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*Lebanon, New Hampshire  
1942*





Lebanon Village Looking West From Reservoir Hill 1848



PHOTOGRAPHY FROM PRINTS

By Troup

Lebanon, N. H.

PHOTO ENGRAVING

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Lebanon, N. H.

FRONT COVER DRAWING

By Chapman

# ANNUAL REPORTS

OF THE

## SELECTMEN

AND OTHER

## Town Officers



For the Year Ending January 31

1942

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*Printed by*  
CORY-HEWITT PRESS, INC.  
Lebanon, New Hampshire

New Hampshire  
Annual Report Contest

This certifies

Lebanon

has been awarded First Place  
in Class Eleven for the year 1940.

Judges

Warren G. Dodge  
Charles J. Rohr  
James E. Barlow

Bureau of Government Research  
University of New Hampshire

Thorsten V. Kaljeaur  
President of Executive Council  
Lashby G. Hawley  
Executive Secretary

## TOWN OFFICERS

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- Moderator**—John F. Cronin  
**Town Clark**—Joseph C. Smith  
**Selectmen**—Joseph B. Perley, Chairman; Henry H. Rogers, George C. Loomis  
**Highway Agent**—Wesley Freeman  
**Tax Collector**—Milo L. Knight  
**Town Treasurer**—Harold J. Townsend & Herbert V. Palumbo.  
**Health Officer**—George U. L. Leavitt  
**Milk Inspector**—W. B. Mowers  
**Town Agent**—Leo J. Hamel  
**Chief of Police**—Clarence W. Wright  
**Police Officers**—Bertrand Hubbard, Clayton Roy, Clyde Greenwood, Ellie Laraway  
**Special Officers**—G. U. L. Leavitt, J. Albert Heath, Nelson Stacy, Lucien White, William Harriman, Harold Morse, Jr.  
**Judge of Municipal Court**—Norris Cotton  
**Associate Justice**—Mark E. Powers  
**Probation Officer**—Ernest P. Conlon  
**Dog Constable**—Bertrand E. Hubbard  
**Supervisors of Check List**—Leon Howard, Harold C. French, Daniel E. Butler  
**Trustees of Trust Funds**—Milo L. Knight, Bert P. Shores, Maude B. Marston  
**Trustees of the Public Library**—Clifton Waldo, Fannie Bean, Arthur W. Burnham, Henry Ford, C. Elbert Dole, Mary E. Hough  
**Cemetery Committee**—Joseph B. Perley, Henry H. Rogers, George C. Loomis, L. H. Tilden, Maude Marston  
**Treasurer of Cemetery Committee**—Maude B. Marston  
**Surveyors of Wood and Lumber**—H. A. Follensbee, W. B. True  
**Fence Viewers**—H. A. Follensbee, W. B. True  
**Budget Committee**—Charles Foster, Charles W. Goss, J. A. H. Levesque, Roy Hathorn, Charles C. Smith, Stuart B. Emerson, Lane Dwinell, Frank S. Field, Eric H. Garrett, Daniel H. Brown, Stanley S. Jackson, Robert D. Patch



# WARRANT FOR THE ANNUAL TOWN MEETING

March 10, 1942

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects; said meeting to be held open until six o'clock in the afternoon:

**First**—To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

**Second**—To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

**Third**—To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

**Fourth**—To see if the Town will vote to authorize the Selectmen to sell and convey to the New England Telephone and Telegraph Company a right of way across the Town property located on Seminary Hill, so called, in West Lebanon formerly owned by Harriet I. Austin and to make, execute and deliver on behalf of said Town the necessary deed of conveyance in form satisfactory to the Selectmen; said right of way to run southeasterly from land now owned by Harriet I. Austin across said Town property to land of Harry E. Johnson, said right of way to be ten feet in width and to be for the use of said New England Telephone and Telegraph Company for underground cables and conduits and to include all reasonable necessary rights and privileges appurtenant to the same.

**Fifth**—On petition of ten or more legal voters to see if the Town will raise the sum of \$276.00 to blast openings and drain along the north side of Valley Street, outlet for Lozeau property, and correct south side drainage to improve sanitary conditions and act thereon.

**Sixth**—On a petition of ten or more legal voters to see if the Town will vote the sum of \$500.00 to be included in or added to the item "Parks and Playgrounds" for community recreation in West Lebanon.



**Seventh**—On a petition of ten or more legal voters to see if the Town will vote to instruct the Selectmen to make and enforce a parking ordinance which will prohibit fruit and vegetable retailers from doing business on the main streets of Lebanon.

**Eighth**—On a petition of ten or more legal voters to see if the Town will vote to direct the Selectmen to convey the so-called K. of C. property to the Lebanon Improvement Society to be held by said Society until the voters of the Lebanon Center Village Fire Precinct see fit to erect a fire station on said premises.

**Ninth**—On a petition of ten or more legal voters to see if the Town will vote that all Budget Committee meetings, with or without Selectmen, shall be held publicly, on the second Tuesday of every month.

**Tenth**—On a petition of ten or more legal voters to see if the Town will vote to buy tires, accessories, etc. for individual employees' use.

**Eleventh**—To choose a Selectman for the ensuing three years.

**Twelfth**—To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent, and a Chief of Police for the ensuing year.

**Thirteenth**—To choose two Library Trustees for the ensuing three years.

**Fourteenth**—To choose a Trustee to administer the Trust Funds for the ensuing three years.

**Fifteenth**—To choose four members to act on the Budget Committee for the ensuing three years.

**Sixteenth**—To transact any other business that may properly come before the meeting.

Given under our hands and seal this 21st day of February, 1942.

Joseph B. Perley,  
H. H. Rogers,  
Geo. C. Loomis,  
Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

Joseph B. Perley,  
H. H. Rogers,  
Geo. C. Loomis,  
Selectmen of Lebanon, N. H.

Budget as Submitted for the Consideration of the Voters  
of Town of Lebanon, Year 1942

BUDGET OF EXPENDITURES

	Budget 1942	Budget 1941	Actual Expenditures 1941
<b>General Government:</b>			
Town Officers' Salaries	\$ 5,200.00	\$ 4,600.00	\$ 4,600.00
Town Officers' Expenses	3,000.00	2,400.00	2,824.61
Election and Registration	1,000.00	100.00	143.36
Municipal Court	1,650.00	1,650.00	1,656.33
Expenses of Town Hall	12,000.00	12,000.00	11,660.06
<b>Protection of Persons &amp; Property:</b>			
Police Department	11,000.00	10,500.00	10,237.29
Fire Department	500.00	500.00	381.67
Blister Rust	300.00	300.00	300.00
<b>Health:</b>			
Health Department, including hospitals	4,500.00	6,000.00	6,320.00
Visiting Nurse	1,000.00	800.00	300.00
Vital Statistics	100.00	100.00	96.15
Milk Inspection	300.00	300.00	300.00
Sewer Maintenance	3,000.00	6,000.00	8,207.95
<b>Highways:</b>			
Town Maintenance	18,000.00	20,000.00	20,182.18
Street Lighting	10,500.00	10,500.00	10,956.54
Sidewalk Maintenance	3,000.00	3,000.00	3,790.17
<b>Libraries:</b>			
Lebanon	1,600.00	1,600.00	2,028.37
West Lebanon	450.00	450.00	450.00
<b>Public Welfare:</b>			
Town Poor	10,000.00	16,000.00	11,948.63
Old Age Assistance	4,800.00	2,800.00	2,947.77
<b>Patriotic Purposes:</b>			
Memorial Day Exercises	150.00	150.00	150.00
<b>Recreation:</b>			
Parks and Playgrounds	600.00	850.00	893.70
Band Concerts	300.00	300.00	300.00
<b>Public Service Enterprises:</b>			
Cemeteries: Lebanon	2,500.00	2,000.00	2,000.00
West Lebanon	400.00	400.00	325.00
Airport	.....	7,300.00	23,132.23
<b>Interest:</b>			
On Temporary Loans	400.00	325.00	322.92
On Bonded Debt	1,125.00	1,475.00	1,575.00
<b>Permanent Improvement:</b>			
Permanent Roads	.....	10,000.00	7,058.79
New Equipment	.....	.....	4,497.44
Class 5 Roads—Town's Share	963.00	979.00	960.01
<b>Bonds:</b>			
Town Hall Bonds	15,000.00	10,000.00	10,000.00
<b>Miscellaneous</b>			
Dartmouth-Lake Sunapee Region	200.00	200.00	200.00
Emergency Defense	2,500.00	.....	618.46
General Expenses	5,000.00	5,000.00	2,637.36
Total	\$121,038.00	\$138,579.00	\$154,501.99

## SOURCES OF REVENUE

	Budget 1942	Budget 1941	Actual Revenue 1941
<b>From State:</b>			
Interest and Dividend Tax	\$ 4,000.00	\$ 3,500.00	\$ 4,333.50
Insurance Tax	.....	50.00	.....
Railroad Tax	12,000.00	12,500.00	12,368.79
Savings Bank Tax	2,500.00	3,000.00	2,934.03
Building and Loan Association Tax	.....	10.00	83.50
<b>From Local Sources Except Taxes:</b>			
Business Licenses and Permits	500.00	500.00	615.00
Fines and Forfeits, Municipal Court	800.00	700.00	866.00
Rent of Town Hall	7,000.00	7,000.00	7,068.00
Lebanon Improvement Society	10,000.00	10,000.00	10,000.00
Rent of Other Town Property	600.00	700.00	660.50
Motor Vehicle Permit Fees	6,000.00	9,500.00	12,514.32
<b>From Local Taxes Other Than Property Taxes:</b>			
Poll Taxes	5,600.00	5,600.00	6,784.00
National Bank Stock Taxes	950.00	950.00	990.00
Total	\$ 49,950.00	\$ 54,010.00	\$ 59,217.64
<b>AMOUNT TO BE RAISED BY PROPERTY TAXES EXCLUDING SCHOOLS, COUNTY AND PRECINCT:</b>			
	\$ 71,088.00	\$ 84,569.00	
Total	\$121,038.00	\$138,579.00	



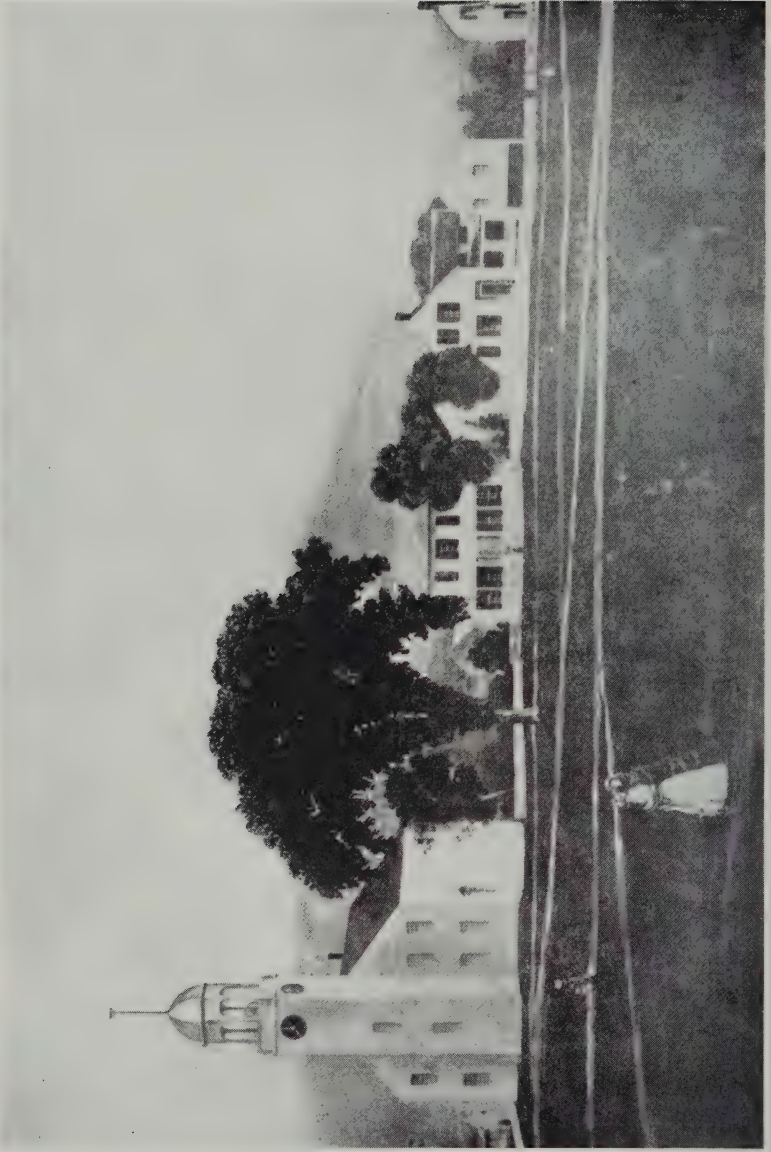
## ANALYSIS ASSESSMENT VALUATION

For the Year 1941

Classification	Assessed Value
Lands and Buildings	\$5,828,280.00
Electric Plants	531,000.00
Horses (164)	15,315.00
Oxen (4)	300.00
Cows (1138)	53,055.00
Other Neat Stock (189)	6,230.00
Sheep (166)	875.00
Fowls (3300)	3,300.00
Wood, Lumber, etc. (Pub. Laws, Ch. 61, s. 11)	1,000.00
Gasoline Pumps and Tanks	10,590.00
Stock in Trade	586,755.00
Aqueducts	250,000.00
Mills and Machinery	213,300.00
Polls Number 2800 at \$2	\$5,600.00
National Bank Stock taxes	950.00
Total Valuation	\$7,500,000.00
Amount of taxes to be committed to collector, including poll taxes and national bank stock taxes	\$248,443.31
Average rate per cent of tax- ation for all purposes	3.22
Amount exempted to soldiers	\$91,700.00
Amount exempted to blind	\$2,000.00



Hanover Street, East End, 1858



Town Hall About 1851



**STATEMENT OF APPROPRIATIONS AND  
TAXES ASSESSED**

Year 1941

Town officers' salaries	\$ 4,600.00
Town officers' expenses	2,400.00
Election and registration expenses	100.00
Municipal court expenses	1,650.00
Town Hall	12,000.00
Police department	10,500.00
Fire department	500.00
Blister rust—Moth extermination	300.00
Health department, including hospitals	6,000.00
Vital statistics	100.00
State Aid construction, Class 5	979.00
Town Maintenance	20,000.00
Visiting Nurse	800.00
Milk Inspection	300.00
Dartmouth-Lake Sunapee Region	200.00
Street lighting	10,500.00
General expenses	5,000.00
Sidewalk Maintenance	3,000.00
Sewer maintenance	6,000.00
Airport	7,300.00
Libraries	2,050.00
Old age assistance	2,800.00
Town poor	16,000.00
Memorial Day	150.00
Parks and Playgrounds, inc. Band Concerts	1,150.00
Permanent Improvements	10,000.00
Cemeteries	2,400.00
Temporary Loans 325.—Bonded Debt 1475	1,800.00
Payments on Principal of Debt—Bonds	10,000.00
County Tax	23,792.54
School Tax	112,597.00
	<hr/>
Total Town and School Appropriations	\$274,968.54

Less Estimated Revenue and Credits:

Interest and Dividend Tax	\$	3,500.00	
Insurance Tax		50.00	
Railroad Tax		12,500.00	
Savings Bank Tax		3,000.00	
Motor Vehicle Permit Fees		9,500.00	
Building and Loan Assoc. Tax		10.00	
Lebanon Improvement Society		10,000.00	
Business Licenses and Permits		500.00	
Fines and Forfeits		700.00	
Rent of Town Hall and other buildings		7,700.00	
			<u>47,460.00</u>

\$227,508.54  
4,241.46

Plus overlay 1½ %

Net amount to be raised by taxation			\$231,750.00
Less Poll Taxes	\$	5,600.00	
National Bank Stock Taxes		950.00	
			<u>6,550.00</u>

Amount to be raised by Property Taxes on which town tax rate is figured \$225,000.00

Taxes to be Committed to Collector:			
Property Taxes		\$225,000.00	
Poll Taxes		5,600.00	
National Bank Stock Taxes		950.00	
Precinct Taxes		16,693.31	
			<u>16,693.31</u>

Total Taxes to be Committed to Collector \$248,443.31

Precincts:	Valuation	Taxes	Rate
Lebanon Center Village			
Fire Precinct	\$4,828,995.00	\$11,160.69	.23
West Lebanon Precinct	\$1,396,655.00	\$ 5,586.62	.40

REPORT  
OF AN AUDIT AND EXAMINATION  
OF THE ACCOUNTS  
OF THE  
TOWN OF LEBANON  
MADE BY  
THE DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
February 9 - 18, 1942



**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**CONCORD, NEW HAMPSHIRE**

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February 24, 1942

The Board of Selectmen,  
Lebanon, New Hampshire.

Gentlemen:

In accordance with your request an audit and examination of the accounts of the Town of Lebanon for the fiscal year ended January 31, 1942, has been made by the Division of Municipal Accounting of the State Tax Commission. Submitted herewith is the report thereof, together with the Certificate of Audit.

**Scope of Audit**

Included in the examination and audit were the accounts and records of the Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds and Library Treasurer.

**The Balance Sheet**

Comparative Balance Sheets for the years ended January 31, 1941, and January 31, 1942, are included in Exhibit A. There is also a Comparative Balance Sheet in Condensed Form for the ten year period ended January 31, 1942, presented in Exhibit B.

It should be noted that the Net Debt has decreased \$8,553.63 during the past year, from \$34,612.61, as of January 31, 1941, to \$26,058.98, as of January 31, 1942. The factors which influenced the reduction in Net Debt are set forth in Exhibit D, entitled Reconciliation of Decrease in Net Debt. It is well to note that no additional long term indebtedness was incurred during the year although approximately \$28,000 was spent in the construction of a new airport which it was planned to partially finance through borrowing. This reflects careful planning on the part of the town officials responsible.

Attention is directed to the asset item entitled Tax

Deeds, which was reported in the balance sheet of January 31, 1941, as \$1,746.74, and of January 31, 1942, as \$1,204.47. These amounts supposedly represent the uncollected and unredeemed taxes which had accumulated on property acquired by the Town through tax collector's deeds. During the course of the audit it was discovered that these amounts only partially represented such accumulations.

It has been the policy of this division to recommend that any value set up on property thus acquired should not be included as an asset in the balance sheet because of questionable value and the difficulty of converting it into a current asset item within a reasonable period of time. It is therefore suggested that this item be eliminated from future balance sheets, although a complete record of tax-deeded property should be maintained by the proper officials.

### **Selectmen's and Treasurer's Accounts**

Vouchers issued by the Selectmen during the period under audit were examined, as were also the supporting invoices and payrolls. The cancelled checks of the Treasurer, issued upon orders of the Selectmen, were compared with the vouchers and found to be in agreement. The Treasurer's receipts were checked by source insofar as it was possible to do so. Totals of receipts and payments were verified. The Treasurer's cash book balance as of January 31, 1942, was \$7,546.49. The reconciled bank balance of like date was in agreement with this amount. A classified summary of receipts and disbursements for the period under review, together with the reconciliation of the Treasurer's balance, are presented in Exhibits E-1 and E-2.

### **Tax Collector**

The Tax Collector's accounts for the 1941 levy and outstanding tax accounts as of January 31, 1941, were examined and all collections as credited thereto were found to have been properly remitted to the Treasurer. The totals of uncollected and unredeemed taxes, after adjustment had been made for additional taxes and abatements, were found to be in agreement with corresponding balances in the general ledger control accounts. Individual taxes representing such uncollected balances have

been verified with the persons against whom such taxes were assessed and, with the exception of a few minor adjustments, were found to be correct.

### **Town Clerk**

All monies received by the Town Clerk for the issuance of motor vehicle permits and dog licenses had been remitted to the Treasurer at regular intervals as required by law. Unused motor vehicle permits and dog licenses were accounted for.

### **Trust Funds**

The trust fund investments were examined and found to be in agreement with the total of the principal of the trust funds and unexpended income as shown by the trust fund ledger. The verification of the amounts deposited in savings banks was made by reference to the pass books on which interest for the year ended December 31, 1941, had been entered in each instance.

All payments by the Trustees during the year were accounted for by receipts from the proper recipients or by invoices supporting expenditures.

### **Library Treasurer**

The record of receipts and expenditures of the Treasurer of the Lebanon Library was examined and cancelled checks produced which corresponded with the cash book entries. The balance of \$1,217.84 as of January 31, 1942, as indicated by the cash book, was in agreement with the total of the reconciled bank balance and undeposited funds as of this date. A summary of the financial transactions is included in Exhibit K-1.

### **Town Officers' Bonds**

The surety bonds of the town officers were examined and found to be satisfactory in form. It was discovered, however, that the Trustees of Trust Funds were not bonded, although this was recommended in last year's audit report. The law requires that the Trustees of Trust Funds shall furnish a surety bond and this should be complied with.

### **General Comments**

The accounts and records of all town officials were found to be in good condition and the system in use productive of accurate information which conforms to the requirements set up under the Uniform System of Municipal Accounting as prescribed by the State Tax Commission.

The audit this year was completed in eight days and required the services of two men. We wish to extend our appreciation for the cooperation and assistance of all town officials and their staffs during the conduct of the audit.

Very truly yours,

Harold G. Fowler, Director,  
Division of Municipal Accounting,  
State Tax Commission

Lawton B. Chandler  
Herbert E. Hunt

Accountants

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### **CERTIFICATE OF AUDIT**

This is to certify that we have audited the accounts and records of the Town of Lebanon for the fiscal year ended January 31, 1942. In our opinion the exhibits included in our report present a correct statement of the assets and liabilities and financial transactions of the Town for the period, subject to comments as included in the letter of transmittal.

Respectfully submitted,

Harold G. Fowler, Director  
Division of Municipal Accounting,  
State Tax Commission

Lawton B. Chandler  
Herbert E. Hunt



**TOWN OF LEBANON**  
**INDEX OF REPORT OF AUDIT**

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**EXHIBIT A  
TOWN OF LEBANON  
COMPARATIVE BALANCE SHEETS**

	Year Ended Jan. 31, 1941	Year Ended Jan. 31, 1942	Increase Decrease*
<b>Assets:</b>			
Cash in Bank	\$ 7,327.69	\$ 7,546.49	\$ 218.80
Accounts Receivable:			
American Woolen Co.	5,000.00		5,000.00*
Uncollected Taxes—1935	16.00	14.00	2.00*
—1936	44.00	40.00	4.00*
—1937	310.13	140.86	169.27*
—1938	256.73	106.23	150.50*
—1939	559.08	253.00	306.08*
—1940	1,549.12	467.12	1,082.00*
—1941		1,290.90	1,290.90
Tax Titles (Taxes bought by Town)	17,251.90	9,455.14	7,796.76*
Tax Deeds (Deeded Property)	1,746.74	1,204.47	542.27*
Property Bought by Town		1,422.81	1,422.81
<b>Total Assets</b>	<u>\$34,061.39</u>	<u>\$21,941.02</u>	<u>\$12,120.37*</u>
<b>Net Debt to Balance</b>	<u>34,612.61</u>	<u>26,058.98</u>	<u>8,553.63*</u>
<b>Total Assets and Net Debt</b>	<u>\$68,674.00</u>	<u>\$48,000.00</u>	<u>\$20,674.00</u>
<b>Liabilities:</b>			
Accounts Payable:			
Unexpended Appropriation:			
Lebanon School District	\$24,630.00	\$18,000.00	\$ 6,630.00*
West Lebanon Precinct	4,044.00		4,044.00*
Bonds Outstanding:			
Town Hall Bonds	40,000.00	30,000.00	10,000.00*
<b>Total Liabilities</b>	<u>\$68,674.00</u>	<u>\$48,000.00</u>	<u>\$20,674.00</u>

## EXHIBIT B

### TOWN OF LEBANON

#### Comparative Balance Sheets

#### Period of Ten Years Ended January 31, 1942

TITLE OF ACCOUNT	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
<b>ASSETS</b>										
Cash	\$ 18,741.82	\$ 1,107.08	\$ 10,471.87	\$ 9,282.31	\$ 6,242.63	\$ 2,403.53	\$ 3,602.82	\$ 6,244.99	\$ 7,327.69	\$ 7,546.49
Accounts Receivable	35,026.36	29,098.77	26,330.55	30,647.19	26,281.60	27,744.19	25,353.21	26,557.19	19,986.96	11,767.25
Other Assets			712.00	712.00	712.00		1,166.42	200.80	6,746.74	2,627.28
Total Assets	\$ 53,768.18	\$ 30,205.85	\$ 37,514.42	\$ 40,641.50	\$ 33,236.23	\$ 30,147.72	\$ 30,122.45	\$ 33,002.98	\$ 34,061.39	\$ 21,941.02
Net Debt to Balance	205,531.07	139,372.11	97,027.00	78,378.50	63,982.93	56,263.92	60,886.13	28,997.02	34,612.61	26,058.98
Total Assets and Net Debt	\$259,299.25	\$169,577.96	\$134,541.42	\$119,020.00	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00
<b>LIABILITIES</b>										
Accounts Payable	\$	\$ 3.46	\$ 50.00	\$	\$ 241.16	\$	\$ 8.58	\$	\$	\$
Unexpended Approp.	45,299.25	28,574.50	12,491.42	20,020.00	19,978.00	32,411.64	28,000.00	22,000.00	28,674.00	18,000.00
Temporary Loans							20,000.00			
Bonds Outstanding	214,000.00	141,000.00	122,000.00	99,000.00	77,000.00	54,000.00	43,000.00	40,000.00	40,000.00	30,000.00
Total Liabilities	\$259,299.25	\$169,577.96	\$134,541.42	\$119,020.00	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00

TOWN OF LEBANON

EXHIBIT C-1

Tax Levy of 1941

Summary of Warrant  
as of January 31, 1942

**Tax Levy as Approved by Tax Commission:**

Property Taxes	\$225,200.00	
Poll Taxes	5,600.00	
Precinct Taxes	16,693.31	
Bank Stock Taxes	950.00	
	<u>                    </u>	\$248,443.31

**Additional Taxes in Commitment:**

Property Taxes	\$ 972.20	
Poll Taxes	2,450.00	
Precinct Taxes	104.23	
Bank Stock Taxes	40.00	
	<u>                    </u>	3,566.43

**Taxes Added—after Commitment:**

Property Taxes	\$ 1,045.15	
Poll Taxes	102.00	
Precinct Taxes	91.81	
	<u>                    </u>	1,238.96
Overcollection		4.00

Total Commitment to Collector:                      \$253,252.70

**Credits to Commitment:**

Remittances to Town Treasurer	\$251,305.88	
Abatements—Property	589.92	
—Polls	66.00	
	<u>                    </u>	
Total Credits to Commitment		\$251,961.80

**Uncollected Taxes:**

Property	\$ 28.90	
Polls	1,262.00	
		1,290.90
		<u>                    </u>
		\$253,252.70



## EXHIBIT C-2

### TOWN OF LEBANON

#### Summary of Previous Years Tax Accounts As of January 31, 1942

	1940	1939	1938	1937	1936	1935	1934
Uncollected Taxes—January 31, 1941 (a)	\$1,549.12	\$559.08	\$256.73	\$310.13	\$44.00	\$16.00	\$ 2.00
Added Taxes During Year	344.56	19.00		8.95	1.00	2.00	2.00
Total	\$1,893.68	\$578.08	\$256.73	\$319.08	\$45.00	\$18.00	\$ 2.00
Remittances to Treasurer	\$1,216.56	\$127.00	\$ 38.50	\$ 34.95	\$ 5.00	\$ 4.00	\$ 2.00
Taxes Abated During Year	210.00	198.08	112.00	143.27			
Uncollected Taxes—January 31, 1942	467.12	253.00	106.23	140.86	40.00	14.00	
Total	\$1,893.68	\$578.08	\$256.73	\$319.08	\$45.00	\$18.00	\$ 2.00

(a) As per Tax Commission audit.

**EXHIBIT C-3**  
**TOWN OF LEBANON**

**Summary of Tax Title Account as of January 31, 1942**

Unredeemed Taxes—

January 31, 1942	\$17,251.90	
Add: Adjustment During Year	224.44	
		\$17,476.34
*1941 Taxes Paid by Town	123.30	
Tax Sale—1941 Levy	5,954.09	
		6,077.39
		\$23,553.73

**Less: Credits to Tax Title Account:**

Remittances to Treasurer	\$14,028.44	
Abatements	70.15	
Total Credits		\$14,098.59

**Unredeemed Taxes—January 31, 1941**

Levy of 1941	\$6,077.39	
“ “ 1940	2,660.04	
“ “ 1939	526.81	
“ “ 1938	174.11	
Previous Years	16.79	
		9,455.14
		\$23,553.73

\*Taxes on property on which the town holds a lien from previous tax sales.

**EXHIBIT C-4**

**TOWN OF LEBANON**

**Summary of Tax Deed Account as of January 31, 1942**

Balance of Account—

January 31 1941	\$1,746.74	
Transfers from Tax Titles to Tax Deeds:		
J. W. Downing—1938 tax	\$6.45	
H. Morgan—1938 tax	5.64	
	<u>12.09</u>	
		<u>\$1,758.83</u>

**Credits to Account**

Property Sold During Year:

Lebanon Mines Inc	\$142.48	
Chas. D. Babbit (part payment)	40.00	
	<u>182.48</u>	

Adjustments During Year:

David Dupuis property	\$119.38	
R. & C. Villineau property	252.50	
	<u>371.88</u>	
		<u>554.36</u>

Balance of Tax Deed Account—

January 31, 1942		<u>\$1,204.47</u>
------------------	--	-------------------

**EXHIBIT D**  
**TOWN OF LEBANON**

**Reconciliation of Net Debt to Balance**  
**as of January 31, 1942**

**Increase in Debt to Balance:**

Appropriation Overdrafts	
Town Officers' Salaries	\$1,102.51
Town Officers' Expenses	364.76
Election and Registration	
Expense	43.36
Municipal Court	6.33
Expense of Other Town	
Buildings	657.45
Emergency Defense	618.46
Hospitalization	302.47
Sewer Maintenance	2,011.75
Town Dump	96.12
Town Maintenance	182.18
Street Lighting	456.54
Lebanon Library	428.37
Old Age Assistance	147.77
Special Poor	905.18
Parks & Playgrounds	43.70
Interest on Indebtedness	100.00
Sidewalk Construction	773.75
Airport	15,832.23
New Equipment	4,497.44
Damages and Legal Expenses	200.00
Expense of Property Owned by	
Town	176.13
	176.13
Total Overdrafts (Exhibit F)	\$28,946.50
Deficit of Estimated Revenues	
(Ex. G)	879.18
Abatements on Tax Titles	70.15
Abatements on Prior Years' Taxes	663.35
Adjustment Previous Years' Net Debt	
(Ex. C-4)	371.88
	371.88
Total Increases in Net Debt	\$30,931.06



**Decreases in Debt to Balance:**

Appropriations Unexpended		
Town Hall Expense	\$339.94	
Police Department	262.71	
Fire Department	279.68	
Health Department	27.47	
Vital Statistics	3.85	
Town Poor	4,051.37	
Transient Camp	36.67	
W. Lebanon Cemetery	75.00	
Interest on Temporary Loans	2.08	
State Aid Construction	18.99	
Appropriations Unexpended		
Permanent Improvements	\$2,941.21	
General Expense	2,615.76	
Overlay	3,864.85	
Unexpended Appropriations (Ex. F)		\$14,519.58
Excess of Estimated Revenues (Ex. G)		9,538.21
Added Taxes:		
Current Year	4,805.39	
Prior Years	377.51	
	<hr/>	5,182.90
Prior Years Revenue		244.00
Reduction of Bonded Debt	10,000.00	
	<hr/>	
Total Decreases in Net Debt		\$39,484.69

**Summary**

Net Debt January 31, 1941	\$34,612.61	
Decreases in Net Debt	\$39,484.69	
Increases in Net Debt	30,931.06	
	<hr/>	
Net Decrease in Debt	8,553.63	
	<hr/>	
Net Debt January 31, 1942 (Exhibit A)		\$26,058.98

EXHIBIT E-1

TOWN OF LEBANON

Statement of Cash Receipts and Disbursements

Fiscal Year Ended January 31, 1942

Cash Receipts

From Local Taxes:

Polls and Property—1934	\$	2.00	
—1935		4.00	
—1936		5.00	
—1937		34.95	
—1938		38.50	
—1939		127.00	
—1940		1,216.56	
—1941		251,305.88	
Tax Sales Redeemed		14,028.44	
Interest on Redemptions		1,844.95	
Income from Deeded Property		19.56	
Sales of Tax Deeded Property		182.48	
Interest on Current Taxes		178.79	
Poll Tax Collection Fees		129.40	
			<hr/>
			\$269,117.51

From the State of New Hampshire:

Interest and Dividend Tax	4,333.50	
Railroad Tax	12,368.79	
Savings Bank Tax	2,934.03	
Building and Loan Assoc. Tax	83.50	
Fighting Forest Fires	161.35	
Bounties	12.00	
		<hr/>
		19,893.17

From the Town Clerk:

Registration of Motor Vehicles:		
1940-41	79.97	
1941-42	12,050.64	
1942-43	383.71	
Dog Licenses	1,092.95	
		<hr/>
		13,607.27

**From Local Sources:**

Business Licenses and Permits	715.00	
Fines and Forfeits—		
Municipal Court	866.00	
Rent of Town Hall	7,068.00	
Rent of Other Buildings	660.50	
Transient Camp	251.82	
	<hr/>	9,561.32

**Income from Departments:**

Town Maintenance	3,470.23	
Sidewalk Maintenance	16.42	
Sewer Maintenance	196.20	
	<hr/>	3,682.85

**Refunds:**

Town Poor	4,747.89	
Special Poor	224.00	
Hospitalization	45.00	
General Expense	59.85	
	<hr/>	5,076.74

**Other Revenues:**

Sale of Town Owned Property	\$ 2,422.25	
American Woolen Company—		
Account Rec.	5,000.00	
Lebanon Improvement Society	10,000.00	
Dartmouth College for Airport	5,000.00	
	<hr/>	22,422.25

**Temporary Loans Issued:** 100,000.00

Total Receipts from all Sources	\$443,361.11
Cash on Hand—January 31, 1941	7,327.69

Grand Total \$450,688.80

**General Government:**

Town Officers' Salaries	\$ 5,702.51	
Town Officers' Expenses	2,824.61	
Election and Registration Expense	143.36	
Municipal Court Expense	1,656.33	
Town Hall Expense	11,660.06	
Expense Other Buildings	657.45	
	<hr/>	\$22,644.32

**Protection of Persons and Property:**

Police Department	10,237.29	
Fire Department	381.67	
Moth Extermination—		
Blister Rust	300.00	
Damage by Dogs	257.19	
Emergency Defense	618.46	
	<hr/>	11,794.61

**Health:**

Health Department	472.53	
Hospitalization	5,847.47	
Visiting Nurses	800.00	
Milk Inspection	300.00	
Vital Statistics	96.15	
Sewer Maintenance	8,207.95	
Town Dump	96.12	
	<hr/>	15,820.22

**Highways and Bridges:**

Town Maintenance	23,652.41	
Street Lighting	10,956.54	
	<hr/>	34,608.95

**Public Welfare:**

Old Age Assistance	2,947.77	
Town Poor	16,696.52	
Work Relief	1,129.18	
Transient Camp	215.15	
	<hr/>	20,988.62

**Libraries:**

Lebanon Library	2,028.37	
W. Lebanon Library	450.00	
	<hr/>	2,478.37

**Patriotic Purposes:**

Memorial Day Exercises		150.00
------------------------	--	--------

**Recreation:**

Parks and Playgrounds	893.70	
Band Concerts	300.00	
	<hr/>	1,193.70

**Public Service Enterprises:**

Lebanon Cemetery	2,000.00	
West Lebanon Cemetery	325.00	
	<hr/>	2,325.00



**Interest on Indebtedness:**

On Temporary Loans	\$ 322.92	
On Bonded Indebtedness	1,575.00	
	<u>          </u>	\$ 1,897.92

**Indebtedness:**

Payment on Bonded Debt	10,000.00	
Payment on Temporary Loans	100,000.00	
	<u>          </u>	110,000.00

**New Construction and Permanent Improvements:**

State Aid Construction	960.01	
Permanent Improvements	7,058.79	
Sidewalk Maintenance	3,790.17	
Airport Construction	28,132.23	
New Equipment	4,497.44	
	<u>          </u>	44,438.64

**Unclassified:**

Damages and Legal Expense	200.00	
Lake Sunapee Region	200.00	
Expense Property Owned by Town	176.13	
General Expense	2,396.24	
Taxes Bought by Town	6,077.39	
Tax Deeds	12.09	
Abatements	174.00	
	<u>          </u>	9,235.85

**Other Governmental Units:**

County Tax	23,792.54	
Precinct Taxes:		
Lebanon—1941	11,000.00	
W. Lebanon—1940	4,044.00	
W. Lebanon—1941	5,244.00	
School District:		
Appropriation—1940-41	24,630.00	
Appropriation—1941-42	94,597.00	
Dog Licenses	835.75	
	<u>          </u>	164,143.30

**Property Bought by Town:**

Williams Property	1,422.81	
	<u>          </u>	1,422.81
Total Disbursements for all Purposes		\$443,142.31
Cash in Bank—January 31, 1942		
(Exhibit E-2)		7,546.49
		<u>          </u>
Grand Total		\$450,688.80

**EXHIBIT E-2**

**TOWN OF LEBANON**

**Harold J. Townsend, Treasurer**

Proof of Cash Balance  
as of January 31, 1942

**Activity in Treasurer's Account**

Balance on Hand, January 30, 1941	\$	7,327.69
Total Receipts, Fiscal Year 1941	\$443,361.11	
Total Payments, Fiscal Year 1941	443,142.31	
		<hr/>
Net Increase in Cash Balance		218.80
		<hr/>
Balance on Hand, January 31, 1942	\$	7,546.49

**Summary of Bank Activity and Proof of Treasurer's  
Balance**

Balance in National Bank of Lebanon as per Statement, February 1, 1941	\$	9,945.91
Deposits During Year, as per Bank Statements		443,361.11
		<hr/>
		\$453,307.02
Less: Checks Paid During Year:		
Previous Year's Checks	\$	2,573.44
Current Year's Checks		439,827.89
		<hr/>
		442,401.33
Bank Balance as per Statement January 31, 1942	\$	10,905.69
Less: Outstanding Checks:		
Previous Years	\$	44.78
Current Year		3,314.42
		<hr/>
		3,359.20
Reconciled Bank Balance,		
January 31, 1942	\$	7,546.49

**EXHIBIT F**  
**TOWN OF LEBANON**  
**Comparative Statement of Appropriations and Expenditures**  
**Fiscal Year Ended—January 31, 1942**

	Carried from 1940	Appropriations 1941	Cash and Other Credits	Total Amount Available	Expenditures 1941	Cash and Other Charges	Total Charges	Unexpended	BALANCES	
									Overdrawn	Carried to 1942
<b>General Government:</b>										
Town Officers' Salaries		\$ 4,600.00	\$	\$ 4,600.00	\$ 5,702.51	\$	\$ 5,702.51	\$	\$ 1,102.51	\$
Town Officers' Expenses		2,400.00	59.85	2,459.85	2,811.29	13.32	2,824.61		364.76	
Election and Registration Exp.		100.00		100.00	143.36		143.36		43.36	
Municipal Court Expense		1,650.00		1,650.00	1,656.33		1,656.33		6.33	
Town Hall Expense		12,000.00		12,000.00	11,660.06		11,660.06			
Expense Other Town Buildings			1,200.00	1,200.00	1,856.42	1.03	1,857.45	339.94		657.45
<b>Protection of Persons and Prop- erty:</b>										
Police Department		10,500.00		10,500.00	10,237.29		10,237.29	262.71		
Fire Department		500.00	161.35	661.35	381.67		381.67	279.68		
Moth Extermination—Blister Rust		300.00		300.00	300.00		300.00			
Emergency Defense					618.46		618.46		618.46	
<b>Health:</b>										
Health Department		500.00		500.00	472.53		472.53	27.47		
Hospitalization		5,500.00		5,545.00	5,847.47		5,847.47		302.47	
Visiting Nurses		800.00	45.00	800.00	800.00		800.00			
Milk Inspection		300.00		300.00	300.00		300.00			
Vital Statistics		100.00		100.00	96.15		96.15	3.85		
Sewer Maintenance		6,000.00	1,096.20	7,096.20	9,107.95		9,107.95		2,011.75	
Town Dump					96.12		96.12		96.12	

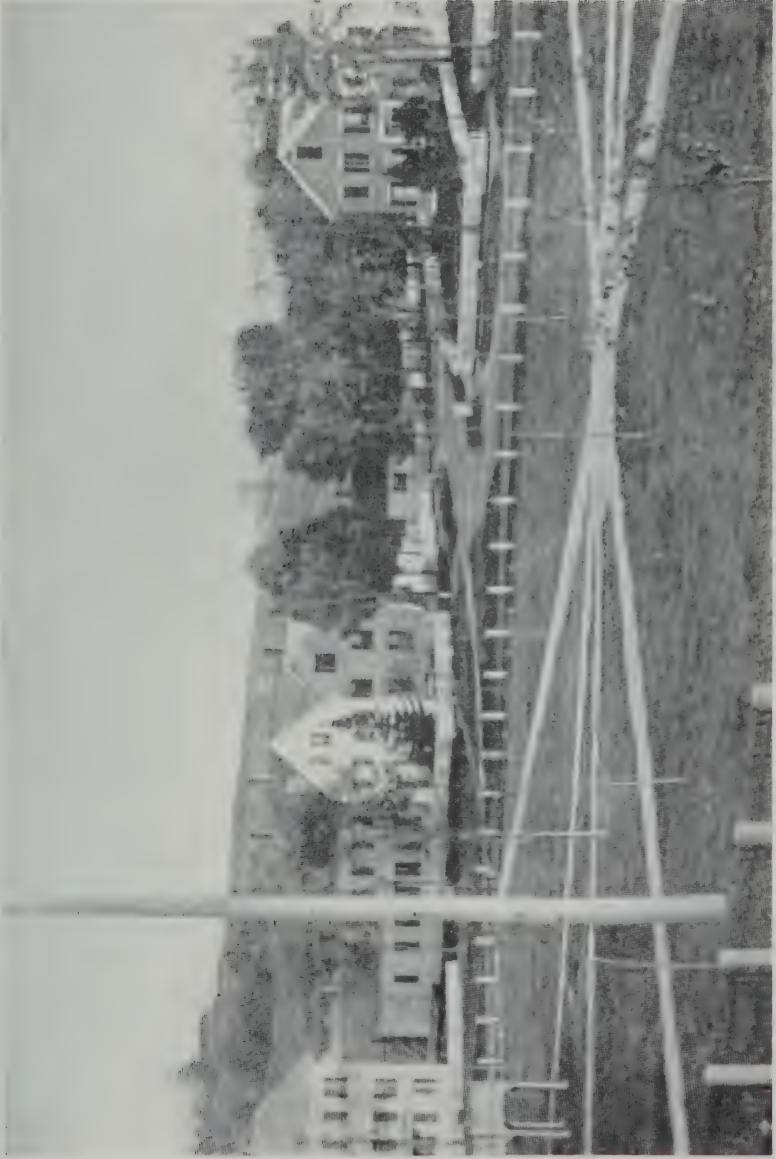




### EXHIBIT F (Continued)

### TOWN OF LEBANON

	Carried from 1940	Appropriation 1941	Cash and Other Credits	Total Amount Available	Expenditure 1941	Cash and Other Charges	Total Charges	Unexpended	Overdrawn	Carried to 1942
<b>New Construction and Permanent Improvements:</b>										
State Aid Construction		979.00		979.00	960.01		960.01	18.99		
Permanent Improvements		10,000.00		10,000.00	7,058.79		7,058.79	2,941.21		
Sidewalk Construction		3,000.00	16.42	3,016.42	2,890.17	900.00	3,790.17		773.75	
Airport		7,300.00	5,000.00	12,300.00	28,132.23		28,132.23		15,832.23	
New Equipment					4,497.44		4,497.44		4,497.44	
<b>Unclassified:</b>										
Damages and Legal					200.00		200.00		200.00	
Lake Sunapee Region		200.00		200.00	200.00		200.00			
Expense Property Owned by Town					176.13		176.13		176.13	
General Expense		5,000.00	12.00	5,012.00	2,346.24	50.00	2,396.24	2,615.76		
<b>Other Governmental Units:</b>										
County Tax		23,792.54		23,792.54	23,792.54		23,792.54			
Precinct Taxes—Lebanon		11,000.00		11,000.00	11,000.00		11,000.00			
Precinct Taxes—W. Lebanon		4,044.00		4,044.00	9,288.00		9,288.00			
School District—1940										
—41										
School District—1941										
—42		112,597.00		112,597.00	94,597.00		94,597.00			18,000.00
Dog Taxes			1,092.95	1,092.95	( 835.76		( 835.76			
Dog Damages					( 257.19		( 257.19			
Overlay, Abatements, 1941 Levy		4,690.77		4,690.77		825.92	825.92	3,864.85		
	\$28,674.00	\$295,903.31	\$117,377.71	\$441,955.02	\$436,581.67	\$ 1,800.27	\$438,381.94	\$14,519.58	\$28,946.50	\$18,000.00



Colburn Park About 1865





Hanover Street Looking East About 1845

*From a Painting*





West Park Street, Looking North About 1865

EXHIBIT G

TOWN OF LEBANON

Comparative Statement of Actual and Estimated Revenue  
Fiscal Year Ended January 31, 1942

	Estimated	Actual	Excess	Deficit
Interest & Div- idend Tax	\$ 3,500.00	\$ 4,333.50	\$ 833.50	
Insurance Tax	50.00			50.00
Railroad Tax	12,500.00	12,368.79		131.21
Savings Bank Tax	3,000.00	2,934.03		65.97
Building and Loan As. Tax	10.00	83.50	73.50	
Business Li- censes and Permits	500.00	715.00	215.00	
Fines and For- feits	700.00	866.00	166.00	
Rent of Town Hall	7,700.00	7,068.00		632.00
Rent of other buildings		660.50	660.50	
Motor Vehicle Fees	9,500.00	12,514.32	3,014.32	
Lebanon Im- provmeent Society	10,000.00	10,000.00		
Sale of Town Property		2,422.25	2,422.25	
<b>Income:</b>				
Interest on Taxes		178.79	178.79	
Interest on Redemp- tions		1,844.95	1,844.95	
Poll Tax Fees		129.40	129.40	
	<u>\$47,460.00</u>	<u>\$56,119.03</u>	<u>\$9,538.21</u>	<u>\$879.18</u>

Total Actual		
Revenues	\$56,119.03	
Total Estimated		
Revenues	47,460.00	
Excess of Actual		
over Estimated		
Revenues	<hr/>	<hr/>
		\$8,659.03

**EXHIBIT H**

**TOWN OF LEBANON**

**Statement of Bonded Indebtedness Showing Annual  
Maturities of Principal and Interest  
as of January 31, 1942**

---

Town Hall Bonds

4½ %

Original Amount of Issue      \$250,000.00  
Date of Issue                      May 1, 1923  
Annual Maturity Date            May 1st  
Interest Payable Dates          November 1 and May 1  
Payable at                          National Shawmut Bank of Boston

---

**Maturities Fiscal Year**

**Ending:**

	Serial No.	Amt.	An. Int.
January 31, 1943	45-46-47	\$15,000.00	\$1,012.50
January 31, 1944	48-49-50	15,000.00	337.50
		<hr/>	
		\$30,000.00	



EXHIBIT I

TOWN OF LEBANON

Summary of Town Clerk's Motor Vehicle Permit  
and Dog License Accounts

Fiscal Year Ended January 31, 1942

— DR. —

1940-41 Motor Vehicle Permits Issued	\$ 79.97	
1941-42 Motor Vehicle Permits Issued	12,034.64	
1942-43 Motor Vehicle Permits Issued	383.71	
Dog Licenses Issued	1,192.35	
	<u>                    </u>	\$13,690.67

— CR. —

Remittances to Treasurer:

a/c 1940-41 Motor Vehicle Permits	\$ 79.97	
a/c 1941-42 Motor Vehicle Permits	12,050.64	
a/c 1942-43 Motor Vehicle Permits	383.71	
a/c Dog Licenses	1,092.95	
	<u>                    </u>	\$13,607.27
Fees Retained on Dog Licenses Issued	100.40	
	<u>                    </u>	13,707.67

Excess Remittance to Town  
Treasurer:

a/c Dog Licenses	\$ 1.00	
a/c Motor Vehicle Permits	16.00	
	<u>                    </u>	\$ 17.00

EXHIBIT J-1

TOWN OF LEBANON

Summary of Trust Fund Principal in Hands of  
Town Trustees as of January 31, 1942

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**Library Funds:**

Principal in Hands of Trustees January 31, 1941	\$22,649.10
--	-------------

**Old Ladies' Funds:**

Principal in Hands of Trustees January 31, 1941	1,587.32
--	----------

**Flag Funds:**

Principal in Hands of Trustees January 31, 1941	300.00
--	--------

**Cemetery Funds:**

Principal in Hands of Trustees January 31, 1941	39,844.40
New Funds Created During Year (Ex. J-6)	1,766.13

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Total Trust Fund Principal— January 31, 1942	\$66,146.95
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**EXHIBIT J-2**  
**TOWN OF LEBANON**  
**Summary of Trust Fund Principal and Income in**  
**Hands of Library Trustees**  
**Year Ended January 31, 1942**

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Principal of Trust Funds January 31, 1941	\$8,552.56
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**Income from Trust Funds:**

David Ross Fund	\$	2.01	
C. M. Hildreth Fund		113.13	
H. M. Wood Fund		1.00	
M. S. Lathrop Fund		6.07	
E. A. Tenney Fund		6.00	
Universalist Society Fund		6.00	
B. Eastman Fund		4.00	
M. H. White Fund		50.00	
E. Ferren Fund		2.51	
W. S. Ela Fund		10.06	
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	200.78
			<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
			\$8,753.34

**Disbursements During Year:**

Paid to Lebanon Library		200.78	
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
Principal of Trust Funds			
January 31, 1942			\$8,552.56

**EXHIBIT J-3**  
**TOWN OF LEBANON**

**Summary of Trust Fund Income**  
**Year Ended January 31, 1942**

---

Balance of Income in Savings Banks		
January 31, 1941		\$4,894.00
<b>Income Received on Deposits—1941:</b>		
Cemetery Funds	\$ 954.38	
Library Funds	485.51	
Old Ladies' Funds	31.82	
Flag Funds	6.50	
Total Income	<u>          </u>	1,478.21
		<u>\$6,372.21</u>
<b>Income Withdrawn During Year:</b>		
Cemetery Funds	\$935.93	
Library Funds	485.51	
Old Ladies' Funds	31.82	
Flag Funds	6.50	
Total Income Withdrawn	<u>          </u>	\$1,459.76
Balance of Income in Savings Bank,		
January 31, 1942		\$4,912.45

**EXHIBIT J-4**  
**TOWN OF LEBANON**  
**Trust Fund Income Account**  
**Year Ended January 31, 1942**

**Unexpended Income January 31, 1941:**

Old Ladies' Fund	\$ 138.70
Cemetery Fund	162.93
	\$ 301.63

**Income Received During Year:**

Withdrawn from Savings Banks:		
Cemetery Funds	\$ 935.93	
Library Funds	485.51	
Old Ladies' Fund	31.82	
Flag Fund	6.50	
	1,459.76	
Total Income Received (Ex. J-3)		
	1,459.76	
From Other Sources:		
Eldridge Land Income (Ex. J-5)	307.00	
Total Income to be accounted for		\$2,068.39

**Disbursements During Year:**

Care of Cemetery Lots—		
Lebanon	\$ 813.67	
Care of Cemetery Lots—		
West Lebanon	122.26	
Lebanon Public Library	580.56	
Care of Eldridge Lot	20.00	
Taxes on Eldridge Property	96.90	
Unitarian Society	95.05	
Interest on Emerson Fund		
Redeposited	6.50	
	1,734.94	



Old Ladies' Fund	\$ 170.52	
Trust Funds	162.93	
		<hr/>
Income in Checking Account—		
January 31, 1942		\$ 333.45
		<hr/>

**Proof of Balance**

Balance in National Bank of Lebanon		
as per Statement Jan. 31, 1942	\$1,771.49	
Less Outstanding Checks	1,438.04	
Reconciled Bank Balance		
January 31, 1942		\$ 333.45
		<hr/>

EXHIBIT J-5

TOWN OF LEBANON

Summary of Receipts and Expenditures on Eldridge Land  
Account Year Ended January 31, 1942

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**Receipts:**

Feb. 3, 1941—E. Coutermarche	\$ 14.00	
June 10, 1941—A. N. Ollivier	21.00	
Nov. 21, 1941—B. Simmons	30.00	
Nov. 21, 1941—B. Simmons	30.00	
Dec. 19, 1941—P. Archambeault	10.00	
Dec. 19, 1941—A. Mayette	24.00	
Dec. 20, 1941—Wm. Corrette	24.00	
Dec. 20, 1941—D. Provencher	24.00	
Dec. 2, 1941—Town of Lebanon	100.00	
Jan. 2, 1942—Geo. Deurell	30.00	
Total Receipts		<u>\$307.00</u>

**Expenditures:**

Transferred to Income Account	\$307.00
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EXHIBIT J-6

TOWN OF LEBANON

New Trust Funds Created  
Year Ending January 31, 1942

Cemetery Funds:

Stoddard B. Emerson  
George W. Parker  
Elmer E. Pierce  
Pearl Schmanska  
Nelson Russell  
Marcie Dawson  
David Bullock  
Belle A. Wilson Pond

How Invested	Account No.	Amount
New Hampshire Savings Bank	114677	\$ 200.00
New Hampshire Savings Bank	114678	100.00
New Hampshire Savings Bank	114679	1,000.00
New Hampshire Savings Bank	115680	100.00
Dartmouth Savings Bank	28979	66.13
Dartmouth Savings Bank	29413	100.00
Dartmouth Savings Bank	29414	100.00
Dartmouth Savings Bank	29415	100.00
		<hr/>
		\$1766.13

**EXHIBIT K-1**  
**TOWN OF LEBANON**  
**Financial Report of Public Library**  
**Fiscal Year Ended January 31, 1942**

Balance on Hand, January 31, 1941 \$ 992.33

**Receipts During Year:**

Appropriation	\$1,600.00	
Trust Funds Income—		
Town Trustees	580.56	
Trust Funds Income—		
Library Trustees	200.78	
Wm. S. Carter Estate	270.00	
		2,651.34
		\$3,643.67

**Disbursements During Year:**

Librarian	\$ 799.92	
Assistants to Librarian	514.00	
Janitor	360.00	
Fuel, Lights and Water	354.85	
Books and Magazines	325.84	
Book Repairs	57.02	
Miscellaneous	14.20	
		2,425.83

Cash Book Balance January 31, 1942 \$1,217.84

**Proof of Balance**

Balance in National Bank of Lebanon		
as per statement, Jan. 30, 1942	\$ 809.53	
Less: Outstanding Checks	172.25	
Reconciled Bank Balance		
January 30, 1942	\$ 637.28	
Undeposited Check from Trustees	580.56	
		\$1,217.84

EXHIBIT K-2

TOWN OF LEBANON

Financial Report of Lebanon Cemetery Committee  
Fiscal Year Ended January 31, 1942

---

Balance on Hand Feb. 1, 1941      \$ 643.91

**Receipts During Year:**

Appropriation              \$2,000.00

**Less: Accounts Paid by**

**Town:**

J. C. Smith

Insurance    \$5.76

Robt. Harrison

Insurance    1.20

I. H. Sanborn

Surveying    50.00

Thompson

Howe Co.,  
Generat'r 275.00

331.96

Received from Town  
on Acct. of Approp-  
riation

1,668.04

Trustees of Trust

Funds—Income    \$ 813.67

Eldridge Land. Acct.    20.00

Sale of Lots            298.51

Foundations            93.85

Care of Lots,

Graves, etc.            1,784.45

3,010.48

Total to be accounted for

\$5,322.43



**Disbursements During Year:**

Payroll for Labor	\$3,490.80	
Office Supplies	35.00	
Fertilizer, Plants & Seeds	74.25	
Tool, Cement, etc.	133.44	
Truck Expense	134.26	
Water Rent	48.93	
Insurance	62.63	
Miscellaneous	18.73	
Total Disbursements	<u>          </u>	\$3,998.04
Balance on Hand Jan. 31, 1942		<u>\$1,324.39</u>

**Proof of Balance**

Balance in Natl. Bank of Lebanon	\$ 685.28	
as per statement Jan. 31, 1942		
Less: Outstanding Checks	24.60	
	<u>          </u>	
Reconciled Bank Balance	\$ 660.68	
Undeposited Cash on Hand	663.71	
	<u>          </u>	\$1,324.39

EXHIBIT K-3

TOWN OF LEBANON

Financial Report of West Lebanon Cemetery Committee  
Fiscal Year Ended January 31, 1942

Balance on Hand February 1, 1941 \$ 353.37

**Receipts During Year:**

Appropriation	\$400.00
Less: Amount Due	
Town for Land	
Purchased during	
1940	75.00
Trustees of Trust	
Funds—Income	\$122.26
Sale of Lots	262.50
Care of Lots	161.83
Excavating Graves	156.50
Foundations	31.33
Sale of Paint and	
Brushes	12.10

746.52

Total to be accounted for \$1,424.89

**Disbursements During Year:**

Labor	738.25
Tools and Supplies	110.75
Cement Work	31.33
Insurance	7.50
Water Rent	5.25
Trucking	11.89
Printing and Postage	10.15
Total Disbursements	<u>915.12</u>

915.12

Balance on Hand January 31, 1942 \$ 509.77

**Proof of Balance**

Balance in National Bank of Lebanon	
as per Statement Jan. 31, 1942	\$363.36
Less: Outstanding Check	5.50

Reconciled Bank Balance	<u>\$357.86</u>
Undeposited Cash on Hand	151.91

509.77

**EXHIBIT L**

**TOWN OF LEBANON**

**Town Officers' Bonds**

**Surety**  
**Town Clerk**  
 Century Indemnity Co.  
 Joseph C. Smith  
**Treasurer**  
 Century Indemnity Co.  
 Harold J. Townsend  
 Century Indemnity Co.  
 Herbert V. Palumbo  
**Water Commissioner**  
 Century Indemnity Co.  
 Harry Manson  
**Clerk of Municipal Court**  
 Century Indemnity Co.  
 Ernest P. Conlon  
**Tax Collector**  
 The Employers Liab. Assur. Corp.  
 Milo L. Knight  
**Trustees of Trust Funds**  
 Milo Knight )  
 Maude Marston )  
 Bert P. Shores )

Serial Number	Principal Amount	Term
S115156	\$ 5,000.00	Term Beginning Mar. 11, 1941
S117582	\$15,000.00	Term Beginning Dec. 1, 1941
S115757	\$15,000.00	Term Beginning Mar. 11, 1941
S115510	\$ 2,000.00	Term Beginning Apr. 1, 1941
S116930	\$ 500.00	Term Beginning Dec. 1, 1941
F98339	\$10,000.00	Term Beginning Mar. 11, 1941

No Bond

### SCHEDULE 1.

#### Town Officers' Salaries

Joseph B. Perley		\$1,800.00
Henry H. Rogers		500.00
George C. Loomis		500.00
Harold J. Townsend		100.00
Herbert V. Palumbo		200.00
Milo L. Knight		1,500.00
		<hr/>
		\$4,600.00
Joseph C. Smith	\$972.76	
C. L. Brewster	129.75	
	<hr/>	
(Above paid by fees)		1,102.51
		<hr/>
		\$5,702.51

### SCHEDULE 2.

#### Town Officers' Expenses

Joseph B. Perley	\$ 300.00
Henry H. Rogers	100.00
George C. Loomis	100.00
Payroll	797.50
Supplies	1,223.76
Miscellaneous	303.35
	<hr/>
	\$2,824.61

### SCHEDULE 3.

#### Election and Registration

Supervisors	\$ 35.00
Printing and Supplies	93.36
Election Officials	15.00
	<hr/>
	\$143.36

### SCHEDULE 4.

#### Municipal Court

Norris Cotton, Judge	\$ 800.00
R. B. Jacobs, Clerk	137.50
Ernest P. Conlon, Clerk	37.50
Ernest P. Conlon, Probation Officer	600.00
Miscellaneous	81.33
	<hr/>
	\$1,656.33

**SCHEDULE 5.**

**Town Hall Expenses**

Payroll	\$ 3,178.92
Lights	2,494.93
Coal	1,816.24
Insurance	1,208.45
Supplies	1,602.69
Repairs	1,226.86
Memorial Hall, Coal	131.97
	<hr/>
	\$11,660.06

**SCHEDULE 6.**

**Expense of Other Town Buildings**

Supplies	\$182.59
Insurance	474.86
	<hr/>
	\$657.45

**SCHEDULE 7.**

**Police Department**

Payroll	\$ 8,920.70
Insurance	217.01
Telephone and Lights	294.12
Supplies and Miscellaneous	805.46
	<hr/>
	\$10,237.29

**SCHEDULE 8.**

**Fire Department**

Payroll	\$266.90
Insurance	63.07
Miscellaneous	51.70
	<hr/>
	\$381.67

**SCHEDULE 9.**

**Damage by Dogs**

Dog Damage	\$257.19
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**SCHEDULE 10.**

**Emergency Defense**

Payroll	\$405.95
Miscellaneous Expenses	212.51
	<hr/>
	\$618.46



### SCHEDULE 11.

#### Health Department

Hospitalization	\$5,847.47
Health Officer	225.52
State Cancer Commission	210.61
Supplies	36.40
Visiting Nurse	800.00
Milk Inspection	300.00
	<hr/>
	\$7,420.00

### SCHEDULE 12.

#### Town Dump

Ross Wood, Care	\$93.00
Miscellaneous	3.12
	<hr/>
	\$96.12

### SCHEDULE 13.

#### Sewer Maintenance

Payroll	\$5,165.10
Supplies, gas and repairs	3,042.85
	<hr/>
	\$8,207.95

### SCHEDULE 14.

#### Town Maintenance

Payroll	\$14,372.72
Insurance	889.32
Repairs and Supplies	8,390.37
	<hr/>
	\$23,652.41
Received for labor and use of machines	3,470.23
	<hr/>
Net Expenditures	\$20,182.18

### SCHEDULE 15.

#### Old Age Assistance

State of New Hampshire	\$2,947.77
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**SCHEDULE 16.**

**Town Poor**

Direct Relief	\$ 9,819.64
Administration	3,713.49
Wood, Supplies and Miscellaneous	3,163.39

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\$16,696.52

Rec. from County for wood and clothing transfer	4,747.89
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\$11,948.63

**SCHEDULE 17.**

**Work Relief**

Payroll and Supplies	\$1,129.18
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**SCHEDULE 18.**

**Transient Camp**

Insurance	\$ 1.68
Repairs and Supplies	213.47

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\$215.15

**SCHEDULE 19.**

**Parks and Playgrounds**

Payroll	\$292.80
Insurance	17.39
Supplies	200.66
Bacon's Tree Service	273.63
Miscellaneous Expenses	109.22

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\$893.70

**SCHEDULE 20.**

**Permanent Improvement**

Payroll	\$ 265.00
Supplies	6,793.79

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\$7,058.79

**SCHEDULE 21.**

**Sidewalk Maintenance**

Payroll	\$2,132.74
Insurance	144.83
Supplies, gas, tar, etc.	1,512.60

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\$3,790.17

**SCHEDULE 22.**

**Airport Construction**

Purchase of Property	\$27,332.25
Francis R. Drury, Surveying	470.21
General Expenses	329.77
	<hr/>
	\$28,132.23
Rec. from Hanover	5,000.00
	<hr/>
	\$23,132.23

**SCHEDULE 23.**

**New Equipment**

New Equipment	\$4,497.44
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**SCHEDULE 24.**

**Damages and Legal Expenses**

Miscellaneous	\$200.00
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**SCHEDULE 25.**

**Expense of Property Owned by Town**

Repairs and Supplies	\$176.13
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**SCHEDULE 26.**

**General Expenses**

Cory-Hewitt Press, Reports	\$ 400.00
Ames-Sheahan, Survey	500.00
E. J. Bosworth, Bandstand	218.56
Miscellaneous	1,277.68
	<hr/>
	\$2,396.24

**SCHEDULE 27.**

**Vital Statistics**

Fees	\$96.15
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**SCHEDULE 28.**

**State Aid Construction—Class 5**

State of New Hampshire	\$960.01
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**SCHEDULE 29.**

**Street Lighting**

Granite State Electric Company \$10,956.54

**SCHEDULE 30.**

**Libraries**

Lebanon Library \$1,600.00  
West Lebanon Library 450.00  
Insurance 428.37

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\$2,478.37

**SCHEDULE 31.**

**Memorial Day**

Leon M. Howard \$150.00

**SCHEDULE 32.**

**Cemeteries**

Lebanon Cemetery \$2,000.00  
West Lebanon Cemetery 325.00

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\$2,325.00

**SCHEDULE 33.**

**Interest**

Lincoln R. Young Co., Temporary Loans \$ 322.92  
National Bank of Lebanon, Interest on Bond-  
ed Debt 1,575.00

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\$1,897.92

**SCHEDULE 34.**

**Blister Rust**

John H. Foster, State Forrester \$300.00

**SCHEDULE 35.**

**Temporary Loans**

Lincoln R. Young Company \$100,000.00

**SCHEDULE 36.**

**Dartmouth-Lake Sunapee Region**

Treasurer, Dartmouth-Lake Sunapee Region \$200.00

	<b>SCHEDULE 37.</b>	
	<b>Band Concerts</b>	
Lebanon Band		\$300.00
	<b>SCHEDULE 38.</b>	
	<b>Tax Deeds</b>	
Collector of Taxes		\$234.90
	<b>SCHEDULE 39.</b>	
	<b>Taxes Bought by Town</b>	
Collector of Taxes		\$6,077.39
	<b>SCHEDULE 40.</b>	
	<b>Town Hall Bonds</b>	
National Bank of Lebanon		\$10,000.00
	<b>SCHEDULE 41.</b>	
	<b>Unclassified Items</b>	
Refunds		\$ 174.00
Property Bought by Town		1,200.00
		<hr/>
		\$1,374.00
	<b>SCHEDULE 42.</b>	
	<b>County Tax</b>	
Grafton County Treasurer		\$23,792.54
	<b>SCHEDULE 43.</b>	
	<b>Precincts</b>	
Lebanon Center		\$11,000.00
West Lebanon		9,288.00
		<hr/>
		\$20,288.00
	<b>SCHEDULE 44.</b>	
	<b>School District</b>	
Balance on Year 1940-1941		\$ 24,630.00
On appropriations 1941-1942		94,597.00
		<hr/>
		\$119,227.00
Dog Tax, 1941-1942		835.76
		<hr/>
		\$120,062.76



## HEALTH OFFICER'S REPORT FOR 1941

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Our local Doctors have reported 88 cases of Measles, 33 cases of Mumps, 29 cases of Whooping-cough, 20 cases of Chicken Pox, 9 cases of Gonorrhoea, 8 cases of Syphilis, 10 cases of German Measles, 4 cases of Undulant Fever, 3 cases of Lobar Pneumonia, and only One case of Scarlet Fever.

Division of Public Health Nursing, there have been 12 Well Child Health Clinics held at the Community Building.

These Clinics were held for the children of Lebanon and surrounding Towns. The Clinics were sponsored by a local Child Health Committee with representatives from the following organizations assisting monthly: American Legion Auxiliary, Mothers Club, Woman's Club, Catholic Daughters, School Board and District Nursing Association.

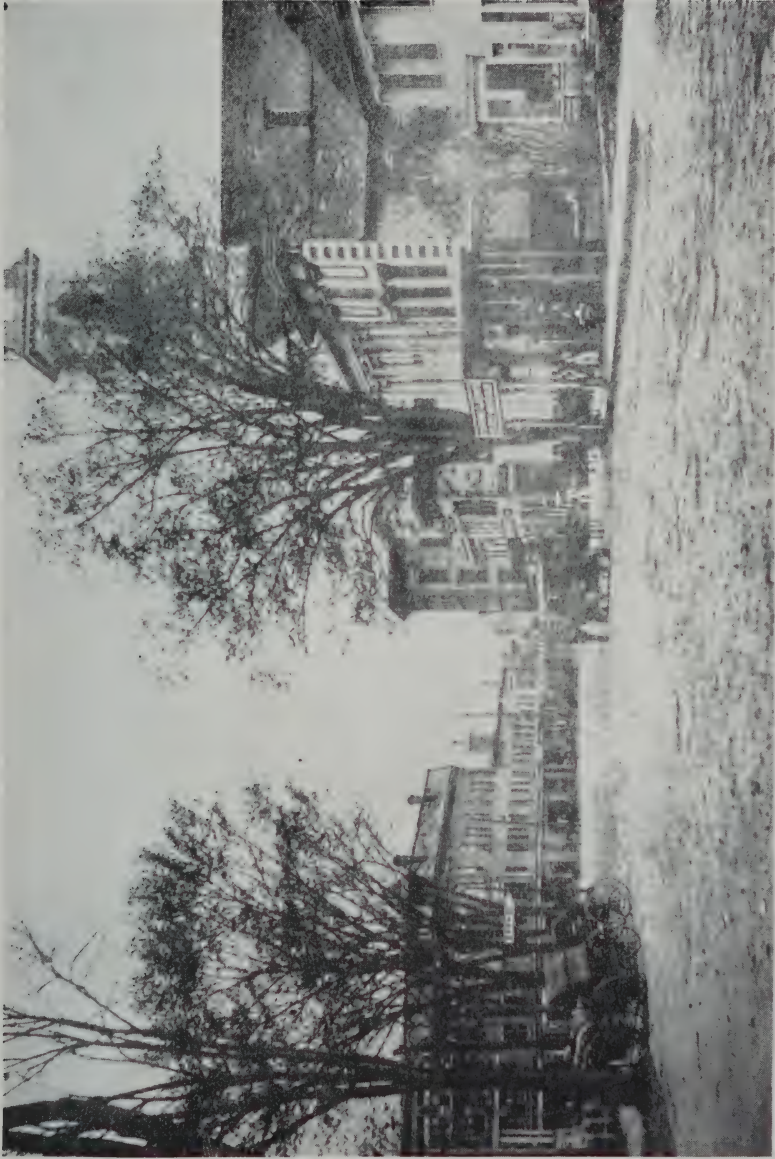
A total of 214 children of pre school age attended the Clinics, were weighed and given a physical examination by the local physicians. Ten IMMUNIZATION CLINICS for the prevention of Diphtheria have been held in the past year. Inoculations were given to 15 infants under one year, 90 children of pre-school age, and 44 children of school age, making a total of 149. Regular Public Health visits were made in to the homes each month.

All complaints made to me have been attended to as soon as possible and in most cases immediately. There have been one or two cases reported that have required the advice and assistance of some other departments, and these have been examined and notices given as soon as possible. This has occurred where bad dumps along the banks of the Mascoma River and Stony Brook have been reported.

Again I wish to thank the Selectmen, Doctors, and the School Nurse, and Harry Manson, Superintendent of the Lebanon Water Works, for their cooperation and assistance, and to all those who have assisted me in any way I am very grateful.

Respectfully,

George U. L. Leavitt,  
Health Officer.



North Park Street About 1898



PARADE APRIL 9, 1874

Hanover Fire Dept. and Band

Lebanon Fire Dept. and Hough's Cornet Band



## REPORT OF FOREST FIRE WARDEN

---

Owing to the splendid cooperation of land-owners, townspeople, tourists, selectmen, Deputy Wardens, members of the Lebanon Fire Department, and volunteers, we were fortunate in subduing the four forest fires that occurred in 1941, with a comparatively small cost and without loss of timber land of any value.

During the year we did not learn of any one attempting to burn brush, weeds, grass or rubbish without first obtaining a permit from the Warden. This is very essential. (See copy of Forest Fire Law printed at close of this report.)

Permits for burning will be issued by the Warden at the Fire Station, Lebanon, or through contacting Deputy Warden Roy Hathorn at West Lebanon, or Deputy Warden William Patterson at East Lebanon. The Lebanon Fire Department sent a detail with equipment to the Marlow Forest Fire last May, and they were fortunate in controlling the fire in the section to which they were assigned, thereby saving several cottages on the shores of Highland Lake.

Thanking the public in general for their splendid cooperation, the Deputy Wardens of Lebanon, members of the Lebanon Fire Department, and volunteers for their very efficient work.

Respectfully submitted,

Willis F. Hough,

Forest Fire Warden.

## SYNOPSIS OF FOREST FIRE PERMIT LAW

(Chapter 191, Public Laws)

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No person shall kindle a fire upon the land of another without permission from the owner, agent or caretaker thereof.

No person shall kindle a fire or burn any material in or near woodlands, pasture, brush, sprout, waste or cut-over lands, or where the fire may be communicated to such land, except when the ground is covered with snow, without the written permission of the Forest Fire Warden or the presence of the warden or person designated to superintend such burning.

Any person, firm or corporation causing or kindling a fire without a permit, when a permit is required, and also any person, by whose negligence or the negligence of his agents any fire shall be caused, is liable to the town for all expenses incurred in attending or extinguishing such fire.

Every person who shall set fire on any land, that shall run upon the land of another, shall pay to the owner all damages done by such fire.

When permission has been obtained from the land owner, camp or cooking fires may be kindled without permission of the Forest Fire Warden unless such permission is required by city or town), at suitable times and in suitable places where they will not endanger woodlands. Upon failure to totally extinguish such fires the parties responsible are subject to the same liabilities and penalties as are prescribed for other fires.

Penalty for kindling a fire without a permit, \$200, or imprisonment not more than thirty days.

Penalty for kindling a fire wilfully, or in a careless or imprudent manner, \$500, or imprisonment not more than one year, or both.



**Supplement to the Report of the Forest Fire Warden  
Town of Lebanon, 1941**

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Number of Forest Fire Reports.....	5
Number of Actual Forest Fires.....	4
Number of Investigations Only.....	1
Estimated Acreage of Area Burned Over.....	8.259
Number of Forest Fire Permits Issued.....	68

**Forest Fire Tools on Hand**

6800 ft. 2½-inch Hose	18 Axes
2600 ft. 1½-inch Hose	12 Pulaski Tools
750 ft. ¾-inch Hose	2 Crosscut Saws
1 Portable Pump	2 Wedges for C.C. Saws
22 Knapsack Pumps	6 Canteens
1 Pump Truck	10 Water Pails
27 Shovels	20 Lanterns
18 Council Tools	18 Mattocks (Hazel Hoes)
(Fire Rakes)	

**Additional Tools and Equipment Recommended to be  
Purchased**

10 Knapsack Pumps	3 Shovels
2 Flame Throwers	6 Headlights
Total Estimated Cost to Town for Above Equipment	\$55.00

It is also recommended that \$25.00 be made available to purchase tools and equipment which may become broken, worn out or lost.

Willis F. Hough  
Forest Fire Warden.

**Deputy Forest Fire Wardens**

Lester A. Follensbee	Roy C. Hathorn
Lucien E. White	Wallace E. Stockwell
Raymond Ashey	Sam H. Daniels
Vernon A. Leafe	William Patterson
Paul W. Clark	

## LIBRARIAN'S REPORT

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For Year Ending January 31, 1942

### Accession of Books:

By purchase	186	
By gift	15	
Total		201
Books discarded or lost		224
Present number of books		9,569
Number of books in circulation on Jan. 31		754

### Circulation for the year:

Fiction	13,456	
Juvenile	5,354	
Non-Fiction	3,396	
Total		22,206

### Money Received and Expended:

#### Received:

Cash on hand Feb. 1, 1941	\$14.89	
Received from sale of books and paper	3.45	
Received from fines	61.51	
		<u>\$79.85</u>

#### Expended:

Supplies and books	\$42.88	
Cash on hand	36.97	
		<u>\$79.85</u>

S. Blanche Young,  
Librarian.

**MUNICIPAL COURT OF LEBANON**  
**Probation Department**

**Report for 1941-1942**

Month	Probationers			New	New	Collections		
	Adult	Juvenile	Total	Adult	Juvenile	Fines	costs	Support
February	41	9	50	2	1	\$ 56.52	\$	232.73
March	44	10	54	6	1	51.90		165.00
April	39	8	47	3	1	59.75		140.00
May	38	7	45	4		57.30		141.00
June	39	9	48	7	2	165.00		135.42
July	41	10	51	8	1	123.10		87.00
August	42	11	53	5	1	174.00		138.00
September	38	9	47	2	1	107.90		145.00
October	37	9	46	3		163.70		165.00
November	39	8	47	9		165.15		117.00
December	38	8	46	1		39.40		139.73
January	36	9	45		1	126.10		89.00
						\$1,163.72	\$	1,605.88

**Collections:**

1941-1942	\$2,984.70	Average monthly	\$248.00
(1940-1941	1,368.07	Average monthly	136.00
		ten months)	

**Probationers:**

1941-1942	average probationers	49
(1940-1941	average probationers	24)

**Discharged:**

Adults	35
Juvenile	6

**Transferred:**

Adults	9
Juvenile	3

**Returned:**

Adults	3
Juvenile	2

**New Probationers:**

Adults	48
Juvenile	8

**Violations:**

Adults	4
--------	---

Ernest P. Conlon,  
Probation Officer.

**TOWN OF LEBANON**

**Municipal Court**

**Statement of Receipts and Disbursements for the  
Year Ending January 31, 1942**

**Receipts:**

From fines	\$1,775.70	
Costs	1,493.77	
Collections	1,488.84	
	<hr/>	\$4,758.31

**Disbursements:**

Officers' fees and travel	\$162.55	
Keeping prisoners	8.40	
Motor Vehicle Department	1,342.32	
Special Justice	72.00	
Commitments to jail	161.90	
Witness fees	55.08	
Expenses	48.90	
Town of Lebanon	850.00	
Collections, sundries	1,239.44	
	<hr/>	\$3,940.59

Ernest P. Conlon,

Clerk.

Bank Statement, February 1, 1942

\$734.11

## REPORT OF MILK INSPECTOR

To the Budget Committee of the Town of Lebanon, I wish to render a report as to my activities as your Milk Inspector for the past year.

The last samples taken show one producer with considerable sediment in his raw milk and a bacteria count in excess of the limit in the pasteurized product. Also, two dealers' samples show evidence of hand capping which is in violation of the regulation. These cases have been attended to and remedied and more samples will be taken this month again to determine if the change in technique has remedied the trouble permanently.

The stables and milk rooms of each producer are checked as well as the health of the cattle during the year as previous years.

The milk samples themselves are taken from the trucks during their distribution. These are labeled as to producer, town, and the time of collection, deposited in an iced shipping case and expressed to the Laboratory of Hygiene in Concord. A report is then rendered to me as to fat, sediment, bacteria and B Coli organisms. In turn I render a report to the Producer and take up with him any fault occurring and another sample is taken to determine if the trouble has been rectified.

We have no cases of Undulant Fever in Lebanon at present or any other disease coming from our Milk Supply, which is very gratifying in these times when milk is playing so important a part in our food supply.

Some of my inspections this year have been in company with Mr. Hanagan from the State Board of Health Office in Concord.

Dr. W. B. Mowers,  
Milk Inspector.













