	200.00
Eaton, Dora M., 6 acres tillage land	96.14	125.00
Eaton, George P., heirs, "Certain tract or parcel of land"	47.75	100.00
Eaton, Harrison L., 14 acres marsh land	36.22	100.00
Eaton, John A., Est., Homestead	211.27	200.00
Eaton, Lena M., $\frac{1}{2}$ acre Homestead and building	307.58	600.00
Eaton, Lowell, heirs, $\frac{1}{4}$ acre Home- stead land	28.12	35.00
Evans, Moses, "Certain parcel or tract of land"	13.05	25.00
Felch, Elbridge, Est., "Certain tract or parcel of land"	94.08	200.00
Fellows, Charles W., 4 acres marsh land	43.77	60.00
Owner Unknown, 4 acres marsh land	34.77	60.00
Fellows, Ned W., "Certain parcel or tract of land"	14.37	30.00
Follansbee, Daniel B., heirs, Land and buildings	313.60	300.00
Fowler, George P., Land and build- ings	256.23	300.00
Fowler, John F., Land and buildings	90.07	100.00
Fowler, Samuel F., Land and build- ings	464.55	400.00
Fowler, Willard H., Est., Home- stead and buildings, Marsh land	16.83	30.00
Fowler, William F., heirs, Marsh land	24.67	50.00

Taxed To—Description of Property	Total	Assessed Valuation
George, Jewell D., $\frac{1}{2}$ of $\frac{3}{4}$ acre Sprout land, $\frac{1}{2}$ of 13 acres Smith Pasture, $\frac{1}{2}$ of 2 acres Marsh land	78.51	200.00
Goodall, Dr. E. B., 5 acres Perkins woodland	201.16	450.00
Goss, Frank P., 2 acres Homestead and Janvrin building	971.01	2,000.00
Gove, Amos, 1 acre stump land and buildings, Homestead	45.83	150.00
Hodgekins, Julia F., 7 acres wood- land	178.95	300.00
Janvrin, Alfred C., 3 acres Pike till- age land, Homestead and build- ing, $\frac{4}{5}$ acre Dow marsh land, $1\frac{1}{2}$ acres Dow tillage land	164.21	370.00
Janvrin, Ananias, Land and build- ings	547.48	700.00
Lamprey, Charles W. A., "tract of land" $1\frac{1}{2}$ acres	38.78	35.00
Marshall, Jesse B., Land and build- ings	506.60	600.00
Marston, George, Land and build- ings	31.90	25.00
Moody, John, $3\frac{1}{2}$ acres marsh land	23.07	25.00
Morrill, Albert, 3 acres flats	35.99	25.00
Nichols, Sadie, Est., $1\frac{1}{2}$ acres Homestead and buildings	261.06	400.00
O'Connor, Ellen, Est., stump and woodland	68.32	150.00
Owen, Joanna, $\frac{1}{4}$ acre Homestead, 1 acre Dow marsh	242.23	410.00
Perkins, Harry, Est., $\frac{3}{4}$ acre Collins homestead	205.34	350.00
Randall, Herbert L., $\frac{1}{4}$ acre Home- stead and buildings	346.83	700.00
Randall, Herbert S., $\frac{1}{4}$ acre Home- stead	521.03	1,000.00

Taxed To—Description of Property	Total	Assessed Valuation
Randall, William E., land and build- ings	982.04	1,600.00
Sanborn, Guy W., buildings	131.63	200.00
Stevens, Elbridge, Marsh and spreading place	20.83	40.00
Sullivan, Charles G., $\frac{3}{4}$ acre of land	9.98	25.00
Towle, Howard, Marsh land	22.31	50.00
Walton, George A., Est., Land and buildings	192.76	240.00
Walton, Samuel, heirs, Land and buildings	231.89	250.00
Walton, Theressa, Est., Marsh land	14.76	30.00
Witham, Joseph, 1 acre Dow wood- land	23.61	25.00
Dow, William L., Est., 1 acre land	9.45	10.00
Chase, Thomas, Est., Eaton land and building	77.63	300.00
Eaton, Carrie C. and Emery N., 2 acres land, $3\frac{1}{2}$ Dow tillage, 11 acres Wilson marsh	44.52	135.00
Knowles, Lawrence, Est., $\frac{3}{4}$ acre homestead	104.25	500.00
Small, Samuel F., 1 acre Small homestead, store and buildings	206.03	2,200.00
Sutton, Mary, 1 lot No. 4 block 3 Seabrook Beach	55.00	250.00
Newman, Ralph, Joshua Eaton homestead, one eighth Moses Eaton land, $\frac{1}{2}$ of $\frac{1}{2}$ acre Eaton marsh	260.18	1,130.00
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	\$13,789.28	\$24,455.00

Tax Collector's Report

SUMMARY OF WARRANT

Levy of 1939

Dr.

Taxes Committed to Collector (Property)	\$35,316.25	
Taxes Committed to Collector (Polls)	1,836.00	
Added Taxes	47.91	
Interest	8.85	
	\$37,209.01	

Cr.

Remittances to Treasurer	\$27,251.41	
Discounts Allowed	832.36	
Abatements	211.60	
Uncollected Taxes (Property)	7,651.64	
Uncollected Taxes (Polls)	1,262.00	
	\$37,209.01	

SUMMARY OF WARRANT

Levy of 1938

Dr.

Uncollected Taxes January 31, 1939		
Property	\$6,992.82	
Polls	1,236.00	
Added Taxes	24.00	
Interest Collected	132.62	
	\$8,385.44	

Cr.

Remittances to Treasurer		
Property	\$3,516.82	

SEABROOK TOWN REPORT

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Polls	576.00	
Interest	132.62	
Abatements	73.62	
Uncollected Taxes (Polls)	622.00	
Taxes Sold to Town	3,464.38	
	<u> </u>	\$8,385.44

TAX SALE ACCOUNT

Levy of 1938

Dr.

Taxes Sold to Town		
Taxes	\$3,464.38	
Interest	175.97	
Costs	396.94	
Interest After Sale	31.99	
Fees on Redemption	9.20	
	<u> </u>	\$4,078.48

Cr.

Remittances to Treasurer		
Taxes	\$1,734.77	
Interest	121.56	
Costs	121.09	
Abatements	15.76	
Unredeemed Taxes	2,085.30	
	<u> </u>	\$4,078.48

TAX SALE ACCOUNT

Levy of 1937

Dr.

Unredeemed Taxes, January 31, 1939		
Property	\$2,480.66	
Interest after sale	82.70	
	<u> </u>	\$2,563.36

Cr.

Remittances to Treasurer		
Taxes (Property)	\$ 902.31	
Interest	121.75	

Costs	104.35	
Abatements	15.76	
Unredeemed Taxes	1,363.44	
Deeds:		
Susan Dauphin	36.53	
A. J. Anderson	4.10	
Harry P. Brown	5.71	
Chas. G. Sullivan	4.28	
Howard Towle	5.13	
	<u> </u>	\$2,563.36
Uncollected Poll Taxes January 31, 1939		\$ 626.00
Remittances to Treasurer	20.00	
Uncollected	606.00	
	<u> </u>	\$ 626.00

TAX SALE ACCOUNT

Levy of 1936

Dr.

Unredeemed Taxes, January 31, 1939	\$1,191.16	
Added Taxes	16.31	
	<u> </u>	\$1,207.47

Cr.

Remittances to Treasurer	506.49
Abatements	65.16
Unredeemed Taxes	385.00
Deeds:	
Susan A. Dauphin	35.02
Alden Walton	10.35
A. J. Anderson	4.06
Harry P. Brown	5.60
Chas. G. Sullivan	4.24
Howard Towle	4.57
Thomas Chase, Est.	13.42
William L. Dow, Est.	3.55
Carry C. and Emery N. Eaton	12.87
Lawrence Knowles	22.26

Ralph Newman	44.54	
Samuel Small	78.62	
Mary Sutton	11.72	
	<hr/>	\$1,207.47

TAX SALE ACCOUNT

Levy of 1935

Dr.

Unredeemed Taxes, January 31, 1939		\$656.07
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Cr.

Remittances to Treasurer	\$216.31	
Abatements	77.95	
Unredeemed Taxes	145.74	

Deeds:

Susan A. Dauphin	34.25	
Geo. W. Chase, Heirs	12.01	
Howard Towle	3.03	
A. J. Anderson	2.53	
Harry P. Brown	4.18	
Chas. G. Sullivan	2.70	
Amos Gove	4.21	
Thomas Chase, Est.	12.32	
William L. Dow, Est.	2.04	
Lawrence Knowles, Est.	21.41	
Ralph Newman	41.50	
Samuel Small	65.33	
Mary Sutton	10.56	
	<hr/>	\$656.07

TAX SALE ACCOUNT

Levy of 1934

Dr.

Unredeemed Taxes, January 31, 1939		\$439.09
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Cr.

Remittances to Treasurer	\$149.20	
Unredeemed Taxes	75.79	
Abatements	21.46	

Deeds:

Susan Dauphin	32.55	
A. J. Anderson	3.99	
Thomas Chase, Est.	12.62	
William L. Dow	3.53	
Carry C. and Emery N. Eaton	8.45	
Lawrence Knowles	18.89	
Ralph Newman	39.48	
Samuel Small	62.08	
Mary Sutton	11.05	
	<hr/>	\$439.09

Tax Collector.

FRANK E. CARTER,

Treasurer's Report

TOWN OF SEABROOK, N. H.

Nancy E. Weare, Treasurer

Balance Feb. 1, 1939		\$ 1,239.74
Tax on interest and dividends	\$1,056.21	
Railroad tax	283.34	
Savings Bank tax	57.79	
	_____	\$ 1,397.34
From Banks:		
The Exeter Banking Co., note	\$6,000.00	
Trust Funds:		
Amesbury, Mass.	82.00	
Newburyport, Mass.	1.00	
Portsmouth, N. H.	1.66	
	_____	\$ 6,084.66
From County Commissioners:		
Rent of Town property		
10 months @ \$6.00	60.00	
1 month @	8.50	
Reimbursement for relief	12.00	
	_____	80.50
Rent of property deeded to Town		45.00

All together		125.50

		\$ 8,847.24
From Jere L. Smith, Town Clerk		
Auto taxes and fees '38-'39	\$1,311.88	
Dog licenses 1939	68.00	
Dog licenses 1940	2.00	
	_____	\$ 1,381.88

From Judge Ralph O. Bragg, Seabrook

Municipal Court	\$211.00	
Municipal Court	243.04	
	<u> </u>	\$ 454.04

From Pool Table Licenses

Herbert Randall	\$5.00	
Samuel Small	5.00	
	<u> </u>	\$ 10.00

From Sale of Town Property

Caroline R. Goss	\$150.00	
Chester H. Souther	150.00	
Louise B. Beckman	40.00	
Louise B. Beckman, balance due	20.00	
Freeman Perkins	50.00	
Charles J. Burditt, cemetery lot	25.00	
Isadore Stavis	20.00	
Ralph C. V. Eaton	100.00	
Frank H. Beckman	350.00	
Elizabeth H. Bragg	15.00	
Fannie Owen, auction	11.00	
Jerome A. Chase, auction	33.00	
Harold G. Butler	600.00	
	<u> </u>	\$ 1,564.00

Herbert L. Randall	55.00	
Frank P. Goss	18.00	
Mrs. Carrie E. Perkins	30.00	
Enoch Boyd	5.00	
Edgar P. Dow	2.00	
Edgar P. Dow, Arthur H. Dow and Gilman B. Dow	6.00	
Willis B. Eaton Jr.	2.00	
	<u> </u>	118.00

Total		<u> </u>	\$ 1,682.00
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From Frank E. Carter, Collector of Taxes

Property tax, 1934	\$149.20	
Abatements, Fred Wood tax, years 1934-'35-'36-'37-'38	78.80	
Total	<u> </u>	\$ 228.00

SEABROOK TOWN REPORT

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From Frank E. Carter, Collector		
Property tax, 1935		\$216.31
From Frank E. Carter, Collector		
Property tax, 1936		\$506.49
From Frank E. Carter, Collector		
Property tax, 1937	\$902.31	
Poll tax, 1937	20.00	
Interest, 1937	121.75	
Sales charges, 1937	104.35	
	—————	\$ 1,148.41
From Frank E. Carter, Collector		
Property tax, 1938	\$5,251.59	
Poll tax, 1938	576.00	
Interest, 1938	254.18	
Sales charges, 1938	121.09	
	—————	\$ 6,202.86
Taxes and Interest bought by Town,		
1938		\$ 3,640.35
Property tax, 1939	\$26,776.56	
Poll tax, 1939	466.00	
Interest, 1939	8.85	
Abatements, Property and Poll,		
1939	211.60	
Discounts, 1939	832.36	
	—————	\$28,295.37
Balance Feb. 1, 1939		\$ 1,239.74
Receipts for year		51,373.21
		—————
		\$52,612.95
Paid 1939 orders		48,225.41
		—————
Balance Feb. 1, 1940		\$ 4,387.54

Respectfully submitted,

NANCY E. WEARE,

Treasurer.

We, the undersigned have this day examined the Treasurer's accounts and find them well vouched and correctly cast with a balance in the treasury of \$4,387.54 and we find the town officers fully bonded.

HARRY S. SMALL,
CLAUDE R. GILMORE,

Auditors.

Feb. 21, 1940

SUMMARY OF RECEIPTS

Current Revenue:

From Local Taxes:

Total taxes committed to collector, 1939	\$37,200.16
Less discounts and abatements, 1939	1,043.96
Less uncollected, 1939	8,913.64
Property taxes, current year, actu- ally collected	\$26,776.56
Poll taxes, current year, actually collected	466.00
	<hr/>
Total of year's collections	\$27,242.56
Property and poll taxes, previous years, actu- ally collected	7,577.20
Tax sales redeemed	3,977.83

From State:

Interest and dividend tax	1,056.21
Railroad tax	283.34
Savings bank tax	57.79

From Local Sources, Except Taxes:

Dog licenses	70.00
Business licenses and permits	10.00
Fines and forfeits, municipal court	454.04
Rent of town property	125.50
Interest received on taxes	317.44
Income from trust funds	84.66
Registration of motor vehicles, 1940 permits	1,311.88

Receipts Other Than Current Revenue:

Temporary loans in anticipation of taxes dur- ing year	6,000.00
Refunds	1,122.76
Sale of town property acquired by tax deed	1,682.00

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Total receipts from all sources	\$51,373.21
Cash on hand February 1, 1939	1,239.74
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Grand total	\$52,612.95

SUMMARY OF PAYMENTS

Current Maintenance Expenses:

General Government:

Town officers' salaries	\$ 1,711.41
Election and registration expenses	282.75
Municipal court expenses	200.00
Audit	188.30

Protection of Persons and Property:

Police department, including care of tramps	607.87
Fire department, including forest fires	800.81
Damage by dogs	41.15

Health:

Health department, including hospitals	47.25
Vital statistics	32.25
Garbage collection	250.00

Highways and Bridges:

Town Road Aid	180.30
Town Maintenance, Summer	\$2,454.70
Winter	1,394.74
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> 3,849.44

Public Welfare:

Old age assistance	1,352.00
Town poor	3,620.75

Patriotic Purposes:

Aid to G. A. R. Memorial Day exercises	150.00
Seacoast Regional Development Asso.	79.00

Public Service Enterprises:

Cemeteries, including hearse hire	124.66
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Unclassified

Damages and legal expenses	937.15
Taxes bought by town	210.32
Discounts and abatements	4,008.79
	1,198.55

Interest:

Paid on temporary loans in anticipation of taxes	80.00
Paid on bonded debt	450.00

Outlay for New Construction and Permanent Improvements:	
Highways and Bridges, State Aid construction	1,079.81
Farm Lane Dock	100.00
Indebtedness:	
Payments on temporary loans in anticipation of taxes	6,000.00
Payments on bonded debt	2,000.00
Payments to Other Governmental Divisions:	
Taxes paid to County	4,783.75
Payments to School Districts	13,859.10
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Total payments for all purposes	\$48,225.41
Cash on hand January 31, 1940	4,387.54
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Grand total	\$52,612.95

Detailed Statement of Payments

TOWN OFFICERS' SALARIES AND EXPENSES

Appropriation	\$1,400.00
Amount expended	1,711.41
Ralph O. Bragg, Chairman Selectmen	
Salary	\$275.00
2 trips to Concord and expense	18.00
2 trips to Manchester and expense	13.00
5 trips to Portsmouth	12.00
10 trips to Exeter	16.00
5 days with auto, assessing	20.00
1 trip to Durham	6.00
Use of telephone and toll calls	24.00
Use of auto, deeded property and other town business	20.00
6 trips to Amesbury	3.00
Thomas F. Owen, Selectman, salary	200.00
Trip to Concord and expense	9.00
2 trips to Exeter	4.00
Trip to Portsmouth	3.00
Expense to Concord	1.00
Telephone toll calls	1.10
William H. Sanborn, Selectman, salary	200.00
Nancy E. Weare, Treasurer, salary	200.00
Nancy E. Weare, expense	61.00
Frank E. Carter, Tax Collector, commission on collections	315.00
Paid Frank E. Carter, discharge of tax sales	27.25
Jere L. Smith, Town Clerk, salary	45.00
Frank P. Jones, salary, Overseer of Poor, 1938- 1939	50.00
Vivian Fowler, salary and expense	50.00
Tracey L. Dow, salary and expense	30.00
Harry S. Small, Auditor	10.00
James M. Janvrin, Auditor	10.00

SEABROOK TOWN REPORT

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Earl W. Moreland, Moderator	26.00
Amesbury Pub. Co., Tax bills	9.75
Batchelder's Book Store, supplies	8.85
Gov. Weare Hall Asso., rent	28.00
Brown & Saltmarsh, supplies	6.72
Susie J. Foote, postage	8.74
	<hr/>
	\$1,711.41
Overdraft	311.41

ELECTION AND REGISTRATION

Appropriation	\$250.00
Amesbury Pub. Co., Ballots	26.50
Everett A. Weare, building and setting up booths	20.00
Frank W. Chase, Supervisor 1938	24.00
Frank P. Jones, Supervisor	48.00
Charles E. Gove, Supervisor	48.00
Frank L. Fowler, Supervisor	48.00
Harold F. Secord, oil town hall	3.75
Jacob F. Dow, clerk	6.00
George L. Dow, clerk	6.00
Frank P. Goss, clerk 1938	18.00
Frank P. Goss, clerk 1939	6.00
Simeon J. Brown, clerk	6.00
William Evans, election officer	6.00
Archie L. Green, election officer	6.00
Nancy E. Weare, labor and material for cur- tains at booths	5.50
Jere L. Smith, Town Clerk	5.00
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	\$282.75
Overdraft	32.75

TAXES BOUGHT BY TOWN

1938 taxes, interest, fees and expenses	\$4,008.79
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ABATEMENTS AND DISCOUNTS

Paid Frank E. Carter, discount 1939	\$832.36
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Frank E. Carter, abatements, property and poll	211.60
Charles and Agnes Adams, overtax	10.80
Alice M. Weare, illegal	18.72
Frank E. Carter, abatement on Fred W. Wood property overtax five years	78.80
Mabel M. Rowe, abatement	.96
Gerald R. Eaton, paid Bank and Town same year	35.95
Lucian W. Foote, refund 1933 tax	9.36
	<hr/>
	\$1,198.55
Due State, 1938 State aid construction	\$1,079.81

AUDITING TOWN ACCOUNTS

Appropriation	\$300.00
Paid State Tax Commission, Auditing Division	188.30
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Balance	\$111.70

MEMORIAL DAY

Appropriation	\$150.00
Paid Frank G. Randall, Commander American Legion	150.00

MUNICIPAL COURT

Appropriation	\$200.00
Paid Ralph O. Bragg, Justice, salary	100.00
Gov. Weare Hall Asso., rent	100.00

POLICE DEPARTMENT

Appropriation	\$900.00
Ralph C. V. Eaton, services as Chief	120.00
William N. Davis, police duty	25.00
Harry G. Fowler, police duty	49.50
Simeon J. Brown, police duty	13.00
Arthur H. Eaton, police duty	43.75
Truman Merrill Jr., police duty	18.50
Benjamin Sturgis, police duty	50.00
Clarence E. Fowler, police duty	84.00

William Evans, police duty	80.00
Herbert Lord Jr., police duty	46.00
Adams & Brown, lumber for signs	2.50
Edgar Dow, lettering signs	3.00
Traffic Road Equipment Co., handcuffs and badges	57.62
Telephone toll calls	15.00
	<hr/>
	\$607.87
Balance	292.13

FIRE DEPARTMENT

Appropriation	\$900.00
State of New Hampshire, 7 knapsack pumps	24.50
W. E. Atkinson Co., lumber	10.04
Austin Randall, labor	2.00
Boston Rubber Co., hose	65.00
Exeter Fire Dept., service	12.00
Frank E. Carter, Col. rent for firehouse	98.46
Simeon J. Brown, labor	18.00
Albert M. Smith, labor	4.00
Edwin L. Knowles, labor 1938	7.00
Gerald Perussee, labor	3.50
Geo. Austin Weare, Chief, payrolls	421.25
Benjamin S. Perkins, gas and oil	26.13
Smith's State Line, gas and oil	13.25
Exeter & Hampton Elec. Co., lights, firehouse	12.00
Harold F. Secord, coal, fire house	46.80
D. Cashman Co., supplies	13.15
Arthur Blanchard Co., badges	5.08
Simeon J. Gagnon, repairs, fire truck	6.65
N. H. Fireman's Asso., membership dues	12.00
	<hr/>
	\$800.81
Balance	99.19

To the Board of Selectmen, Town of Seabrook, N. H.

Dear Sirs:—I hereby submit my report for the period ending Jan. 31, 1940:

Total number of fires, 48.

2-21-'39, Farm Lane; Edna C. Knowles; chimney fire.

3-27-'39, Seabrook Beach; Mary J. Clark; house; cause, unknown.

4-7-'39, Walton Road; grass; cause, burning rubbish.

4-9-'39, Lafayette Road; grass; out of control.

4-16-'39, Walton Road; grass; out of control.

4-18-'39, New Road; grass; children playing with matches.

4-20-'39, South Main Street; grass; children playing with matches.

4-25-'39, Seabrook Depot; grass; sparks from train.

5-9-'39, Collins Street, five houses; short circuit of electric wires.

5-10-'39, Between Walton Road and South Main Street; woods; cause, sparks from train.

5-10-'39, Adams Avenue; burning rubbish out of control.

5-12-'39, South Main Street; banking fire.

5-17-'39, Seabrook Beach; ties burning; accidental.

5-17-'39, Collins Street; chimney fire.

5-21-'39, Folly Mill Road; woods; cause, "Parkers".

5-21-'39, Mill Lane; woods; cause, cigarettes.

7-4-'39, New Zealand Road; woods; berry pickers.

7-12-'39, Seabrook Beach; sign; autoist.

7-17-'39, Seabrook Beach; burning railroad ties.

8-12-'39, Washington Street; house; cause, vandals.

8-13-'39, South Main Street; flooded oil burner.

8-21-'39, False alarm.

8-25-'39, South Main Street; house; cause, defective wiring.

8-25-'39, Small's Avenue; garage; boys and matches.

8-28-'39, West of Lafayette Road, woods; berry pickers.

9-19-'39, Causeway Road; haystack; cause, vandals.

9-23-'39, Lafayette Road; dump; back-fire of truck.

10-13-'39, Walton Road; house; children and matches.

10-13-'39, South Main Street; grass; cause, cigarettes.

10-23-'39, Collins Street; over-heated smoke pipe.

11-3-'39, Forest Street; grass; cause, burning rubbish.

11-5-'39, Forest Street; work shop; cause, overheated stove.

11-7-'39, South Main Street; grass; cause, set by boys.

11-11-'39, Walton Road; dock; grass; cause, cigarette.

11-13-'39, Lafayette Road; chimney fire.

11-17-'39, Adams Avenue; woods; cause, hunters.

11-17-'39, Lafayette Road; chimney fire.

11-18-'39, South Main Street; grass and woods; cause, hunters.

11-19-'39, Lafayette Road; grass; cause, burning rubbish.

11-23-'39, Collins Street; garage and hall; back fire from gas-engine.

11-23-'39, Folly Mill Road; burning rubbish barrel.

11-28-'39, Lafayette Road; burned roof; cause, sparks from chimney.

12-1-'39, Walton Road; cause, needless.

12-6-'39, Smithtown; grass; cause, burning rubbish.

12-8-'39, Rock's Road; grass; burning rubbish.

1-6-'40, Farm Lane; chimney fire.

1-17-'40, Lafayette Road; chimney fire.

1-23-'40, So. Main Street; chimney fire.

In closing, I wish to thank the Board of Selectmen, members of the Fire Department and other citizens who assisted.

Respectfully submitted,

GEORGE A. WEARE,

Chief.

HEALTH DEPARTMENT

Appropriation	\$150.00
Wilfred Janvrin, burying cats	1.00
Samuel Bagley, salary and expense, board of health	41.25
Ernest L. Crandall, Jr., killing and burying dog	1.00
Thomas H. Greeley, burying two cats	1.00
George B. Eaton, burying cat	.50
Dana S. Knowles, Jr., killing and burying dog	1.00

Frank L. Knowles, burying cat	.50
Everett Felch, killing and burying dog	1.00
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	\$ 47.25
Balance	102.75

VITAL STATISTICS

Appropriation	\$100.00
Jere L. Smith, recording births, deaths, marriages and names of children	26.50
Caleb N. Fowler, returning 23 marriages	5.75
	<hr/>
	\$ 32.25
Balance	67.75

DOG DAMAGE

Jere L. Smith, dog tax fees	\$16.40
Mertye Small, hens killed by dogs	5.00
Chester Randall, hens killed by dogs	1.00
Kenneth Knowles, hens killed by dogs	2.75
Everett Locke, dog officer 1938	16.00
	<hr/>
	\$41.15

SEACOAST REGIONAL DEVELOPMENT ASSOCIATION

Appropriation	\$79.00
Paid	79.00

INCOME FROM TRUST FUNDS

Amount received	\$84.66
Paid John E. Knowles	84.66

CEMETERIES

Appropriation	\$40.00
Paid John E. Knowles	40.00

COLLECTION OF GARBAGE

Appropriation	\$250.00
Paid Joseph W. Janvrin	250.00

MONEY BORROWED ANTICIPATION OF TAXES

Received Exeter Banking Co.	\$6,000.00
Paid Exeter Banking Co.	6,000.00

INTEREST ON SHORT TERM NOTES

Appropriation	\$100.00
Paid Exeter Banking Co.	80.00
	<hr/>
Balance	\$ 20.00

PAYMENT ON BONDED DEBT

Town bond February 1, 1939	\$16,000.00
Paid Exeter Banking Co.	2,000.00
	<hr/>
Outstanding bond February 1, 1940	\$14,000.00

INTEREST ON BONDS

Appropriation	\$480.00
Paid Exeter Banking Co.	450.00
	<hr/>
Balance	\$ 30.00

UNCLASSIFIED

Appropriation	\$850.00
Jere L. Smith, auto permit fees	159.00
Jere L. Smith, valuation book	3.00
Anna G. Smith, stamps and envelopes	18.29
Everett A. Weare, janitor, town hall	25.00
Ralph O. Bragg, making 6 deeds	6.00
Amesbury Pub. Co., printing valuation books	120.00
Russell C. Jones, delivering valuation books	12.00
Passaconaway Council, O. U. A. M., rent for hall 1938	36.00
Wm. N. Davis, tree warden payrolls	71.00
Town of Salisbury, tax on gravel pit	4.60
Amesbury Pub. Co., printing town reports	181.15
Batchelder's Book Store, record book	20.00

SEABROOK TOWN REPORT

John W. A. Green, copying transfers and records	22.80
Frank B. Nay, reporting names	1.50
Samuel Cabot, creosote	6.10
Elizabeth H. Bragg, copying taxes and ledger	32.50
Brown & Saltmarsh, supplies	7.90
Baptist Church, lights, town hall	12.00
William H. Sanborn, computing taxes	32.50
Harold McQuillen, printing sign	2.50
James H. Page, bonding town officers	37.50
Ellsworth Brown, insurance, town property	15.00
Elizabeth H. Bragg, copying blotter books and inventory blanks	20.00
B. T. Janvrin & Sons Co., material for booths	8.18
Edson C. Eastman Co., supplies	9.05
Russell C. Jones, delivering inventory blanks	8.00
William N. Davis, delivering town reports	5.00
Edward S. Beckman, delivering town reports	8.00
Arthur Randall, delivering town reports	5.00
Catherine Carter, copying warrants	4.00
Louise Felch, copying notices, deeded property and 1934-'35-'36 taxes	22.50
Susie J. Foote, registered letters and stamps and envelopes	21.08
	<hr/>
	\$937.15
Overdraft	87.15

TOWN POOR AND SOLDIERS' AID

Appropriation	\$4,000.00
Samuel Bagley, supplies	498.00
Vivian Fowler, supplies	297.08
Vivian Fowler, transportation to hospital	8.00
Bragg & Bragg, supplies	430.50
Susie Eaton, rent	17.50
Jerome A. Chase, wood	129.50
Dr. Louis C. Theobald, services	139.00
John B. Fowler, transportation to hospital	4.00
Wallace H. Batchelder, milk	8.16
Charles W. Perry, supplies	18.38

SEABROOK TOWN REPORT

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William Boyd, sawing wood	1.50
Harry E. Chase, wood 1937-'38	105.00
Paul E. Batchelder, milk	31.68
Rockingham County Farm	386.97
Mitchell Memorial Hospital	310.65
Lena Eaton, supplies	78.00
Harold F. Secord, coal, wood and oil	117.25
Howard A. Eaton, supplies	498.50
Smith's State Line, oil	132.75
W. W. Coffin, supplies	66.10
Lincoln Stores, supplies	17.47
C. C. Randall, oil	67.75
Lawrence B. Perkins, transportation to hospital	4.00
Joseph S. Woodburn, milk	122.98
R Ed. Thurlow, shoes	3.00
Joseph W. Janvrin, trucking	9.20
Clifton S. Perkins, rent	15.00
Henry S. Kendrick, rent of building for surplus foods	52.00
William Brown, ambulance	10.00
Badger Farms, milk	17.83
Samuel J. T. Eaton, supplies	23.00

 \$3,620.75

Balance 379.25

OLD AGE ASSISTANCE

Appropriation	\$1,320.00
Paid State of N. H. town's share	1,352.00

 Overdraft \$ 32.00

LEGAL SERVICES

Paid Batchelder & Wheeler	\$210.32
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SPECIAL APPROPRIATION

Farm Lane Dock

Appropriation	\$100.00
Amount expended	100.00

 Charles E. Small, foreman and labor 24.38

Corydon N. Perkins, labor	18.25
Sumner Moore, labor	6.00
Charles W. Pierce, labor	5.00
Albert M. Dow, truck	1.20
Diamond Match Co., lumber	38.89
L. L. Peavey Co., supplies	4.60
Newburyport Wrecking Co., lumber	1.68
	<hr/>
Total	\$100.00

SNOW REMOVAL

Appropriation	\$1,500.00
Albert M. Dow, labor and truck	213.85
Henry S. Kendrick, truck	83.20
Joseph W. Janvrin, truck	79.30
Vernon Dow, labor	3.50
Wilfred Janvrin, labor	.75
Frank Marshall, labor	1.75
Kenneth Eaton, labor	2.00
James Brown, labor	4.75
John B. Fowler, labor	2.00
Reginald Dow, labor	12.00
George L. Dow, labor	19.50
Charles Brown, labor	10.50
Chester Knowles, labor	5.50
Ralph Marshall Jr., labor	2.00
Thomas Marshall, labor	1.75
Sheldon Howard, labor	1.50
Herbert Pierce, labor	1.50
Donald Humes, labor	8.50
Wendell Janvrin, labor	5.50
Arnold Janvrin, labor	3.00
James M. Janvrin, labor	3.00
Austin Perry, labor	4.50
Kendell Perry, labor	3.00
Erlin Frost, labor	2.50
Charles B. Knowles, labor	4.75
Charles Eaton, labor	11.00
Bernard Perkins, labor	3.75
Simeon J. Eaton, labor	5.00

John C. Eaton, labor	2.50
Robert Mack Jr., labor	3.50
Robert Mack, labor	13.00
Hale Walton, labor	14.50
Dana Smith, labor	10.50
Fred B. Eaton, labor	1.50
Arthur Turcotte, labor	7.00
Asa Knowles, labor	8.00
Burton Eaton, labor	8.00
Russell Knowles, labor	7.00
Tracey L. Dow, labor	4.50
Gordon Dow, labor	4.00
Albert N. Eaton, labor	4.50
Nicholas Gynan, labor	3.25
Simeon H. Brown, labor	10.00
Nicholas Gynan Jr., labor	3.00
Charles R. Eaton, labor	3.00
Leslie Eaton, labor	10.75
Bernard Follansbee, labor	10.00
Charles Hager, labor	5.25
Everett Felch, labor	4.25
Charles H. Eaton, labor	1.50
Samuel Fowler Jr., labor	3.00
Walter Fowler, labor	2.00
Lewis A. Eaton, labor	2.00
Caleb N. Fowler, labor	4.75
William Penniman, labor	3.75
Harvey Fowler, labor	1.00
Wilbur Fowler, labor	3.50
Hollis Shaw, labor	5.00
Curtis Follansbee, labor	6.25
Frank Knowles, labor	9.00
Wendell Humes, labor	7.50
Lucian Foote Jr., labor	3.00
Austin Randall, labor	1.75
Harold Pevear, labor	11.50
Ralph Miller, labor	8.50
George Ayles, labor	7.00
Forest Felch, labor	4.25
Josiah Mastretta, labor	1.50

Clarence Fowler, labor	3.50
Frederick Greenman, labor	2.50
Albert Smith, labor	7.50
Herman Eaton Jr., labor	2.00
Milton Dow, labor	2.00
Alfred P. Dow, labor	2.00
Herbert S. Randall, labor	5.25
Herbert E. Randall, labor	4.75
James M. Janvrin Jr., labor	5.25
Walter Randall, labor	2.00
Franklin Locke, labor	.75
Ralph Blaisdell, labor	1.50
James L. Eaton, labor	1.00
Clarence Perkins, labor	7.00
Earl Marshall, labor	4.00
Simeon J. Brown, labor	6.50
Samuel Fowler, labor	3.00
Willie A. Eaton, labor	12.25
Herbert Lord, labor	2.00
Paul Mastretta, labor	13.50
George Fowler, labor	7.00
Milwood Dow, labor	3.00
Donald Littlefield, labor	3.00
Dana Knowles Jr., labor	1.75
William C. Eaton, labor	4.00
Thomas H. Greeley, labor	14.75
William Davis, labor	13.75
Albert Eaton, labor	4.00
Willie E. Eaton, labor	4.00
Horatio Lattime, labor	5.50
William Felch, labor	4.00
Shirley Brown, labor	2.50
Kenneth Knowles, labor	2.00
Andrew Gynan, labor	1.50
Edmund F. Gauron, labor	2.00
Ralph Gilmore, labor	6.00
Claude Gilmore, labor	19.00
Hayes Walton, labor	15.75
Merle Bagley, labor	2.75
Harry Perkins, labor	7.00
Charles Perkins, labor	6.25

Frederick Felch, labor	6.75
Clifton Walton, labor	3.00
Agustus Knowles, labor	9.00
Edward E. Gynan, labor	9.00
Shaw Beckman, labor	9.00
Hiram Beckman, labor	9.00
Milford Beckman, labor	9.00
Clinton Fowler, labor	2.00
Edward Gove, labor	1.50
Douglas Perkins, labor	4.00
Alvin C. Eaton, labor	10.00
Wilfred Fowler, labor	3.00
Corydon Perkins Jr., labor	4.00
George Fowler, labor	1.00
Burton Jones, labor	4.50
Ward Beckman, labor	2.50
John Yell, labor	5.25
Henry Yell, labor	.50
Arthur Knowles, labor	.50
William Boyd, labor	3.75
Ervin Fowler, labor	11.75
Enoch Boyd, labor	7.00
Willie Walton, labor	7.00
Eddie Felch, labor	15.50
William Young, labor	7.25
Charles Henderson, labor	1.00
Roland Felch, labor	7.25
Adna Knowles, labor	6.00
Charles Knowles, labor	3.00
Levi Fowler, labor	4.00
Robert J. Gadsby, labor	2.00
Charles Dow, labor	2.00
Abram Souther, labor	4.50
Charles Sturgis, labor	4.25
Benjamin Sturgis, labor	4.25
Samuel Small, labor	1.00
Alfred Locke, labor	3.50
Archie Green, labor	1.50
Leslie Knowles, labor	1.50
Chester Randall, labor	3.00
Alden Janvrin Jr., labor	3.00

Alfred Weare, labor	1.00
Charles B. Knowles, labor	3.50
Forest Felch, labor	.75
Hubert Brown, labor	1.00
Manson Fowler, labor	2.50
Fred Souther, labor	3.25
Freeman Fowler, labor	2.50
Roscoe Blanchard, labor	3.25
Raymond H. Eaton, labor	6.00
Caroll Dow, labor	6.50
Stephen Souther, labor	6.00
Jere Locke, labor	2.00
Henry Dow, labor	4.00
Samuel Small Jr., labor	4.00
Kenneth Knowles Jr., labor	2.00
Ernest Felch, labor	3.00
Herman Eaton, labor	2.25
Clifton Souther, labor	3.00
Eugene Walton, labor	3.00
Edwin Hart, labor	1.50
Arnold Knowles, labor	1.50
Frank Carter, labor	3.00
Alfred N. Dow, labor	4.00
Edwin Knowles, labor	4.00
Clifton Merrill, labor	1.50
Vulcan Steel Corp., blade for plow	26.49
Dyar Sales & Mach. Co., parts and repairs, plows	150.40
J. Neal Janvrin, oil for plow	3.00

 \$1,394.74

Balance

105.26

TOWN ROAD AID

Causeway Road

Appropriation by Town	\$180.30
Contribution by State	721.18
Total	\$901.48
Amount expended	902.10

Overdraft

.62

Albert M. Dow, labor with truck	178.80
Edward T. Temple, labor with truck	78.00
Joseph W. Janvrin, labor with truck	75.40
Henry A. Kendrick, labor with truck	37.70
Frank T. Chase, labor with truck	27.30
Mrs. Maude Moore, gravel	63.90
Andrew J. Fowler, labor	14.00
George L. Dow, labor	17.00
Dana Knowles, labor	15.00
Edward Hart, labor	4.00
Samuel Henderson, labor	11.00
James Irving, labor	15.00
William N. Davis, labor	21.00
Thomas H. Greeley, labor	23.50
Willie A. Walton, labor	19.00
Caroll Dow, labor	11.00
Albert Edgecomb, labor	10.00
Arthur Turcotte, labor	17.50
Samuel O. Cobb, labor	10.00
Luther S. Eaton, labor	10.00
George G. Janvrin, labor	10.00
Clifton B. Knowles, labor	14.00
Frank L. Hatch, labor	10.00
Leonard J. Dow, labor	10.00
George H. Beckman, labor	11.00
Alvin C. Eaton, labor	11.00
Frank E. Carter, labor	15.00
Charles E. Small, labor	11.00
Frank M. Marshall, labor	11.00
John R. Hickman, labor	11.00
Byron F. Marshall, labor	11.00
Enoch Boyd, labor	11.00
Levi C. Fowler, labor	11.00
Willie N. Beckman, labor	8.00
Nicholas A. Gynan, labor	8.00
Wallace M. Eaton, labor	8.00
Edmund E. Marshall, labor	8.00
Simeon J. Brown, labor	8.00
Curtis Follansbee, labor	8.00
Wyman E. Marshall, labor	8.00

Andrew J. Small, labor	12.00
Burton R. Jones, labor	12.00
Charles B. Boyd, labor	8.00
Eugene F. Littlefield, labor	4.00
Thurman R. Knowles, labor	4.00
	<hr/>
	\$902.10

TOWN MAINTENANCE

Appropriation	\$2,452.50
Amount expended	2,454.70
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Overdraft	2.20
Albert M. Dow, foreman and truck	607.10
Albert M. Dow, B. & M. R. R., freight	.55
Edward Temple, labor with truck	70.20
Henry Kendrick, labor with truck	52.00
Joseph W. Janvrin, labor with truck	46.80
Frank T. Chase, labor with truck	19.50
Trimount Bit. Products Co., tar	860.62
Dyar Sales & Mach. Co., culverts	16.60
W. E. Atkinson Co., cement	5.10
John A. Janvrin, lumber	40.77
Dyar Sales & Mach. Co., shovels and supplies	36.86
Reginald Dow, labor	21.00
Paul Mestretta, labor	8.50
George L. Dow, labor	40.00
Hayes Walton, labor	4.00
Ralph Gilmore, labor	8.00
Wallace M. Eaton, labor	13.50
Charlie Eaton, labor	28.00
Burton Jones, labor	27.50
Ward Beckman, labor	4.50
Everett Small, labor	13.00
Edmund F. Gauron, labor	4.00
Corydon Perkins, labor	4.00
Willie Walton, labor	35.50
Reginald Small, labor	4.00
Vernon Buck, labor	5.00
Carlton Littlefield, labor	1.50

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Samuel O. Cobb, labor	2.50
Lowell E. Eaton, labor	30.00
Levi C. Fowler, labor	3.00
James Irving, labor	12.00
Thurman Knowles, labor	2.50
Thos. H. Greeley, labor	40.00
Jacob S. Fowler, labor	10.50
Alvin C. Eaton, labor	26.50
William Boyd, labor	4.00
William Davis, labor	23.50
Frank Marshall, labor	11.50
Clifton Knowles, labor	18.50
Gerald Perusse, labor	8.00
Stephen Souther, labor	8.00
Clifton Merrill, labor	10.50
Eddie Felch, labor	4.00
Jonathan Walton, labor	10.50
Andrew J. Fowler, labor	25.50
Rheuben Follansbee, labor	8.00
Curtis Follansbee, labor	6.50
Simeon J. Brown, labor	6.50
Jacob F. Dow, labor	6.00
William Wood, labor	4.75
Leslie Eaton, labor	8.00
Charles W. Eaton, labor	8.00
Frank E. Carter, labor	9.00
James Nedeau, labor	6.00
Alden Walton, labor	1.00
John Knowles, labor	8.00
Walter Owen, labor	8.00
Edward H. Walton, labor	8.00
Myron Felch, labor	15.50
John Lightbody, labor	10.50
Harold Owen, labor	8.00
Enoch Boyd, labor	16.00
Simeon J. Eaton, labor	11.50
Sumner Moore, labor	12.50
Archie Green, labor	13.00
Arthur Turcotte, labor	4.00
Myron Jones, gravel	20.00

Annie Tucker, sand	20.55
Ralph Staples, gravel	4.00
Jerome A. Chase, sand	1.80
Samuel Bagley, stone	.50
	<hr/>
	\$2,454.70

COUNTY TAX

Paid Earl R. Stockbridge, County Treasurer	\$4,783.75
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SCHOOLS

Balance due 1938 appropriation	\$8,679.09
Paid balance due 1938 appropriation	8,679.09
Appropriation 1939	16,658.29
Paid on 1939 appropriation	4,800.00
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Balance due 1939 appropriation	11,858.29
Paid School District Dog taxes 1934-35-36-37-38	380.01

REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK ON JANUARY 31, 1940

DATE OF CREATION	PURPOSE OF CREATION	HOW INVESTED	Amt. of Prin.	Bal. Income On Hand at Beginn'g Year	Income During Yr.	Expended During Yr.	Bal. Income On Hand at End of Yr.
Feb. 24, 1910	Sallie B. Fowler, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	\$ 65.00	\$ 9.76	\$ 1.87	\$ 4.00	\$ 7.63
Aug. 12, 1913	Mary A. Smith, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	2.79	1.31	4.00	.01
July 8, 1912	Emily W. Locke, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	62.02	6.59	8.00	60.61
Apr. 15, 1912	Edward D. Gove, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	63.03	6.62	8.00	61.65
Mar. 1, 1912	Geo. F. Dow, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	4.36	2.61	5.00	1.97
Sept. 9, 1918	Wm. H. Walton, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	3.19	2.59	5.00	.78
Feb. 13, 1920	Arthur Rowe, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00		1.24	1.00	.24
Nov. 26, 1920	Benjamin F. Gove, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	.81	2.53	2.00	1.34
Sept. 30, 1914	Reuben Eaton, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	8.15	5.23	6.00	7.38
Aug. 4, 1920	Benj. Perkins, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	75.00	2.87	1.94		4.81
Jan. 14, 1922	Emily P. Sanborn, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	4.65	2.61	5.00	2.26
Jan. 30, 1924	Abbott A. Locke, care of two cemetery lots	Provident Institution for Savings, Amesbury, Mass.	200.00	.10	5.13	4.00	1.23
Aug. 28, 1924	John L. Chase, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	8.21	2.71	8.00	2.92

Aug. 28, 1924	Tappan Chase, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	1.26	1.00	.26
May 8, 1925	Caleb Eaton, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	30.00	6.28	1.00	6.18
Oct. 24, 1925	Nancy E. Carey, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	2.92	4.00	1.50
June 17, 1926	Alfred N. Dow, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	2.92	4.00	1.50
June 17, 1926	Albert C. Brown, care of cemetery lot	Portsmouth, N. H. Trust Co.	66.16	.93	1.66	.10
Aug. 18, 1929	Joseph Chase, Clarence F. Brown, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	19.27	1.74	21.01
Feb. 4, 1930	John Philbrick, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	7.28	8.00	4.48
Mar. 2, 1931	George G. Locke, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	57.04	6.46	63.50
Sept. 18, 1933	William Albert Rand, care of cemetery lot	Inst. Savings, Newburyport	100.00	1.35	1.00	2.89
Mar. 3, 1933	William H. Smith, Jr., care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	1.71	3.00	1.25
Dec. 30, 1935	Mrs. Cynthia H. Monroe, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	.31	1.00	.57
Oct. 23, 1939	David B. Collins, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00			
Total			\$2,636.16	\$269.86	\$70.37	\$84.66
						\$256.07

CERTIFICATE

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

RALPH O. BRAGG,
THOMAS F. OWEN,
WILLIAM H. SANBORN,
Trustees.

February 21, 1940

Report of an Examination and Audit of the Accounts of the Town of Seabrook

October 23, 1939

Board of Selectmen,
Seabrook, New Hampshire,

Gentlemen:

In accordance with the petition received from your town, as authorized by vote taken at the adjourned town meeting, an audit of the town's accounts has been made by this division and a report of such audit is submitted herewith. Schedules as hereafter listed are included as part of the report.

FINANCES

Revised Balance Sheet: The Town of Seabrook, as shown by the corrected Balance Sheet (Schedule A) ended its last fiscal year, January 31, 1939, with a net Debt of \$13,211.49. This represented the difference between Total Liabilities of \$28,192.71 and Total Assets of \$14,981.22. Included in the Liabilities, however, were outstanding bonds amounting to \$16,000.00. Deducting the amount of the bonds (the annual maturities of which are met by tax assessment) from the Total Liabilities leaves a balance of \$12,192.71 in Current Liabilities. Inasmuch as the Assets amounted to \$14,981.22, the difference of \$2,788.51 represented a Current Surplus.

The Balance Sheet in the Town Report of January 31, 1939, indicated Assets of \$27,233.18. These included property deeded to the town and uncollected poll taxes over a long period of years. In municipal accounting, asset items which may properly be included in the balance sheet are "Cash" or any accounts which may be converted into cash within a reasonably short time. Such items consist of

“Accounts Receivable,” “Unredeemed Taxes” and “Uncollected Taxes.” In making up the revised balance sheet, as of January 31, 1939, the Assets, as shown in the Town Report, were reduced by eliminating the “deeded property” item and the “uncollected poll taxes” for 1936 and years previous to that.

The property which the town has acquired by tax deeds has a definite value and will be taken up separately later in this report. It should be included, however, in the “Schedule of Town Property” rather than in the “Balance Sheet.” When such property is resold to the original owners or other purchasers the proceeds from such sales will increase the “assets” from time to time.

It is our opinion that uncollected poll taxes for the years prior to 1937 have little or no value and therefore should not be included in the “assets.”

The increase in total liabilities in the corrected report by approximately \$2,000.00 over the amount shown in the town report was due to the inclusion of certain “accounts payable” and the “balance of dog licenses due the school district,” which had originally been omitted.

We believe that the revised balance sheet, as presented in Schedule A, represents a true statement of the financial condition of the town of Seabrook on January 31, 1939, and that balance sheets of future years should be made on a similar basis.

Statement of Indebtedness, Valuation and Taxes: Schedule B shows the outstanding notes and bonds, assessed valuation, taxes assessed, town and average state tax rates for the years ending January 31, 1930, to January 31, 1939, inclusive, and valuation and tax figures for the current year. Bonded debt on January 31, 1939, amounted to \$16,000.00 as compared to notes and bonds outstanding on January 31, 1930, of \$14,100.00 and on January 31, 1936, of \$20,100.00. It is noted that there have been no outstanding temporary loans in anticipation of taxes since January 31, 1936.

The assessed valuation of the town in 1939 was \$981,007.00, which is approximately \$100,000.00 less than in 1930. The tax rate increased from \$3.39 in 1930, to \$3.60 in 1939. During the same period the average tax rate for the state increased from \$2.84 to \$3.45.

Comparative Statements of Appropriations and Expenditures: Comparative Statements of Appropriations and Expenditures for the years 1936, 1937 and 1938, are presented in Schedules C, D and E.

Property Owned by Town Acquired Through Tax Deeds: (Schedule F) At the present time the town holds about seventy pieces of property which it has acquired through tax collectors' deeds. The total valuation of this property, as shown by the last assessment records, is a little over \$23,000.00. The accumulated taxes, interest and costs on this property amount to approximately \$15,000.00.

Some of this property is marsh land which has little actual value at the present time and which the town will probably be unable to dispose of. It is noted, however, that there are six pieces of property having an assessed valuation of \$1,000.00 or more, the total valuation of which amounts to \$8,400.00. There are also ten pieces of property, having an assessed valuation of between \$500 and \$1,000.00, the total valuation of which amounts to \$7,100.00. It is recommended that the town take action at once in order to bring back upon the tax rolls as much as possible of this property which at the present time is producing no revenue to the town.

In accordance with the vote taken at the adjourned annual meeting last April the former owners should be given notice by registered letter that they have thirty days in which to re-purchase their property. During this period it will be necessary for them to make arrangements with the Board of Selectmen to re-acquire their property either through direct purchase or on the basis of a rental-purchase plan. Failure on the part of the former owners to make such arrangements will result in their property being sold at public auction after the expiration of the thirty day period.

A card form is being prepared on which the Selectmen may record each piece of property deeded to the town. Spaces will be provided so that all expenses incident to the sale of the property, including taxes, interest and costs, may be recorded. On the reverse side of the card space is provided for data relating to the re-sale or rental of the property. A card record of this type will make available at all times information as to the total cost to the town of deeded property and the income which has been received from such property either through re-sale or rental.

Unredeemed Taxes: (Schedule G) The law provides that the tax collector, after two years from the tax sale, shall execute to the purchaser a deed of the land so sold and not redeemed. If the collector making the sale has been removed from office the tax collector then in office gives the deed. Deeds are now due on account of unredeemed taxes for the tax levies of 1934, 1935 and 1936. The owners should be notified that the town intends to take a deed to their property if redemption is not made within a reasonable time. A thirty day notice is suggested.

A substantial amount of revenue should be obtained by the town, before the end of the current fiscal year, on account of the sale of property acquired by tax deeds and through redemptions from tax sales.

TAX COLLECTOR

The Summaries of the Collector's Tax Sale Accounts for the tax levies of 1934, 1935, 1936, 1937 and 1938, are presented in Schedules H, I, J, K and L. The complete list of unredeemed taxes from sales on account of these levies, as compiled on the date of audit, is included in Schedule G.

The Collector's Warrants for the years 1937, 1938 and 1939 were balanced as indicated in Schedules M, N and O.

The failure to collect poll taxes in Seabrook is a serious problem and one which should receive more consideration than it has in the past.

While it has been previously recommended in this

report that uncollected poll taxes for 1936 and previous years be eliminated from the assets of the town, it is at the same time recommended that definite measures be taken at once to enforce the collection of poll taxes. The collection of less than 70% of the entire poll tax warrant seriously disrupts the financial planning of the town.

The law provides sufficient remedy for the collection of poll taxes. Under the provisions of Chapter 120, of the laws of 1939, "Any applicant for permit to register a motor vehicle, for a license to operate a motor vehicle or for a license to hunt or fish shall, before he receives such permit or license, furnish to the issuing officer the receipt of the tax collector of the town where he resides showing that he has paid his poll tax in said town for the tax year preceding the date of such application, or make oath that he has paid said tax or that he has been excused from such payment."

Chapter 56, of the laws of 1939, provides that, "The husband of any woman against whom a poll tax has been assessed shall be liable for the payment thereof as if the tax lawfully had been assessed against him, so long as they are living together as man and wife."

In cases where the foregoing sections of the law are not applicable the Collector may enforce the provisions of Section 2, Chapter 66, of the New Hampshire Public Laws:

"The Collector may distrain the goods and chattels of such person, and for want of goods and chattels whereon to make distress may take his body and commit him to the county jail or house of correction, upon his neglect or refusal to pay the tax assessed upon him."

The records of Tax Collector Carter were very complete and have been kept so that they present a proper accounting of all transactions.

SELECTMEN'S AND TOWN TREASURER'S ACCOUNTS

Vouchers drawn by the Selectmen during the fiscal year ended January 31, 1939, and the current fiscal year

to September 27th, were examined as were also the supporting invoices and road agents' payrolls. The cancelled checks of the Treasurer were compared with the vouchers and found to be in agreement as to name and amount. The receipts of the Treasurer were checked by source in so far as it was possible to do so. Totals of receipts and expenditures were verified. The Treasurer's Cash Book balance as of September 27, 1939, amounted to \$2,942.40. The reconciled bank balance, plus cash on hand, as of like date was \$2,951.20, indicating an excess over Cash Book balance of \$8.80.

PUBLIC WELFARE

The method in which relief is being administered in the town of Seabrook is in my opinion unbusinesslike, cumbersome and not productive of the best results, inasmuch as the responsibility for such administration is not centered in one official but rather left in the hands of three overseers. No monthly or other periodic reports, showing in detail relief orders issued, are submitted by the overseers to the selectmen. This creates a situation whereby the selectmen do not know at any time the amount of relief orders which are outstanding against the appropriation.

It is my recommendation that the town elect or authorize the selectmen to appoint one overseer of the poor who shall be solely responsible for the administration of relief. In this connection it has been my experience that it is preferable to have the appointment of an overseer made by the board of selectmen rather than to have this an elective office.

It is furthermore recommended that the overseer furnish a monthly statement to the board of selectmen showing in detail all relief orders issued during the month as this is the only way in which the selectmen may have accurate information as to what has been charged against the appropriation.

TOWN CLERK

The Town Clerk's Motor Vehicle and Dog License Accounts were audited and balanced as shown by Schedule Q. Monthly remittances to the Treasurer, as required by law, should be made by the Town Clerk.

SCHOOL DISTRICT

Each payment made by the town to the school district from the year 1925 to the present time was compared with the corresponding receipt item in the school district treasurer's cash book. A detailed account of all transactions between the town and school district during this period, with totals for both the town and school district fiscal years, will be found in Schedule R.

The School District Treasurer's cash book record of funds received and disbursed was audited. Cancelled checks of the Treasurer were compared with cash book entries and totals of receipts and disbursements verified. The Treasurer's cash book balance on September 30, 1939, was \$997.12. The reconciled bank balance on this date amounted to \$998.10, indicating an excess of bank balance over cash book balance of ninety-eight cents (\$0.98). (Schedule S).

SUMMARY

In going over the Balance Sheets of the Town for the last ten years, we find that the Net Debt (ND) or Surplus (S) was indicated as follows:

January 31, 1930	(ND)	\$	405.72
January 31, 1931	(S)		2,298.40
January 31, 1932	(ND)		10,148.82
January 31, 1933	(ND)		9,552.24
January 31, 1934	(ND)		4,475.57
January 31, 1935	(ND)		4,237.01
January 31, 1936	(ND)		6,695.95
January 31, 1937	(ND)		11,748.72
January 31, 1938	(ND)		1,199.12
(as revised) January 31, 1939	(ND)		13,211.49

Inasmuch as there was no material increase or decrease in the amount of outstanding notes or bonds during this period there should not have been so great a change in the "Net Debt" from year to year. The fact that the asset items of "uncollected taxes" and "unredeemed taxes" were not reported each year on a uniform basis accounts for this inconsistency. It is believed that confusion which has been caused by this situation will no longer exist if the recommendations heretofore made in this report, relative to the preparation of balance sheets, are carried out.

The two major problems which face the town at the present time are the liquidation of property acquired by tax deeds and the collection of poll taxes. Both of these subjects have previously been discussed.

The funded debt as of January 31, 1939, amounted to \$16,000.00. The legal debt limit of the town (3% of the valuation) is just over \$29,000.00.

No irregularities were discovered in any accounts and the accounting procedures in most instances conformed to those prescribed by this division.

Yours very truly,

HAROLD G. FOWLER,
Director, Division of Municipal Accounting.

TOWN OF SEABROOK
REVISED BALANCE SHEET AS OF
JANUARY 31, 1939

Assets

Cash:

In hands of treasurer	\$1,239.64
Unredeemed Taxes, levy of 1937	2,600.44
Unredeemed Taxes, levy of 1936	1,191.16
Unredeemed Taxes, levy of 1935	656.07
Unredeemed Taxes, levy of 1934	439.09

Uncollected Taxes:

Levy of 1938, property	6,992.82
Levy of 1938, polls	1,236.00
Levy of 1937	626.00

Total Assets	\$14,981.22
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Excess of liabilities over assets (Net
Debt)

13,211.49

\$28,192.71

Liabilities

Bills payable \$ 1,464.65

Due to State:

Old Age Assistance, December and January	234.75
Highway Department	1,079.81

Due to County 354.40

Due to School Districts:

Dog licenses	380.01
Balance of Appropriation	8,679.09

Bonds Outstanding 16,000.00

Total Liabilities	\$28,192.71
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\$28,192.71

**TOWN OF SEABROOK
STATEMENT OF INDEBTEDNESS, VALUATION AND
TAXES**

	Long Term Notes or Bonds	Temporary Loans	Valuation	Taxes Assessed	Town Tax Rate Per \$100	Ave. State Tax Rate Per \$100
January 31, 1930	.....\$ 2,600.00	\$11,500.00	\$1,058,204.00	\$31,737.00	\$2.86	\$2.80
January 31, 1931	..... 2,100.00	16,000.00	1,081,921.00	35,522.41	3.39	2.84
January 31, 1932	..... 2,100.00	16,000.00	1,000,270.00	35,334.93	3.39	2.90
January 31, 1933	..... 5,100.00	13,000.00	933,360.00	31,310.79	3.20	2.77
January 31, 1934	..... 5,100.00	13,000.00	942,886.00	37,120.55	3.77	2.74
January 31, 1935	..... 14,100.00	4,000.00	924,709.00	27,843.01	2.85	2.86
January 31, 1936	..... 18,100.00	2,000.00	957,997.00	33,012.31	3.29	3.17
January 31, 1937	..... 20,000.00		952,064.00	33,414.17	3.35	3.43
January 31, 1938	..... 18,000.00		949,119.00	34,074.48	3.40	3.41
January 31, 1939	..... 16,000.00		964,566.00	36,564.38	3.60	3.48
January 31, 1940	..... 14,000.00		981,007.00	37,126.25	3.60	3.45

RECORD OF BIRTHS IN THE TOWN OF SEABROOK, N. H.

For the Year Ending December 31, 1939

Date	Place of Birth	Names	Name of Father	Maiden Name of Mother
Jan. 3	Seabrook, N. H.	Marlene Wilda Chase	Frank Tilton Chase	Carrie Hoyt Janvrin
Jan. 4	Newburyport, Mass.	Anita Corrine Lewis	Irving Charles Lewis	Hazel Bearice Maynard
Jan. 27	Seabrook, N. H.	Caroline Ethel Dow	Forrest J. Dow	Caroline Ethel Merrill
May 10	Seabrook, N. H.	Edwin Frank Adams	Edwin Frank Adams	Mary Lydia Locke
May 16	Newburyport, Mass.	Jean Augusta Beckman	Robie Morrill Beckman	Anna Rachel Beckman
June 1	Seabrook, N. H.	Joan Dolores Fowler	Freeman Felch Fowler	Clarissa Stella Eaton
June 11	Portsmouth, N. H.	Bruce Jason Dow	Alvah Hayes Dow, Jr.	Irene Frances Dockum
June 16	Exeter, N. H.	Jerry Willie Locke	Jerry Alvin Locke	Grace Irene Durant
July 2	Seabrook, N. H.	Robert Douglas Marshall	Byron Franklin Marshall	Laura Chestina Brown
July 9	Seabrook, N. H.	Elaine Rae Eaton	Leslie Alvaro Eaton	Pauline Rae Janvrin
July 12	Seabrook, N. H.	Roger Russell Dow	Norman Russell Dow	Anna Evelyn Collins
July 26	Newburyport, Mass.	Ruth Marilyn Perkins	Lawrence Bagley Perkins	Eleanor Pearl Souther
Aug. 8	Amesbury, Mass.	Beverly Agnes Littlefield	Robert Littlefield	Mary Morton
Aug. 12	Newburyport, Mass.	Cora Ella Eaton	Ralph Clifton Vernon Eaton	Anna Rebecca Eaton
Aug. 21	Seabrook, N. H.	Dorothea Marlene Bagley	Merle Leon Bagley	Aimee Hall Walton
Aug. 22	Seabrook, N. H.	Raymond Arthur Lewis	Arthur Augustus Lewis	Edna May Kendrick
Sept. 7	Seabrook, N. H.	Ronald Arthur Fowler	Caleb Newell Fowler, Jr.	Alice May Olson
Sept. 14	Newburyport, Mass.	Joyce Lorraine Merrill	Malcolm Henry Merrill	Lillian White
Sept. 21	Brentwood, N. H.	Sandra Lois Marshall	Joseph Marshall, Jr.	Evelena Eaton
Oct. 5	Brentwood, N. H.	Katherine Ruth Perkins	Clarence Nathaniel Perkins	Helen Belle Marshall
Oct. 27	Portsmouth, N. H.	Mildred Grace Collins	Arthur Wesley Collins	Marjorie June Dow
Nov. 15	Seabrook, N. H.	Allen Roy Knowles	Charles Bray Knowles	Elizabeth Thompson Felch
Nov. 27	Brentwood, N. H.	Geo. Howard Janvrin	George Howard Janvrin, Jr.	Elizabeth Mabel Phelps
Dec. 1	Seabrook, N. H.	Brenda Lou Janvrin	Ernest Daniel Janvrin	Margaret Estelle Hall
Dec. 11	Seabrook, N. H.	—Souther	Clarence Russell Souther	Hilda Edward Merrill
Dec. 13	Newburyport, Mass.	Teresa Hayes Walton	Tristram Hayes Walton	Evelyn Eliza Lattine
Dec. 13	Brentwood, N. H.	Jesse Stanley Fowler	Claudson Ward Fowler	Madeline Isabelle Owen
Dec. 23	Seabrook, N. H.	Minnie Florence Eaton	Thomas Abel Eaton	Doris Adelaide Dockum

**RECORD OF MARRIAGES OF RESIDENTS OF THE TOWN OF SEABROOK, N. H.
For the Year Ending December 31, 1939**

Date	Place of Marriage	Names	Ages	Name of Father	Maiden Name of Mother
Jan. 1	Eliot, Me.	David Emery Beckman Florence Marguerite Boyd	26 24	Emery E. Beckman Leland W. Boyd	Luella Perkins Dornetta Fowler
Jan. 3	Hampton Falls, N. H.	Leslie Alvado Eaton Pauline Rae Janvrin	21 19	Asbury Howard Eaton Ananias Janvrin	Lizzie Gertrude Moreland Nancy Jane Eaton
Jan. 17	Kittery, Me.	Norman Russell Dow Anna Evelyn Collins	38 19	Ernest L. Dow Levi Dennis Collins	Anna Maude Chase Grace May Randall
Jan. 21	Seabrook, N. H.	Laurence Bagley Perkins Eleanor Pearl Souther	20 21	Frank Albert Perkins Ernest Souther	Lydia Ann Fowler Mazie B. Dow
Mar. 12	North Berwick, Me.	Carlyle Franklin Randall Virginia Mary Chase	25 22	Carroll F. Randall Harry Evans Chase	Frances L. Watson Edith Esther Smith
Apr. 25	Kittery, Me.	Ivan Charles Malenfant Pluma Jane Fowler	21 19	Arthur Malenfant Andrew Jackson Fowler	Ann Piet Georgiana Janvrin
June 3	Seabrook, N. H.	Verner Edmund Buck Virginia Ellen DeArmond	21 18	Edmund Loammi Buck Earl DeArmond	Fula Evelyn Dow Ruth E. Ruggles
Sept. 1	Seabrook, N. H.	Harold Gordon Butler Barbara Adele Sedgley	34 31	George O. Butler George Eldon Sedgley	Sarah E. Souther Mary E. Coffin
Oct. 20	Eliot, Me.	William Boyd Dow Lillian Hayes Dow	26 25	George L. Dow Robert Howard Dow	Lenora Ann Boyd Ella May Jones
Nov. 3	Eliot, Me.	John E. Larrabee Margaret P. Fowler	23 23	George Larrabee Andrew Fowler	Grace MacDaniels Margaret L. Randall

RECORD OF DEATHS

In the Town of Seabrook, N H. For the
Year Ending December 31, 1939

Date	Place of Death	Name of Deceased	Age		
			Y	M	D
Jan. 14	Brentwood, N. H.	Arthur Willis Olson	64	6	10
Jan. 27	Seabrook, N. H.	Caroline Ethel Dow	0	0	0
Jan. 23	Seabrook, N. H.	Nancy Jane Bickford	1	0	28
Feb. 3	Newburyport, Mass.	Male child, Dore	0	0	0
Feb. 12	Brentwood, N. H.	Cora Belie Eaton	68	0	17
Feb. 14	Toronto, Canada	Lorenzo Wilson Clifford	61	8	8
Mar. 5	Hampton Falls, N. H.	Willis Franklin Brown	54	1	11
Mar. 23	Medford, Mass.	Alfred Beckman	77	3	28
Apr. 22	Medfield, Mass.	Albert James Wilbur	72	10	29
Apr. 25	Hampton Falls, N. H.	Charles Bell Brown	70	6	17
May 7	Newburyport, Mass.	Laurinda K. Carter	73	6	24
May 9	Seabrook, N. H.	Charles H. Henderson	20	7	22
May 15	Brentwood, N. H.	Ezekiel Eaton	82	10	
May 23	Seabrook, N. H.	Mary Lydia Dow	79	7	5
May 21	Marblehead, Mass.	Aroline Chase Gove	81	11	4
May 28	Seabrook, N. H.	Ida Harlow Richardson	80	10	18
May 28	Brentwood, N. H.	Jabez William Eaton	78	11	28
June 22	Newburyport, Mass.	Alice Jeanene Rogers	0	0	3
Aug. 1	Seabrook, N. H.	Edward Hickman	87	11	29
Aug. 10	Lynn, Mass.	Emma Adelia Gove	74	1	11
Aug. 18	Brentwood, N. H.	Polly Eaton Fowler	59	11	6
Aug. 18	Newburyport, Mass.	Mary Frances Osborne	79	8	4
Aug. 18	Portland, Me.	Hollis M. Shaw	64	4	2
Aug. 23	Amesbury, Mass.	John Lightbody	31	5	25
Aug. 24	Brentwood, N. H.	Frances Burditt	41	7	13
Aug. 26	Newburyport, Mass.	Male child, Moaratty	0	0	0
Sept. 12	Newburyport, Mass.	Eva May Oliver	45	4	42
Sept. 21	Newburyport, Mass.	Flossie F. Dow	41	5	21
Sept. 22	Hampton Falls, N. H.	Arthur A. Burnham	73	3	21
Sept. 23	Newburyport, Mass.	Isaac Edward Fowler	34	8	16
Oct. 2	Seabrook, N. H.	Jeremiah Rowe	84	4	11
Oct. 5	Newburyport, Mass.	Wilda Mona Janvrin	56	1	12
Oct. 15	Salisbury, Mass.	William Henry Oliver	64		25
Oct. 23	Hampton Falls, N. H.	Mary Winifred Chase	75	3	
Oct. 23	Newburyport, Mass.	Harry E. Fowler, Jr.	0	0	0
Nov. 22	Newburyport, Mass.	Dolores Ruth Dow	11	0	13
Nov. 25	Brentwood, N. H.	Lowell Elbridge Eaton	58	8	7
Dec. 11	Seabrook, N. H.	Gilbert C. Cormier	45	6	23
Dec. 11	Seabrook, N. H.	——Souther	0	0	0
Dec. 16	Seabrook, N. H.	Huldah May Fowler	68	3	9
Dec. 31	Hampton, N. H.	Annie Marguerite Gove	43	1	11

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