Annual Reports
of the
Town Officers
of
ROXBURY
NEW HAMPSHIRE
for the Year Ending December 31, 1952
and
School District Officers
for the Year Ending June 30, 1952
University of New Hampshire
Library
ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

ROXBURY, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1952

SENTINEL PRINTING COMPANY
KEENE, N. H.
1953
TOWN OFFICERS

Moderator
EDWIN B. ELLIS

Town Clerk
FANNIE P. FERRIS

Town Treasurer
MARGARET MENTER

Selectmen and Assessors
HERBERT J. RUSSELL  Term expires 1952
LEON D. MENTER  Term expires 1953
FORREST G. ROBINSON  Term expires 1954

Tax Collector
FANNIE P. FERRIS

Road Agent
EARL J. RUSSELL*

Overseer of Poor
LEON D. MENTER

Auditor
JAMES B. MISKELLY

Supervisors of Check List
SHIRLEY WASILESKI  ELOISE CLARK

Constable
LEON D. MENTER

Trustee of Trust Funds
MAY WHITE

Sexton
EARL J. RUSSELL*

*Resigned, no successor appointed.
THE STATE OF NEW HAMPSHIRE

(TOWN WARRANT)

To the Inhabitants of the Town of Roxbury in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the School House in said Roxbury on Tuesday, the tenth day of March, next at 7:30 of the clock in the afternoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the Town will vote to raise and appropriate money for Poor Relief.

4. To see if the Town will vote to raise and appropriate the sum of $14.00 for the Monadnock Region Association.

5. To see if the Town will vote to raise and donate the sum of $25.00 to The Elliot Community Hospital.

6. To see if the Town will vote to raise $196.98 for T. R. A. Construction.

7. To see if the Town will vote to raise and appropriate the sum of $200.00 for the Town Hall and Tool Shed Fund.

8. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of Taxes.

9. To see what action the Town will take in regards to bill for Hydrant Installation.

10. To see if the Town will allow additional compensation for Tax Collector for collecting State Head Tax.
11. To transact any other business that legally comes before said Meeting.

Given under our hands and seal, this twenty-fourth day of February, in the year of our Lord nineteen hundred and fifty-three.

LEON D. MENTER,
FORREST G. ROBINSON,
HERBERT J. RUSSELL,
Selectmen of Roxbury.

A true copy of Warrant—Attest:
LEON D. MENTER,
FORREST G. ROBINSON,
HERBERT J. RUSSELL,
Selectmen of Roxbury.
ANNUAL ROXBURY TOWN MEETING

March 11, 1952

Meeting called to order by Moderator, Edwin B. Ellis, at 8:15 P. M. Selectmen Leon D. Menter, Herbert J. Russell and Forrest G. Robinson were present.

Meeting opened by reading of the Warrant by the Moderator.

Article 1. To choose all necessary Town Officers for the year ensuing.


Town Treasurer: Nominated, Margaret Menter. Votes cast—17. Margaret Menter has 17. Margaret Menter elected and took oath of office.

Selectman for Three Years: Nominated, Herbert Russell, William Yardley, Bertram Hulslander, Edwin Ellis. Votes cast—26. Of these Herbert Russell has 13; William Yardley 9; Bertram Hulslander 2; Edwin Ellis 2. No Election.


Auditor: Motion made and seconded that selection of an Auditor, someone outside the town, be left to the Selectmen. Vote in the affirmative.
Constable: Nominated, Leon D. Menter. Motion made and seconded that the Moderator cast one ballot for Leon D. Menter as constable. Vote in the affirmative. Moderator cast 1 ballot. Leon D. Menter elected and took oath of office.

Trustee of Trust Funds: Nominated, May White, Mildred Hooper, Priscilla Yardley. Votes cast—24. Of these May White has 16; Mildred Hooper 1; Priscilla Yardley 7. May White elected and took oath of office.


Eloise Clark made statement she wished to resign as Supervisor of Check List. Motion made and seconded that resignation be accepted. Vote in the affirmative.

Motion made and seconded we nominate one supervisor to fill vacancy for the remainder of the year. Vote in the affirmative.

Nominated, Mildred Hooper, May White, Earl Russell. Votes cast—24. Of these Mildred Hooper has 17; May White 6; Earl Russell 1. Mildred Hooper elected and took oath of office.

Surveyors of Wood and Lumber: Motion made and seconded Selectmen act as Surveyors of Wood and Lumber. Vote in affirmative. Selectmen declared elected and took oath of office.

Assessors: Motion made and seconded that Selectmen shall act as assessors. Vote in affirmative. Selectmen declared elected and took oath of office.

Article 2. To raise sums of money to defray Town Charges.

Town Tax: Motion made and seconded that salaries of all Town Officers be doubled from what they are at the present time. Vote in affirmative.

Motion made and seconded we raise and appropriate $1,200.00 for Town Tax. Vote in affirmative.
Highways: Motion made and seconded we raise and appropriate $1,000.00 for summer maintenance of highways. Vote in affirmative.

Motion made and seconded we raise and appropriate $200.00 for planking for White Bridge, so-called. Vote in affirmative.

Snow Removal: Motion made and seconded we raise and appropriate $500.00 for snow removal. Vote in affirmative.

Article 3. Poor Relief.
Motion made and seconded we pass over Article 3. Vote in affirmative.

Motion made and seconded we raise and appropriate the sum of $14.00 for the Monadnock Region Association. Vote in negative.

Article 5. Elliot Community Hospital.
Motion made and seconded we raise and appropriate $25.00 for the Elliot Community Hospital. Vote in the affirmative.

Motion made and seconded we raise and appropriate $200.00 to be used in co-operation with State and Federal Funds for the Control of White Pine Blister Rust in the confines of the Town. Vote in affirmative.

Article 7. TRA. Construction (So-called).
Motion made and seconded that we raise and appropriate $213.65 for TRA. Construction—$1,424.31 to be contributed by State. Vote in affirmative.

Article 8. Tar Middle Town Road.
Motion made and seconded we raise and appropriate $300.00 to tar Middle Town Road. Vote in affirmative.

Article 9. Town Hall and Tool Shed Fund.
Motion made and seconded we raise and appropriate $200.00 for Town Hall and Tool Shed Fund. Vote in affirmative.
Article 10. Authorization to Borrow Money.

Motion made and seconded that the Selectmen be authorized to borrow money in anticipation of taxes. Vote in affirmative.

Article 11. Discontinuance of Dakin Road and Woodward Pond Road.

Motion made and seconded we discontinue Dakin Road and Woodward Pond Road, if Selectmen find it is legal. Vote in negative.

Article 12. Disposition of Bill of City of Keene for Hydrant Installation.

Bill as follows—Install 6" connected Hyd. on Branch Road.

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>24 ft. 6&quot; CIU pipe</td>
<td>$55 40</td>
</tr>
<tr>
<td>12x6 cut-in gate and tee</td>
<td>120 00</td>
</tr>
<tr>
<td>1 hydrant</td>
<td>110 00</td>
</tr>
<tr>
<td>Lead</td>
<td>21 75</td>
</tr>
<tr>
<td>Gate Box</td>
<td>18 00</td>
</tr>
<tr>
<td>Labor</td>
<td>65 60</td>
</tr>
<tr>
<td>Equipment</td>
<td>83 60</td>
</tr>
</tbody>
</table>

Total $474 35

Motion made and seconded we will pay $200.00 in full payment of bill if the hydrant is moved to the spot designated by Selectmen. Vote in affirmative.

Article 13. Disposition of Roxbury Church.

Motion made and seconded we pass over Article 13. Vote in affirmative.

Motion made and seconded to re-open Article 2. Vote in affirmative.

Article 2.

In the suit of City of Keene versus the Town of Roxbury for the abatement of a portion of certain taxes assessed in the years 1948 and 1949, the Court rendered a decision in favor of the City of Keene.
The tax abatement and legal services for defending suit amounted to approximately $4,000.00. Said sum of $4,000.00 was borrowed—to be amortized at the rate of $1,000.00 per year.

Motion made and seconded we change Town Tax from $1,200.00 to $2,300.00. Vote in affirmative.

Article 14. Other Business.

The Selectmen elected at March, 1951 meeting to act as a Committee to spend $1,000.00 to build a Tool Shed reported that the cheapest contract submitted was $1,200.00—therefore they were unable to build a Tool Shed.

At 10:20 P. M. motion was made and seconded we dissolve this meeting. Vote in affirmative.

FANNIE P. FERRIS,
Town Clerk.

A true copy—Attest:

FANNIE P. FERRIS,
Town Clerk.
REPORT OF SELECTMEN

County tax $475 80
Town tax 2,187 70
T. R. A. 213 65
Highways 1,500 00
Snow removal 500 00
Elliot Community Hospital 25 00
Schools 7,731 48
Capital Reserve Fund 200 00

$12,833 63

Taxes committed to collector:
Property taxes $8,671 82
Poll taxes 114 00
Yield taxes 393 67

$9,179 49

Tax rate: $6.20 per $100.00.

Other revenue:
Savings bank tax $1 76
Auto permits 202 05
Dog licenses 51 00
Timber tax reimbursement (1951) 1,331 77
Timber tax reimbursement (1952) 1,736 96
For Class V highway maintenance 624 90
Reimbursement on road bridge 1 15
Reimbursement head tax 1 36
Reimbursement white pine blister rust 80
Yield tax 232 81

$4,184 56
Valuations:

<table>
<thead>
<tr>
<th>Item</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 horses</td>
<td>$650 00</td>
</tr>
<tr>
<td>18 cows</td>
<td>3,300 00</td>
</tr>
<tr>
<td>1 neat stock</td>
<td>250 00</td>
</tr>
<tr>
<td>4 sheep</td>
<td>80 00</td>
</tr>
<tr>
<td>Power lines</td>
<td>16,088 00</td>
</tr>
<tr>
<td>Land and buildings</td>
<td>131,186 00</td>
</tr>
</tbody>
</table>

Total valuations $151,668 00
Less exemptions 11,800 00

Net valuations $139,868 00

PAYMENTS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town officers' salaries</td>
<td>$798 10</td>
</tr>
<tr>
<td>Town officers' expenses</td>
<td>269 60</td>
</tr>
<tr>
<td>Fire department</td>
<td>14 80</td>
</tr>
<tr>
<td>T. R. A.</td>
<td>213 65</td>
</tr>
<tr>
<td>Town road maintenance—Summer</td>
<td>1,651 80</td>
</tr>
<tr>
<td>Town road maintenance—Winter</td>
<td>224 52</td>
</tr>
<tr>
<td>Hospital</td>
<td>25 00</td>
</tr>
<tr>
<td>Town hall and tool shed fund</td>
<td>200 00</td>
</tr>
<tr>
<td>County tax</td>
<td>475 80</td>
</tr>
<tr>
<td>School district appropriation</td>
<td>2,100 00</td>
</tr>
<tr>
<td>Abatement of taxes</td>
<td>49 60</td>
</tr>
<tr>
<td>Temporary loans and interest</td>
<td>1,120 00</td>
</tr>
<tr>
<td>Blister rust</td>
<td>200 00</td>
</tr>
</tbody>
</table>

Total payments $7,342 87
FINANCIAL REPORT
OF THE TOWN OF ROXBURY
IN CHESHIRE COUNTY
For the Fiscal Year Ended December 31, 1952

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.
March 1, 1953.

LEON D. MENTER,
HERBERT J. RUSSELL,
FORREST G. ROBINSON,
Selectmen.

MARGARET MENTER,
Treasurer.

ASSETS

Cash:
In hands of treasurer $7,476 54

Capital reserve funds:
Town hall and tool shed 2,222 96

Accounts due to the town:
Due from state:
(a) Joint highway construction account unexpended balance in state treasury 02

Uncollected taxes:
(a) Levy of 1952 1,917 56
(b) Levy of 1951 1,790 14
(c) Levy of 1950 4 00
(d) Previous Years 70 50
(e) State Head Taxes—Levy of 1952 105 00

<table>
<thead>
<tr>
<th>Total assets</th>
<th>$13,586 72</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand total</td>
<td>$13,586 72</td>
</tr>
</tbody>
</table>

**LIABILITIES**

Accounts owed by the town:

Hydrant  $200 00
Snow removal  275 48
Summer maintenance  573 10

Due to State:

(a) State Head Taxes—1952 (Uncollected $105)

(Collected—not remitted to State Treas. $250)  355 00

Due to school districts: balance of appropriation  6,566 14
Capital reserve funds  2,222 96

Total liabilities  $10,192 68
Excess of assets over liabilities (surplus)  3,394 04

Grand total  $13,586 72

**RECEIPTS**

Current revenue:

From local taxes:

(Collected and remitted to treasurer)

1. Property taxes—current year  $7,151 58
2. Poll taxes—current year—regular @ $2  86 00
4. Yield taxes  232 81
5. State head taxes @ $5  250 00

6. Total current year's taxes collected and remitted  $7,720 39
7. Property taxes and yield taxes—previous years  3,101 91
8. Poll taxes—previous years—
   regular @ $2 18 00
9. State head taxes @ $5—1951 35 00
10. Interest received on taxes 54 08
11. Penalties on state head taxes 7 50

From state:
13. For highways and bridges $1 15
   (b) For Class V highway maintenance 624 90
16. Savings Bank tax and building and loan association tax 1 76
17. Reimbursement a/c head tax 1 36
18. Reimbursement a/c exemption of growing wood and timber 1,736 96

From local sources, except taxes:
24. Dog licenses 36 00
33. Registration of motor vehicles,
   1951 permits 59
   Registration of motor vehicles,
   1952 permits 202 05

Total current revenue receipts $13,541 65

Receipts other than current revenue:
38. Refunds 80
41. Withdrawals from Capital Reserve Funds 1,000 00

Total receipts from all sources $14,542 45
Cash on hand January 1, 1952 1,276 96

Grand total $15,819 41

PAYMENTS

Current maintenance expenses:
General government:
1. Town officers' salaries $798 10
2. Town officers' expenses 269 60
<table>
<thead>
<tr>
<th>Protection of persons and property:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Fire department, including forest fires</td>
<td>14 80</td>
</tr>
<tr>
<td>9. Moth extermination—blister rust</td>
<td>200 00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Health:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14. Health department, including hospitals—donation to Elliot Community Hospital</td>
<td>25 00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Highways and bridges:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Town maintenance (Summer—$1,651.80), (Winter—$224.52)</td>
<td>1,876 32</td>
</tr>
</tbody>
</table>

Total payments $3,183 82

<table>
<thead>
<tr>
<th>Unclassified:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>35. Discounts, abatements and refunds</td>
<td>49 60</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Interest:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>39. Paid on long term notes</td>
<td>120 00</td>
</tr>
</tbody>
</table>

Outlay for new construction, equipment and permanent improvements:

<table>
<thead>
<tr>
<th>Highways and bridges—State aid construction</th>
<th>213 65</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and buildings</td>
<td>1,000 00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Indebtedness:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>52. Payments on long term notes</td>
<td>1,000 00</td>
</tr>
<tr>
<td>54. Payments to capital reserve funds</td>
<td>200 00</td>
</tr>
</tbody>
</table>

Payments to other governmental divisions:

| Taxes paid to County | 475 80 |
| Payments to School Districts | 2,100 00 |

Total payments for all purposes $8,342 87
Cash on hand December 31, 1952 $7,476 54

Grand total $15,819 41
SCHEDULE OF TOWN PROPERTY

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Town hall, lands and buildings</td>
<td>$500 00</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>200 00</td>
</tr>
<tr>
<td>4. Fire department, lands and buildings</td>
<td>1,000 00</td>
</tr>
<tr>
<td>Equipment</td>
<td>2,000 00</td>
</tr>
<tr>
<td>5. Highway department, lands and buildings</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>1,500 00</td>
</tr>
<tr>
<td>Materials and supplies</td>
<td>100 00</td>
</tr>
<tr>
<td>9. Schools, lands and buildings</td>
<td>4,500 00</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,000 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$10,800 00</strong></td>
</tr>
</tbody>
</table>
TOWN CLERK'S REPORT
For the Year of 1952

Received from automobile permits
1—1951 permit $ 59
75—1952 permits 202.05

$202.64

Dog Licenses:
2—1951 licenses $7.00
13—1952 licenses 32.00

$39.00

FANNIE P. FERRIS,
Town Clerk.
REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT
PROPERTY, POLL AND YIELD TAXES
LEVY OF 1952
—DR.—

Taxes committed to collector:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$8,847.28</td>
</tr>
<tr>
<td>Poll taxes</td>
<td>114.00</td>
</tr>
<tr>
<td><strong>Total warrant</strong></td>
<td><strong>$8,961.28</strong></td>
</tr>
<tr>
<td>Yield taxes</td>
<td>393.67</td>
</tr>
</tbody>
</table>

**Added taxes:**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>93.00</td>
</tr>
<tr>
<td>Poll taxes</td>
<td>2.00</td>
</tr>
<tr>
<td>Interest collected</td>
<td>1.02</td>
</tr>
<tr>
<td><strong>Total debits</strong></td>
<td><strong>$9,450.97</strong></td>
</tr>
</tbody>
</table>

—CR.—

Remittances to treasurer:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$7,151.58</td>
</tr>
<tr>
<td>Poll taxes</td>
<td>84.00</td>
</tr>
<tr>
<td>Yield taxes</td>
<td>232.81</td>
</tr>
<tr>
<td>Interest collected</td>
<td>1.02</td>
</tr>
<tr>
<td><strong>Total credits</strong></td>
<td><strong>$9,450.97</strong></td>
</tr>
</tbody>
</table>

Abatements

64.00

Uncollected taxes as per collector’s list:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$1,726.70</td>
</tr>
<tr>
<td>Poll taxes</td>
<td>30.00</td>
</tr>
<tr>
<td>Yield taxes</td>
<td>160.86</td>
</tr>
<tr>
<td><strong>Total credits</strong></td>
<td><strong>$9,450.97</strong></td>
</tr>
</tbody>
</table>
Added taxes:
Property tax—William Hooper $93 00
Poll tax—Henry Lee 2 00

$95 00

Abatements:
Property Tax—Wendell Clark $62 00
Poll Tax—Eloise Clark 2 00

$64 00

Uncollected taxes as per collector’s list:

Property tax:
Bailey, Arnold $62 00
Ball, George 74 40
Blake, Oland 86 80
Buckley, Arthur 12 40
Davis, George 291 40
Davis, Clarence 22 32
Ferris, Willard 27 90
Ferris, Fannie P. 93 00
Foley, Isolina 18 60
Lee, Robert 130 20
Mack, Andrew 31 00
Paul, Leo 186 00
Russell, Herbert 77 50
White, Alpheus 31 00
Ayers, Ada 434 00
Blanchard, Dorothy I. and Lucius W. Grotto 31 00
Buckminster Est., Lizzie and Fred W. Davis Est. 74 40
Carey, Forrest 6 20
Davis Est., Fred 9 30
Gordon, Irvin 24 80
Newman, George and Adelaide 2 48

$1,726 70

Poll tax:
Ball, George $2 00
Ball, Inez 2 00
Buckley, Arthur 2 00
Foley, Isolina 2 00
Lee, Robert 2 00
Lee, Leona 2 00
Mack, Virginia 2 00
Russell, Herbert 2 00
Russell, Hazel 2 00
Wasileski, Shirley 2 00
White, Marguerite 2 00
Sprague, Irma 2 00
Barcomb, Maurice 2 00
Donaldson, Leonard 2 00
Donaldson, Norma 2 00

Yield tax:
Carey Chair Mfg. Co., Inc. $294 91
Paid on account 134 05

Balance $160 86

SUMMARY OF WARRANT
PROPERTY, POLL AND YIELD TAXES
LEVY OF 1951
—DR.—

Uncollected taxes—as of January 1, 1952:
Property taxes $1,770 14
Poll taxes 20 00

$1,790 14

Added tax collected during fiscal year ended December 31, 1952:
Poll tax—Henry R. Lee 2 00
Interest collected during fiscal year ended December 31, 1952 52 81

Total debits $1,844 95
Remittances to treasurer during fiscal year ended December 31, 1952:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$1,770 14</td>
</tr>
<tr>
<td>Poll taxes</td>
<td>20 00</td>
</tr>
<tr>
<td>Interest collected during year</td>
<td>52 81</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,842 95</strong></td>
</tr>
</tbody>
</table>

Abatements made during year:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poll tax (John Styles)</td>
<td>2 00</td>
</tr>
<tr>
<td><strong>Total credits</strong></td>
<td><strong>$1,844 95</strong></td>
</tr>
</tbody>
</table>

**SUMMARY OF WARRANT**

**PROPERTY, POLL AND YIELD TAXES**

**LEVY OF 1950**

—DR.—

Uncollected taxes—as of January 1, 1952:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poll taxes</td>
<td>$4 00</td>
</tr>
<tr>
<td><strong>Total debits</strong></td>
<td><strong>$4 00</strong></td>
</tr>
</tbody>
</table>

—CR.—

Uncollected taxes—as per collector’s list:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poll taxes (Alfred L. Rockwood, Vivian Gilman)</td>
<td>$4 00</td>
</tr>
<tr>
<td><strong>Total credits</strong></td>
<td><strong>$4 00</strong></td>
</tr>
</tbody>
</table>

**SUMMARY OF WARRANT**

**PROPERTY, POLL AND YIELD TAXES**

**LEVY OF 1949**

—DR.—

Uncollected taxes—as of January 1, 1952:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$1 14</td>
</tr>
<tr>
<td>Poll taxes</td>
<td>6 00</td>
</tr>
<tr>
<td><strong>Total debits</strong></td>
<td><strong>$7 14</strong></td>
</tr>
</tbody>
</table>
Uncollected taxes—as per collector's list:

Property taxes (Samuel Gilman) $1 14
Poll taxes (Eleanor Gilman, Carl Robinson, Beatrice Robinson) 6 00

Total credits $7 14

---

**SUMMARY OF WARRANT**

**PROPERTY AND POLL TAXES**

**LEVY OF 1948**

---

Uncollected taxes—as of January 1, 1952:

Property taxes $48

Total debits $48

---

Uncollected taxes as per collector's list:

Property taxes (Samuel Gilman) $48

Total credits $48

---

**SUMMARY OF WARRANT**

**PROPERTY AND POLL TAXES**

**LEVY OF 1946**

---

Uncollected taxes—as of January 1, 1952:

Property taxes $29 63
Poll taxes 8 00

Total debits $37 63
Uncollected taxes—as per collector’s list:

Property taxes:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woodrow French</td>
<td>$11.25</td>
</tr>
<tr>
<td>Arthur Tedford</td>
<td>$9.38</td>
</tr>
<tr>
<td>Clifton French</td>
<td>$9.00</td>
</tr>
</tbody>
</table>

$29.63

Poll taxes:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woodrow French</td>
<td>$2.00</td>
</tr>
<tr>
<td>Arthur Tedford</td>
<td>$2.00</td>
</tr>
<tr>
<td>Labana Bergeron</td>
<td>$2.00</td>
</tr>
<tr>
<td>Valerie French</td>
<td>$2.00</td>
</tr>
</tbody>
</table>

$8.00

Total credits $37.63

SUMMARY OF WARRANT
PROPERTY AND POLL TAXES
LEVY OF 1945

Uncollected taxes—as of January 1, 1952:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$10.25</td>
</tr>
<tr>
<td>Poll taxes—regular @ $2.00</td>
<td>$6.00</td>
</tr>
<tr>
<td>Poll taxes—special @ $3</td>
<td>$9.00</td>
</tr>
</tbody>
</table>

$25.25

Uncollected taxes—as per collector list:

Property taxes:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>George Bulley</td>
<td>$2.05</td>
</tr>
<tr>
<td>Woodrow French</td>
<td>$8.20</td>
</tr>
</tbody>
</table>

$10.25
Poll taxes—regular @ $2.00:
Labana Bergeron $2 00
Woodrow French 2 00
Josephine Sweeney 2 00

6 00

Poll taxes—special @ $3.00:
Labana Bergeron $3 00
Woodrow French 3 00
Josephine Sweeney 3 00

9 00

Total credits $25 00

I hereby certify that the above lists showing the name and amount due from each delinquent taxpayer, as of December 31, 1952, on account of levies of 1952, 1951, 1950, 1949, 1948, 1946 and 1945, are correct to the best of my knowledge and belief.

FANNIE P. FERRIS, Collector of Taxes

SUMMARY OF WARRANT
STATE HEAD TAX
LEVY OF 1952

State head taxes committed to collector:
Original warrant $365 00
Penalties collected 4 50

Total debits $369 50

CR.

Remittances to treasurer:
Head taxes $250 00
Penalties 4 50

$254 50
Abatements:

Wendell and Eloise Clark  
Uncollected head taxes as per collector's list

<table>
<thead>
<tr>
<th>Description</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wendell and Eloise Clark</td>
<td>10 00</td>
</tr>
<tr>
<td>Uncollected head taxes</td>
<td>105 00</td>
</tr>
</tbody>
</table>

Total credits $369 50

Uncollected head taxes:

<table>
<thead>
<tr>
<th>Name</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ball, George</td>
<td>5 00</td>
</tr>
<tr>
<td>Ball, Inez</td>
<td>5 00</td>
</tr>
<tr>
<td>Buckley, Arthur</td>
<td>5 00</td>
</tr>
<tr>
<td>Foley, Isolina</td>
<td>5 00</td>
</tr>
<tr>
<td>Lee, Robert</td>
<td>5 00</td>
</tr>
<tr>
<td>Lee, Leona</td>
<td>5 00</td>
</tr>
<tr>
<td>Mack, Andrew</td>
<td>5 00</td>
</tr>
<tr>
<td>Mack, Virginia</td>
<td>5 00</td>
</tr>
<tr>
<td>Russell, Herbert</td>
<td>5 00</td>
</tr>
<tr>
<td>Russell, Hazel</td>
<td>5 00</td>
</tr>
<tr>
<td>Wasileski, Stanley</td>
<td>5 00</td>
</tr>
<tr>
<td>Wasileski, Shirley</td>
<td>5 00</td>
</tr>
<tr>
<td>White, Marguerite</td>
<td>5 00</td>
</tr>
<tr>
<td>White, Leander</td>
<td>5 00</td>
</tr>
<tr>
<td>Rockwood, Alfred Leroy</td>
<td>5 00</td>
</tr>
<tr>
<td>Rockwood, Mary</td>
<td>5 00</td>
</tr>
<tr>
<td>Sprague, Herbert</td>
<td>5 00</td>
</tr>
<tr>
<td>Sprague, Irma</td>
<td>5 00</td>
</tr>
<tr>
<td>Barcomb, Maurice</td>
<td>5 00</td>
</tr>
<tr>
<td>Donaldson, Leonard</td>
<td>5 00</td>
</tr>
<tr>
<td>Donaldson, Norma</td>
<td>5 00</td>
</tr>
</tbody>
</table>

$105 00

---

**SUMMARY OF WARRANT**

**STATE HEAD TAX**

**LEVY OF 1951**

---DR---

Uncollected taxes— as of
January 1, 1952 $50 00
Added taxes during 1952:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Henry Robert Lee</td>
<td>5 00</td>
</tr>
<tr>
<td>Penalties</td>
<td>3 00</td>
</tr>
</tbody>
</table>

Total debits $58 00

Remittances to treasurer during 1952:

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head taxes</td>
<td>$35 00</td>
</tr>
<tr>
<td>Penalties</td>
<td>3 00</td>
</tr>
</tbody>
</table>

Total credits $38 00

Abatements during 1952:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Henry Styles</td>
<td>$20 00</td>
</tr>
<tr>
<td>Maurice Barcome</td>
<td></td>
</tr>
<tr>
<td>Leonard Donaldson</td>
<td></td>
</tr>
<tr>
<td>Norma Donaldson</td>
<td></td>
</tr>
</tbody>
</table>

Total credits $58 00
REPORT OF TOWN TREASURER

Cash on hand January 1, 1952 $1,276.96

Received from Fannie P. Ferris, tax collector:
- 1951 poll taxes $18.00
- 1951 property taxes 1,770.14
- 1951 interest 52.76
- 1951 poll tax penalty 1.50
- 1951 head taxes 35.00
- 1951 head tax penalty 1.00
- 1951 head tax interest 55
- 1952 poll taxes 86.00
- 1952 head taxes 250.00
- 1952 head tax penalty 4.50
- 1952 property taxes 7,151.58
- 1952 interest 1.02
- 1952 per bank statement from last year 25

Total received from Fannie P. Ferris 9,372.30

Received from Fannie P. Ferris, town clerk:
- Auto permits $202.64
- 1951 dog licenses 16.00
- 1952 dog licenses 20.00

Total received from Fannie P. Ferris 238.64

Received from all other sources:
- State of New Hampshire $624.90
- Reimbursement on road-bridge 1.15
- Timber tax 232.81
- Timber tax reimbursement 1,331.77
- Reimbursement head tax 1.36
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reimbursement lumber</td>
<td>1,736 96</td>
</tr>
<tr>
<td>White Pine Blister Rust</td>
<td>80</td>
</tr>
<tr>
<td>Savings bank tax</td>
<td>1 76</td>
</tr>
<tr>
<td></td>
<td><strong>3,931 51</strong></td>
</tr>
<tr>
<td></td>
<td>$14,819 41</td>
</tr>
<tr>
<td>Less selectmen's orders paid</td>
<td>7,342 87</td>
</tr>
<tr>
<td>Cash on hand December 31, 1952</td>
<td><strong>$7,476 54</strong></td>
</tr>
</tbody>
</table>
# REPORT OF TRUST FUNDS OF THE TOWN OF ROXBURY
## ON DECEMBER 31, 1952

<table>
<thead>
<tr>
<th>Date of Creation</th>
<th>Trust Funds Purpose of Creation</th>
<th>How Invested</th>
<th>Amount of Principal</th>
<th>Balance of Income on Hand at Beginning of Year</th>
<th>Income During Year</th>
<th>Expended During Year</th>
<th>Balance of Income on Hand at End of Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar. 8, 1892</td>
<td>Ruel H. Kingsbury Cemetery Fund</td>
<td>Keene Savings Bank, Book No. 836</td>
<td>$100.00</td>
<td>$60.41</td>
<td>$4.83</td>
<td>$65.24</td>
<td></td>
</tr>
<tr>
<td>Aug. 9, 1934</td>
<td>Nye Cemetery Fund</td>
<td>Keene Savings Bank, Book No. 17907</td>
<td>100.00</td>
<td>10.90</td>
<td>3.33</td>
<td>14.23</td>
<td></td>
</tr>
<tr>
<td>July 12, 1940</td>
<td>Eli Clark Cemetery Fund</td>
<td>Keene Savings Bank, Book No. 20413</td>
<td>200.00</td>
<td>21.32</td>
<td>6.68</td>
<td>28.00</td>
<td></td>
</tr>
<tr>
<td>Mar. 25, 1947</td>
<td>Town Hall and Tool Shed</td>
<td>Keene Savings Bank, Book No. 23764</td>
<td>2,000.00</td>
<td>159.22</td>
<td>63.74</td>
<td></td>
<td>222.76</td>
</tr>
<tr>
<td>Dec. 29, 1952</td>
<td>Town Hall and Tool Shed</td>
<td>Keene Savings Bank, Book No. 23764</td>
<td>200.00</td>
<td></td>
<td></td>
<td></td>
<td>222.76</td>
</tr>
<tr>
<td>June 4, 1909</td>
<td>George G. Davis Cemetery Fund</td>
<td>Cheshire County Savings Bank, Book No. 5585</td>
<td>100.00</td>
<td>56.66</td>
<td>4.73</td>
<td>61.39</td>
<td></td>
</tr>
<tr>
<td>Apr. 14, 1921</td>
<td>Ellen A. Davis Cemetery Fund</td>
<td>Cheshire County Savings Bank, Book No. 13980</td>
<td>100.00</td>
<td>12.85</td>
<td>3.39</td>
<td>16.24</td>
<td></td>
</tr>
<tr>
<td>Jan. 11, 1946</td>
<td>Josiah and Eliza Davis Cemetery Fund</td>
<td>Cheshire County Savings Bank, Book No. 36353</td>
<td>100.00</td>
<td>12.96</td>
<td>3.39</td>
<td>16.35</td>
<td></td>
</tr>
<tr>
<td>June 24, 1915</td>
<td>Roxbury Cemetery Association</td>
<td>Cheshire County Savings Bank, Book No. 8738</td>
<td>11.61</td>
<td>22.99</td>
<td>1.04</td>
<td>24.03</td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td></td>
<td></td>
<td>$2,911.61</td>
<td>$357.31</td>
<td>$91.13</td>
<td>$1000.00</td>
<td>$448.44</td>
</tr>
</tbody>
</table>

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

MAY WHITE,
Trustee of Trust Funds.

December 31, 1952.
No Vital Statistics
Reported During 1952

AUDITOR'S CERTIFICATE
For Year Ending December 31, 1952

This is to certify that I have audited the books of the Town of Roxbury, New Hampshire for the fiscal year ending December 31, 1952.

This audit included examination of the Tax Collector's books; the Town Clerk's records; the Treasurer's books (including Bank Statements); the Road Agents and Selectmen's records; Securities held by the Trustee of Trust Funds; and Town Officer's Bonds, and to the best of my knowledge and belief, have found them to be correct and in good order. (Audit included verification of uncollected lists by mail).

Respectfully submitted,
JAMES B. MISKELLY,
Town Auditor.

February 15, 1953.
THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the Inhabitants of the School district in the town of Roxbury qualified to vote in district affairs:

You are hereby notified to meet at the School House in said district on the 9th day of March 1953, at 7:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation such funds as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
Given under our hands at said Roxbury this 27th day of January, 1953.

MAY WHITE, Chairman,
EDWIN ELLIS,
LEON MENTER,
School Board.

A true copy of Warrant—Attest:
MAY WHITE,
EDWIN ELLIS,
LEON MENTER,
School Board.

SCHOOL DISTRICT OF ROXBURY
BUDGET FOR 1953-1954

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries of district officers</td>
<td>$119 00</td>
</tr>
<tr>
<td>Board chairman, $40; board member $20; board member, $20; district treasurer, $20; moderator, $5; clerk, $4; auditor, $10.</td>
<td></td>
</tr>
<tr>
<td>Superintendent’s salary (local share)</td>
<td>108 35</td>
</tr>
<tr>
<td>Tax for statewide supervision</td>
<td>68 00</td>
</tr>
<tr>
<td>Salaries of administrative personnel</td>
<td>41 00</td>
</tr>
<tr>
<td>Supplies and expenses of administration (Census $10)</td>
<td>40 00</td>
</tr>
<tr>
<td>Water, light</td>
<td>18 00</td>
</tr>
<tr>
<td>Transportation, elementary</td>
<td>1,250 00</td>
</tr>
<tr>
<td>Tuition, high school</td>
<td>2,240 00</td>
</tr>
<tr>
<td>Tuition, elementary</td>
<td>4,368 00</td>
</tr>
<tr>
<td>Teachers retirement, (superintendent)</td>
<td>7 00</td>
</tr>
<tr>
<td>Total current expenses</td>
<td>$8,259 35</td>
</tr>
</tbody>
</table>

ESTIMATED RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance estimated for 1952-53</td>
<td>$700 00</td>
</tr>
<tr>
<td>State aid</td>
<td>561 35</td>
</tr>
<tr>
<td>Total estimated receipts</td>
<td>$1,261 35</td>
</tr>
<tr>
<td>Amount to be raised by district assessment</td>
<td>$6,998 00</td>
</tr>
</tbody>
</table>
FINANCIAL REPORT
OF THE ROXBURY SCHOOL DISTRICT
For the Fiscal Year Beginning July 1, 1951
Ending June 30, 1952

CERTIFICATE
This is to certify that the following information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the revised Laws of New Hampshire 1942, and upon prescribed forms issued by the State Tax Commission.

CHARLES L. BOWLBY,
Superintendent.

MAY WHITE,
EDWIN ELLIS,
LEON MENTER.

July 10th, 1952.

RECEIPTS
State aid:
Equalization and emergency $561 34 $561 34

Local taxation:
Current appropriation $4,807 14
Balance on previous appropriation 822 53

5,629 67

Total net receipts from all sources $6,191 01
Cash on hand at beginning of year July 1, 1951 105 99

Grand total net receipts $6,297 00
PAYMENTS

Administration:
Salaries of district officers $27 00
Superintendents salary (local share) 72 67
Tax for state wide supervision 52 00 $10 40 41 60
Salaries of other administrative personnel 26 00
Supplies and expenses 28 69

Operation of school plant:
Water, light, supplies and expenses 17 43

Auxiliary activities:
Transportation 1,222 84
Tuition 4,817 03 1,250 00 3,567 03
Fixed charges:
Retirement 6 06

Total net current expenses $6,269 72 $1,260 40 $5,009 32

Capital outlay:
Cash on hand at end of the Year (June 30, 1952) 27 28

Grand total net payments $6,297 00

BALANCE SHEET JUNE 30, 1952

ASSETS
Cash on hand June 30, 1952 $27 28
Total assets $27 28
Grand total $27 28

LIABILITIES
Surplus (excess of assets over liabilities) $27 28
Grand total $27 28
SCHOOL TREASURER'S REPORT
Fiscal Year Ending June 30, 1952

SUMMARY
Cash on hand July 1, 1951 (treasurer's bank balance) $105 99

Received from selectmen:
Current appropriation $4,807 14

Received from state treasurer:
State funds 561 34
Received from all other sources 822 53

Total receipts $6,191 01

Total amount available for fiscal year (balance and receipts) $6,297 00

Less school orders paid $6,269 72

Balance on hand June 30, 1952 (treasurer's bank balance) $27 28

MARGARET MENTER,
District Treasurer.

July 10, 1952.

AUDITOR'S CERTIFICATE
This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Roxbury of which the above is a true summary for the fiscal year ending June 30, 1952 and find them correct in all respects.

FANNIE P. FERRIS,
Auditor.

July 10, 1952.
REPORT OF SUPERINTENDENT OF SCHOOLS

With all of its pupils attending the Keene school system, any changes in that system are of interest and concern to the citizens of Roxbury. Among the changes contemplated in the Keene system for next year, is the attendance of grades seven, eight and nine at the junior high school in West Keene, with grades ten, eleven and twelve attending at the high school building.

Roxbury's junior high school pupils will be able to attend classes in the beautiful, new building with all of its provisions for physical education, with its modern lighting, cafeteria and modern educational equipment. While the rising cost of public education has made it necessary for Keene to increase elementary tuition, the cost per pupil is less than the state average, and therefore a reasonable sum. The small increase in high school tuition still keeps this cost per pupil well below the actual costs of education in near-by communities.

Roxbury is fortunate in having excellent school facilities close by at reasonable cost. The re-opening of the small Roxbury school would involve the expenditure of a considerable sum of money for toilets and water, books, supplies and school furniture. The real trouble would consist however, in being able to locate and keep a capable teacher, able to give the pupils good instruction in preparation for high school. The present shortage of teachers, coupled with the fact that beginners are no longer trained for multiple-class work, makes the employment of a desirable teacher a real problem.

From an educational standpoint, it is much more desirable to continue sending pupils to Keene, than to risk the children's education in the hands of poor teachers.
SCHOOL DIRECTORY OF ROXBURY
1952-1953

School Board

MRS. MAY WHITE, chairman
MR. LEON MENTER
MR. EDWIN ELLIS
CHARLES L. BOWLBY, superintendent

Term expires
March 1953
March 1954
March 1955

School District Officers

MR. EDWIN ELLIS
MRS. FANNIE FERRIS
MRS. MARGARET MENTER
MRS. MARY HULSLANDER

Moderator
Auditor
Treasurer
Clerk