

Annual Reports

of the

Town Officers

and

Inventory of Polls and Ratable Property

of

NELSON

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1948

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SENTINEL PRINTING COMPANY
KEENE, N. H.
1949

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TOWN OFFICERS
AND
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FOR THE YEAR ENDING
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TOWN OFFICERS

Selectmen

WILMER C. TOLMAN BERNARD F. RICHARDSON
WINSTON H. FRENCH

Moderator

GORDON F. TOLMAN

Town Clerk

MILDRED QUIGLEY

Tax Collector

FRANK E. UPTON

Treasurer

FLORENCE TOLMAN

Road Agent

EDWARD F. MURDOUGH

Constable

HAROLD TOMPKINS

Police Officers

HOWARD TOMPKINS FRANK UPTON JR.

Overseer of the Poor

RUBY MURDOUGH

Trustees of Trust Funds

ADA B. UPTON ARVILLA TOLMAN

Sexton

MAURICE TOLMAN

Trustee of Library

ALICE SHARPLES

Auditor

FRANCIS TOLMAN

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

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

You are hereby notified to meet at the Town Hall in said Nelson on Tuesday, the 8th day of March, next at nine of the clock in the forenoon, 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 what sum of money the town will raise and appropriate for repairing highways and bridges, or take any action relating thereto.

4. To see if the town will raise and appropriate the sum of \$339.40 for the construction of class V highways, the State to contribute \$1,357.58.

5. To see if the town will raise and appropriate the sum of \$2,500.00 for the reconstruction of a bridge on the Nelson State Aid Road, the State to contribute \$7,500.00.

6. To see if the town will raise and appropriate money for calcium chloride for Class V roads, or take any action relating thereto.

7. To see if the town will raise and appropriate money for calcium chloride to be used on the McIntire road, or take any action relating thereto.

8. To see if the town will give the selectmen the right to borrow money in anticipation of taxes.

9. To see what sum of money the town will raise and appropriate for Memorial Day.

10. To see what sum of money the town will raise and appropriate for Old Home Day.

11. To see if the town will raise and appropriate the sum of \$46.00 for the support of the Monadnock Region Association.

12. To see if the town will raise and appropriate the sum of \$400.00 for the support of the fire department, this money to be used by the Fire Warden, with the approval of the selectmen.

13. To see what sum of money the town will raise and appropriate for the support of the Library.

14. To see if the town will raise and appropriate a sum of money for the purchase of a new snow plow, or take any action relating thereto.

15. To see if the town will vote to accept a trust fund from W. O. Conrad for the upkeep of a lot in Nelson Cemetery.

16. To see if the town will raise and appropriate money for the improvement of the road leading from the Harrisville line to Lake Nubanusit, or take any action relating thereto.

17. To see if the town will raise and appropriate the sum of \$157.92 for the support of the Elliot Community Hospital.

18. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

19. To see if the town will raise and appropriate money for the purchase of a truck for the highway department.

20. To see if the town will raise and appropriate a sum of money to build more water holes, and make old highways and wood roads passable in case of fire, or take any action relating thereto.

21. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 16th day of February, in the year of our Lord nineteen hundred and forty-nine.

BERNARD F. RICHARDSON,
WILMER C. TOLMAN,
WINSTON H. FRENCH,
Selectmen of Nelson.

A true copy of Warrant— Attest:

BERNARD F. RICHARDSON,
WILMER C. TOLMAN,
WINSTON H. FRENCH,
Selectmen of Nelson.

BUDGET

ESTIMATES OF REVENUE AND EXPENDITURES FOR
THE ENSUING YEAR JAN. 1, 1949 TO DEC. 31, 1949
COMPARED WITH
ESTIMATED AND ACTUAL REVENUE, APPROPRIATIONS
AND EXPENDITURES OF THE PREVIOUS
YEAR JAN. 1, 1948 TO DEC. 31, 1948

SOURCES OF REVENUE

	Estimated Revenue Previous Year 1948	Actual Revenue Previous Year 1948	Estimated Revenue Ensuing Year 1949
From state:			
Interest and dividends tax	\$595 55	\$711 74	\$711 74
Railroad tax	41		
Savings bank tax	89 62	79 06	79 06
Reimbursement a/c State and Federal Class 5		183 30	175 00
For fighting forest fires		80 57	80 57
Bounties	50 00	79 50	75 00
Refund T. R. A.		43 85	
From local sources except taxes:			
Rent of town hall and other buildings		120 00	120 00
Income of departments:			
(a) Highway, including rental of equipment		694 40	
(c) Dog taxes	92 48	66 00	66 00
Motor vehicle permit fees	471 02	523 05	523 05

	Estimated Revenue Previous Year 1948	Actual Revenue Previous Year 1948	Estimated Revenue Ensuing Year 1949
From local taxes other than property taxes:			
(a) Poll taxes—regular @ \$2	158 00	136 00	136 00
Total revenue from all sources except property taxes	\$1,457 08	\$2,717 47	\$1,966 42
*Amt. to be raised by property taxes	17,316 56	20,400 98	21,702 08
Total revenues	\$18,773 64	\$23,118 45	\$23,668 50

*Total estimated "Revenues from All sources except Property Taxes" deducted from Total estimated "Expenditures" should give estimated "Amount to be raised by Property Taxes."

PURPOSES OF EXPENDITURES

	Appropriations Previous Year 1948	Actual Expenditures Previous Year 1948	Estimated Expenditures Ensuing Year 1949
Current maintenance expenses :			
General government :			
Town officers' salaries	\$700 00	\$698 00	\$700 00
Town officers' expenses	600 00	452 75	500 00
Election and registration expenses		184 80	
Expenses town hall and other town buildings	600 00	425 52	500 00
Protection of persons and property :			
Police department	75 00	86 75	90 00
Fire department	200 00	237 54	250 00
Blister rust	200 00		200 00
Health :			
Vital statistics	10 00	5 50	10 00
Highways and bridges :			
Town maintenance :			
Summer	4,000 00	5,035 02	4,000 00
Winter	3,500 00	3,109 34	3,000 00
General expenses of highway department		226 97	
Town road aid	337 69	420 89	450 00
Calcium chloride Class V roads	400 00	368 42	400 00
Libraries	25 00	25 00	25 00
Public welfare :			
Old age assistance	250 00	133 62	250 00
Patriotic purposes :			
Memorial Day	60 00	45 15	50 00
Bronze tablet	275 00	302 04	

	Appropriations Previous Year 1948	Actual Expenditures Previous Year 1948	Estimated Expenditures Ensuing Year 1949
Recreation:			
Old Home Day	100 00	100 00	100 00
Public service enterprises:			
Cemeteries	70 00	60 00	70 00
Unclassified:			
Taxes bought by town		173 04	
Damages to car		27 35	
Advertising and regional associations	45 00	45 00	46 00
Interest:			
On temporary loans		95 00	100 00
On long term notes		175 80	175 00
On principal of trust funds used by town		52 50	52 50
Outlay for new construction and permanent improve- ments:			
Highways and bridges:			
Snow fence	150 00	179 00	
Town's share of bridges			2,500 00
Indebtedness:			
Payment on principal of debt:			
(b) Long term notes	1,000 00	1,000 00	1,000 00
Payments to other gov- ernmental divisions:			
County taxes		1,117 79	1,200 00
School taxes	7,558 40	5,208 40	8,000 00
Total expenditures	\$20,156 09	\$19,991 19	\$23,668 50

RESIDENT INVOICE AND TAXES FOR THE YEAR 1948

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Bardwell, Leslie			1 cow	100	1800
Poll		\$2 00	1 male dog		
Barrett, Earl			1 female dog		
Poll		2 00	Burt, Rachael L.		
10a home place	\$900		Poll		2 00
35a Gibson lot	300		Cady, Florence		
20a Russell lot	50		35a homestead	1900	
16a Wilson lot	350		Wood and		
3 horses	300		timber	200	
1 cow	125	\$2025	Camps	1100	3200
1 male dog		88.09	Conrad, W. O.		
Barrett, Fanny			Home farm and		
Poll		2 00	Shepardson		
Barrett, Lestina			lot	1600	
Poll		2.00	Wood and		
Barrett, Lena			timber	400	2000
1a home place	800	34 80	Creamer, Florence		
Barker, Sheldon			Poll		2 00
Poll		2 00	Creamer, Joseph		
Home and store	5000		Poll		2 00
2 cabins	800		2½a homestead	200	
1 cabin and			2 horses	100	300
garage	1200		1 male dog		13.05
Stock in trade	1000	8000	1 female dog		
1 male dog		348 00	Curtis, George		
Barker, Florence			Poll		2 00
Poll		2 00	Curtis, Mabel		
Ball, Doris			Poll		2.00
Poll		2.00	Damboise, Joseph		
Boles, Alton			Camp on W. C.		
Poll		2 00	Tolman lot	100	100
2 horses	200		Dutton, Daniel W.		
19 cows	3040	3240	Poll		2 00
1 female dog		140 94	324a Wilson and		
Boles, Millicent			Tarbox land	500	
Poll		2 00	Wood and		
Bridge, Jessie			timber	1400	
Poll		2.00	90a Buckminister		
Homestead	150	150	and Wilder		
Brown, Fred			lot	400	
Home place	1400	1400	2a Henry Tarbox		
Breed, Ernest			place	3000	
Poll		2 00	4a Skinner lot	100	
Burt, Raymond			Scott place and		
Poll		2 00	Russell lot	3000	
26a Townes	1200		4a Gibson lot	100	
farm			3a Dunn lot on		
70a Colony			Concord rd.	150	
wood lot	250		10a Dunn lot		
Wood and			on Nelson road	150	
timber	100		100a Story lot	300	
2 horses	150		Wood and		

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
timber	450	9550	415 43	Howard, Mary C.	
Farwell, Oren L.			2 00	Poll	2 00
Poll				Hutchins, Agnes	
Farwell, Delia			2 00	Poll	2.00
Poll				Hutchins, Walter	
Fisher, Ernestine			2 00	Poll	2 00
Poll				Land and bldgs.	800
Home place	1700	1700	73.95	3 horses	300
Fisher, Herman			2 00	2 female dogs	
Poll				Iselin, Arthur Jr.	
Fisher, Blanche			2 00	100a Jewett	
Poll				farm	5000
Homestead	2000	2000	87 00	Lot and boat	
Flood, Percy			2.00	house on	
Poll				Silver lake	400
33a home place	800	800	34 80	Iselin, Cornelia	5400
Fletcher, Helen				Poll	234.90
10a home place	1700			Little, George	
5a pasture	75			Poll	2.00
Lot	100	1875	81.56	McGinnis, Hugh	
Frazier, Edna			2 00	Poll	2 00
Poll				McIntire, William	
1a land and			26 10	Poll	2 00
bldgs	600	600		Land and	
Fowler, Madeline			2 00	bldgs.	5600
Poll				McIntire, Ethel	5600
Frazier, William H.			2 00	Poll	2 00
Poll			17 40	Minor, Norma	
Home place	400	400		Poll	2 00
Frazier, Edith			2 00	Monroe, Florence E.	
Poll				Poll	2 00
Home place	300	300	13.05	¼a Loveland	
French, Dorothy			2 00	place	1000
Poll				Murdough, Edward F.	1000
Gibson, Mabel			26 10	Poll	2.00
1a land and				Land and	
bldgs.	600	600		bldgs.	1000
Guillow, Maurice			2 00	Filling station	300
Poll				1 horse	50
Land and			43.50	1 cow	75
bldgs.	1000	1000		Murdough, Ruby	1425
Guillow, Hazel			2 00	Poll	2 00
Poll				Morev, Stephen	
Guillow, Willie L.			2.00	Poll	2 00
Poll				Osgood, Carrol C.	
80a land and			47 85	172a Osgood	
bldgs.	1000			farm	2500
1 cow	100	1100		1 horse	75
Guillow, Zadie			2 00	Pearl, Olton	2575
Poll				Poll	112.01
Hammond, Fanny			2 00	Penniman, Charles E.	
Poll				Poll	2.00
Hardy, Myra			2 00	Georgina place	1800
Poll				Penniman, Mary C.	1800
Hardy, M. F. Est.			13 05	Poll	78 30
82a Kelly farm	300	300		Poll	2 00
				Page, Cora M.	

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Poll		2 00	Right of way on		
Page, George S.			Granite lake	50	
100a land and			House lot	50	2600
bldgs	1600	1600	69 60		113.10
Phillips, Mabel A.			Small, Florence		
Poll		2 00	Poll		2 00
Poland, Rose			Stevens, Susie		
Poll		2 00	90a land and		
Poland, John			bldgs.	600	600
Poll		2 00	Stack, Michael		
James Scott			Poll		2 00
place	1000	1000	Stack, Mary		
Poland, Edgar			Poll		2 00
Poll		2 00	Stables, Ruth R.		
Land and			Poll		2 00
bldgs.	100	100	Steinhardt, Helen E.		
Poland, Forest			Poll		2 00
Poll		2 00	Hale place		
Bldgs.	100	100	and 5 camps	5000	5000
Priest, Ethel M.			Struthers, Park H.		217 50
4a Hubbard lot	600		Cabot farm	3500	
Bark mill lot	50	650	Scripture place	500	
Quigley, Mildred			3 cows	225	
Poll		2.00	4 neat	300	4525
Reilly, Kenneth			Struthers, A. L. Est.		196 84
Poll		2 00	15a part of		
Dunn place	1300	1300	Hardy farm	200	200
1 male dog		56 55	Tolman, Arvilla		
Richardson, Mabel A.			Poll		2 00
Poll		2 00	Tolman, Cora J.		
Rowe, Lulu			Poll		2.00
Poll		2 00	Land and		
Sharples, Alice			bldgs.	1000	1000
Poll		2 00	Tolman, Maurice D.		
Sharples, William			Poll		2 00
Poll		2 00	1 male dog		
Sherrard, William J.			Tolman, Francis		
Poll		2 00	Poll		2 00
Skillin, Grace			4a land and		
Poll		2.00	bldgs	2000	
2 cottages and			1 horse	100	2100
lots	2250		3 male dogs		
Part of Sheldon			Tolman, Newton		
farm	250	2500	Poll		2 00
Skillin, Simeon			Land and		
Poll		2 00	bldgs.	2000	2000
Skinner, Joseph			1 male dog		
Poll		2 00	Tolman, Janet		
175a Stevens			Poll		2 00
lot	400		Tolman, Alice		
Wood and			Poll		2 00
timber	200	600	½a Fletcher lot	50	50
Skinner, Sarah			Tolman, Neil		
Poll		2 00	Prvant place	2450	
Small, E. P.			Helbrook place		
1a Green place	2500		and Jackson		
			lot	3000	5450
					237 08

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Tolman, Wayland P.			bldgs.	500	500
142a land and bldgs	3500		Tompkins, Irene		
4 camps	1500		Poll		2 00
20a Stevens lot	150		Towne, Helen		
1a ½ int. in Yardley lot	25		Poll		2 00
52a Sheldon land and camp	600		2 cows	100	100
Wood and timber	300		Trowbridge, Cornelius		
100 Cowen place	250		Poll		2 00
93a Henderson place	1500		200a land and bldgs	3600	
1 horse	50		Wood and timber	100	3700
3 cows	425	8300	Trowbridge, Margaret		
Tolman, Wilmer C.		361 05	Poll		2 00
150a home place	3000		Trask, Vivian		
200a Hurd hill and Powers lot	200		Poll		2 00
Wood and timber	300		Upton, Ada		
48a Dow pasture	150		Poll		2 00
45a Melville pasture	150		25a Ruffle pasture	50	50
25a Winn lot	100		Upton, Horace O.		
10a part of Tenny lot	100		Poll		2 00
½ Int. Yardley lot	25		67a land and bldgs	1600	
4 camps	1400		200a Hastings lot	350	
Cottage and sleeping cabins	1250		Wood and timber	200	
20a part of Simmons place	225		1 cow	150	2300
Wood and timber	75		Upton, Frances R.		
60a White pasture	100		Poll		2 00
Wood and timber	50		Upton, Norma		
Lot on Tolman pond	25		Poll		2 00
Landing on Nubanusit	25		Upton, Frank Jr.		
2 cows	225	7650	Poll		2 00
Tompkins, Ethelyn			Upton, Frank Sr.		
Poll		2 00	Poll		2 00
1 horse	25	25	80a home place and camps	2600	
Tompkins, Howard			Wood and timber	150	
Land and			5a Bryant lot	100	
			100a Hart farm	200	
			125a Humphrey and school lot	250	
			25a Stevens lot	50	
			10a Halecroft	700	
			1 portable mill	600	4650
			Warner, Grace M.		
			Poll		2 00
			80a home place	800	
			Wood and timber	200	
			20a Jewett lot	100	1100
			Warner, Arlene		
			Poll		2 00
			Warner, John		

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Poll		2.00	Eben Tarbox lot	200	
Warner, Don			Wood and timber	200	
Poll		2 00	5½a Green and Guillow lot	25	425 18.49
3 horses	200		Wilder, Rose		
2 cows	100		Poll		2 00
2 neat	175		Whittier place	800	800 34 80
3 sheep	30	505 21 97	Wheelwright, D. P.		
Watt, Mary C.			Poll		2 00
Poll		2 00	40a land and bldgs.	3500	3500 152.25
White, Barbara			Wheelwright, Beth		
Poll		2 00	Poll		2 00
Osborne pasture, Ruggles and Collins farm	3200		Wilcox, Neva P.		
Wood and timber	500		Poll		2.00
Land and bldgs. on Silver lake	400	4100 178 35	Cottage and lot	1300	
White, Barry			1/3a lot		
Poll		2 00	No. 10	100	1400 60 90
Wilder, Everett			Wilcox, Hollis B.		
Poll		2 00	Poll		2 00

SOLDIERS' EXEMPTIONS AND TAXES, 1948

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Ball, Frank			road	50	550
90a Murdough place	1100		Staples, George H.		
1 horse	50	1150 6 53	Storey land and bldgs.	2000	2000 43 50
Brooks, Carl			Richardson, Bernard		
Messenger place	1200	1200 8 70	Scott place	2000	2000 43 50
French, Winston			Rowe, Thomas F.		
60a Farwell farm	1900		150a land and bldgs.	2500	2500 65 25
Wood and timber	100		Tolman, Gordon F.		
1 cow	125	2125 48 94	Land and bldgs.	1750	1750
Huber, Raymond			Tompkins, Harold		
Land and bldgs.	1400	1400 17 40	Land and bldgs.	300	300
Laplant, Merrill J.			Donahue, Paul T.		
May place	1500	1500 21 75	Cottage	600	600
Quigley, Albert D.			Watt, Nigel		
¼a land and bldgs.	500		Page place	1200	1200 8 70
Lot on Stoddard			Priest, John F.		
			Homestead	1000	1000 23.92

**NON-RESIDENT INVOICE AND TAXES FOR THE
YEAR 1948**

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax		
Adams & O'brein 3 lots on Granite lake	1500	1500	65 25	Vernon L. Briggs, Est. 490a Island pasture	25000	25000	1087.50
Ames, Ira R. 1a cottage on Nubanusit	2100	2100	91.35	Brown, Irving Cottage on Granite lake	2100	2100	91 35
Bailey, G. S. 100a wood lot	200	200	8 70	Brown Co. 72 cds. mixed pulpwood	666	666	28 97
Bailey, Anna M. 1a land and camp	75	75	3 26	Brown, Oscar 10a Robbins lot	50		
Bailey, Minnie Cottage and lot	500	500	21 75	Wood and timber	100	150	6 53
Balvin, Lena 5a Scott place	1500	1500	65 25	Burgess, Frank Bldgs.	150	150	6 53
Ballou, Ivah H. Turner cottage on Granite lake	1800	1800	78 30	Cameron, Richard C. 100a Tolman hill lot	200		
Barry, Julia & Florence 4a Cutting place	900	900	39 15	16a Blodgett lot	50	250	10 88
Barr, Ruth M. Sanborn cottage on Granite lake	2100	2100	91.35	Carey, Forest L. 100a Jewett lot	400		
Beauregard, Charles 70a Stone lot	150			Wood and timber	200		
Wood and timber	160			Damon lot	100	700	30 45
Carroll Osgood timber	1750	2060	89 61	Case, Margaret 4a cottage and lot	4000	4000	174.00
Bean & Symonds 75a Stevens lot	250	250	10 88	Chandler, Harold E. Lot on Granite lake	500	500	21 75
Bemis, Mrs. Bernard 17½a part of Hardy pasture	126	126	5.48	Chaplin, Reid D. Smith cottage on Granite lake	4500	4500	195 75
Blanchard, Jerry L. Smith house	500	500	21.75	Cheshire Mills 10a Plummer and Rugg land	3000		
Mary Cabot Briggs, Trust 250a Appleton pasture	2000			30a Read lot	300		
30a Yardley pasture	200			Right on Nubanusit lake	300		
10a part of Tenny lot	300			43a Sheldon lot	900		
Hunt pasture	500	3000	130 50	Right on Spoonwood pond	600	5100	221 85
				Cheswell, Frederick ½a lot on Granite lake	500	500	21.75
				City of Keene			

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
33a Hall and Hardy land	160		Foster, Alfred D.		
77 land on Echo lake	250		280a Belle Green farm	2000	2000 87 00
80a Rolfe land	2300	2710 117 89	Floyd, Rolf Jr.		
Cobleigh, Gerald			50a Brooks farm	7000	
Priest place	1800	1800 78.30	Wood and timber	100	7100 308 85
Coffin, Josephine			Fuller, Henry M.		
5a Felt hill lot	100		100a Melville farm	7000	
Lot on Granite lake	150	250 10 88	Wood and timber	100	
Coffin, Eugene			Goodnow and Hubbard lot	100	
2a Chase place	3200	3200 139 20	Wood and timber	500	7700 334 95
Claywood, Henry J.			Gale, Edith O.		
Burpee lot	150	150 6 53	40a 2/3 Int. Osgood farm		
Colonial Beacon Oil Co.			and Fay lot	200	200 8.70
4 tanks, 4 pumps	525	525 22 84	Carrique, Florence		
Davenport, Vernon B.			Cottage on Nubanusit	1000	
Land and bldgs	300	300 13 05	Lot on Nubanusit	600	1600 69 60
DeBussy, Katherine			Gauthier, Fred		
bldgs.	300	300 13.05	45a Kittridge and Jewett land	200	200 8 70
Dinsmoor, Frank M.			Giffin & Lord		
Cottage on Granite lake	2200	2200 95 70	Cottage and land	1700	
Doe, Mrs. Ernest I			Lot on Tolman pond	800	2500 108.75
28a Atwood place	1500	1500 65 25	Gilmore, Howard P.		
Doyle, Mary L.			5a cottage and garage	700	700 30 45
Land and bldgs.	1200	1200 52 20	Gilmore, Howard		
DeMartelly, Janet			33 land and bldgs.	5000	
50a Spaeth farm	1800	1800 78.30	Garage	300	
Eames, Charles H.			16a cottage and garage	1450	
4½a Corey cottage	1700	1700 73 95	Wood and timber	250	7000 304.50
Eobert, Victor			Glazier, Gordon L.		
5a part of Redmond farm	50		Cottage on Silver lake	900	900 39 15
26½a part of Egbert farm	850	900 39.15	Glazier, William		
Evans, Elsie			3a lot on Silver lake	1000	1000 43 50
Land and bldgs.	500	500 21.75	Colm. Ingebord		
Felix, Mildred M.			Cottage and lot on Granite lake	1000	1000 43 50
½a Blake cottage	3000	3000 130 50	Gorges, Mrs. Howard		
Fitts, Russell P.					
Cottage and lot on Granite lake	1600	1600 69 60			
Forssen, John W. Est.					
Damon cottage	1300	1300 56 55			

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax		
60a Taylor lot	300	300	13 05	timber	1800	2250	97 88
Granite Lake Camp Inc.				Hardy, Edwin H.			
63a land and bldgs	12000			118a Hardy farm and White hill	2500		
1½a Foster cottage	800	12800	556 80	Wood and timber	200		
Green, Malcolm				Log cabin lot and Holbrook lot	350	3050	132.68
School house lot	50	50	2 18	Hardy, Phillips			
Griffin, Charles L. Est.				86a part of Scripture farm	200	200	8 70
3a land and bldgs	1800			Harper, Louis			
Cottages	850	2650	115 28	Land and cottage	1500	1500	65 25
Grube, Emil				Hartwell, Marjorie			
12a lot and two cottages	2200	2200	95.70	4a land and bldgs.	1400		
Gulf Oil Corp				½a lot on old Nelson rd.	100		
2 pumps, 4 tanks	235	235	10 22	½a lot on Granite lake	500	2000	87 00
Hackler, William				Hines, Ray H.			
Cottage and lot, Granite lake	1100	1100	47 85	Pollard cottage	500		
Hall, William Est.				45a ½ of Felt hill lot	100		
30a land and bldgs.	4200			Wood and timber	250	850	36 98
70a Stevens farm and little island	1900			Holt, Annie G.			
Wood and timber	200			5a land and bldgs.	800	800	34 80
142a Storey farm	1400			Holt, Chas. W. Est.			
Wood and timber	200			100a Holt farm and White hill	1000	1000	43 50
88a Priest farm	1700			Huntress, Frank E.			
Wood and timber	300			2 lots and boat house	1000	1000	43.50
60a City hill pasture	400			Huntsman-Trout, Mrs. Edw.			
120 Dakin pasture	1500			25a part of Brooks farm	200	200	8 70
4a Sharples land and bldgs.	1200			Jackson, Charles			
80 Melville pasture	600	13600	591 60	Land and cottage	800	800	34 80
Hammond, J. J.				Johnson, John W.			
248a Gunn lot	500	500	21.75	38a Wilder farm	2500	2500	108 75
Hanifin, Thomas				Johnson, Alfred W.			
33a Donkey pasture	100			Lot and cottage on Granite lake	500	500	21.75
57 Taylor lot	150						
120a Cheney lot	200						
Wood and							

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Joseph, Ruth			place	2000	87 00
Lot on			Marlboro Box Co.		
Tolman pond	100	4 35	150a timber on		
Kirk, Ruth			Stoddard place	500	21 75
Cottage and lot			Mason, W. L.		
Granite lake	1700	73 95	Cottage and lot	3000	
Klemperer, Paul			1a Munsell		
55a Thorne			lot and		
place	1400	60 90	cottage	2300	
Knight, A. H.			8a Traxler lot	300	
Cottage on			Lot on		
Granite lake	1000		Granite lake	400	261 00
Bldg. lot	200	52 50	Mason, Mrs. A. E.		
Koburg Realty Corp.			2½a land and		
Robbins lot	100		bldgs.	4500	
Spaulding mill			2½a Bass lot	500	
rights	100		Hale dam site	100	221 85
Boarding house	800		McLaren, James		
Mill lot and			5a part of		
water rights	1500	108 75	Hardy pasture	36	1 57
Laubshire,			McIntire, Laura		
Mrs. George			2a Tarbox land		
1a Brown lot	50	2 18	and cottage	1000	
Lau, Loraine			Lot on		
Taylor pasture	150		Granite lake	100	47 85
Wood and			McClure, Kenneth		
timber	450	26 10	55a Blodgett		
Law, Mrs. Alec			lot	100	
Griffin and			11a Tolman		
Osgood pasture,			hill lot	25	5 44
Town farm and			McMahon, John Jr.		
lead mine	3500		30a Rugg lot	50	
Wood and			Wood and		
timber	500		timber	150	8 70
Lot on Silver			Menter, Mrs. H. J.		
lake	400		75a Robbins lot	200	8 70
50a Fowler lot	250	202 28	Metcalf, Doris		
Leroux, Donald W.			Taylor lot	350	15 23
60a part of			Millbank,		
Kelly farm	150	6 53	Mrs. Robbins		
Linder, Chas. S.			Lightfoot farm	2300	
Land and bldgs.	700	30 45	Wood and		
Linder, Priscilla P.			timber	200	
Patrick lot	50	2 18	Lot on		
Little, Jessie O.			Silver lake	400	126 15
Cottage on			Miller, Mrs. Elizabeth		
Granite lake	2000	87 00	3a part of		
Lis, Michael			Hardy pasture	54	2 35
Reed cottage			Minick		
and camps	2000	87 00	Mrs. Gertrude		
Makechnie, A. N.			10a land		
6a land and			and bldgs.	1400	60 90
bldgs.	2500		Morrison, Isabel S.		
18a Whittier lot	400	126 15	Osgood place	2000	87 00
Mackey, Charles			Murdock, Leo		
60a Cram			Eustace lot	200	8 70

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax	
Murphy, Mrs. Jessie Munson place	600	600	26 10	76a land and bldgs.	1200	
New England Woodenware				Wood and timber	400	1600 69 60
100a Morse lot	200	200	8 70	Robertson Motor Co. 50a Priest lot	200	
Newberry, Dwight 1½a land and cottage	1600	1600	69 60	Wood and timber	200	400 17 40
Nunn, Arthur J. Lot and cottage	1400	1400	60 90	Rocco, Mrs. Marie 275a Knight and Richardson lot	500	
Olson, Mary C. 2 lots and boat house	550	550	23 92	Wood and timber	200	700 30 45
Osgood, Charles H. 40a 1/3 Int. in Osgood farm	100			Rodgers, C. R. Cottage and McClure lot	2100	2100 91 35
Wood and timber	100			Safford, Perley 650a City hill, Champney lot, Robbins farm Day lot, Powers lot and Osgood hill	1300	
265a Beals place	500			Wood and timber	2000	3300 143.55
Wood and timber	1500			Scott, Everet Wood lot	125	
108a Saccarapa	200			Wood and timber	75	200 8 70
Wood and timber	700			Seaver, L. & A. 100a Robbins lot	300	300 13 05
90a part of Patrick farm	200			Seaver, Edgar 55a Childs place	600	
Wood and timber	600			Wood and timber	600	1200 52 20
20a 1/3 Int. in Fay lot	100	4000	174.00	Sebastian, Josephine ½a lot and cottage	2100	
Parker, Leona 67a Holt farm	1200	1200	52 20	Lot on Granite lake	200	2300 100.05
Parroni, Mrs. Matti Buckminister lot	100	100	4 35	Shaw, Henry M. Cottage and lot	7000	7000 304.50
Partridge, Sidney Cottage on Tolman pond	1700	1700	73 95	Sheldon, Chas. M. 20a Saugus meadow	150	150 6.53
Patek, A. J. Land and bldgs.	3200	3200	139 20	Shepard, Elizabeth 15a lot on Silver lake	3500	3500 152 25
Philbrook, George Lot and cottage	1800	1800	78.30	Shortlidge, R. H. 148 Carrol pasture	1000	1000 43 50
Phillips, Mrs. E. W. 130a Day farm	1000	1000	43.50	Smith, Mrs. F. C. 48a land and bldgs	10000	
Platts, Box Co. 30a Farwell lot	250	250	10 88			
Putney & Rawson 43a part of W. A. Page place	200					
Wood and timber	200	400	17 40			
Redmond, Margaret						

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax	
Garage	300	10300	448 05	Goodhue lots	1600	
Smith, Philip L.				Wood and timber	2000	3600 156 60
Cottage on Upton farm	300	300	13 05	Warren, Anna H.		
Sparks, Katherine				½a Cross cottage	1000	1000 43 50
26a ½ Int. in Egbert farm	850	850	36 98	Ward, Allen H.		
Spaulding, Earl				45a Felt hill lot	100	
Land and bldgs.	2000	2000	87 00	Wood and timber	250	350 15 23
St. Gaudens, Homer Est.				Washburn, Paul C.		
Lot on Silver lake	200	200	8 70	10a cottage on Nubanusit	3800	
Stebbins, Roderick				Garage	300	4100 178.35
4a land and bldgs.	2000			Weaver, Eleanor		
70a Beals pasture	800	2800	121.80	Cottage on McIntire lot	1100	1100 47 85
Swett, Perley				Wells, Wellington		
26a Townes lot	100			20a White lot	300	300 13 05
78a part of Harris lot	250	350	15 23	Wheeler, Mura		
Teppema, Jan				Cottage and lot	800	
95a Patrick farm	\$2000	2000	87 00	Bldg lot	150	950 41 33
Thayer, Lucius E. Est.				Wiswall, Leroy		
50a Blodgett hill	1000	1000	43.50	18a Hilltop	100	
Thompson, Roscoe L.				Wood and timber	900	1000 43 50
200a Barker farm	1000			Whipple, Walter		
Wood and timber	200	1200	52.20	6a White place	3000	3000 130.50
Tolman, Roger M.				Wilder, Wilfred		
35a land and bldgs	900			4a part of Stone lot	50	50 2.18
Wood and timber	100	1000	43 50	Williams, W.		
Tribble, Joseph F.				10a lot and cottage on Tolman pond	3000	3000 130 50
Skinner place	2000	2000	87 00	Wright, Marybelle		
Tuttle, Gale T.				Cottage on Granite lake	1000	1000 43 50
Jackson cottage	2000	2000	87 00	Wright, Charles		
Veino, Avery G.				Gay cottage and garage	1600	
Kemp and Lewis and				48 Brown lot	500	2100 91 35

REPORT OF SELECTMEN

SUMMARY INVENTORY OF VALUATION

Description of property	Valuation
Land and buildings (exclusive of growing wood and timber)	\$421,976 00
Growing wood and timber	21,110 00
Electric plants	27,431 00
Horses, 21	1,600 00
Cows, 37	4,790 00
Other neat stock, 6	475 00
Sheep and goats, 3	30 00
Portable mills, 1	600 00
Wood, lumber, etc., pulp	666 00
Gasoline pumps and tanks	760 00
Stock in trade	1,000 00
Total valuation	\$480,438 00
(Exclusive of soldiers' exemptions and exemptions to blind)	467,788 00
Poll taxes, 111 at \$2.00	222 00
Total amount of taxes to be committed to collector including town and precinct taxes, poll taxes and national bank stock taxes	\$20,551 98
Average rate of taxation per one hundred dollars valuation for all purposes	
	\$4 35
Amount of property valuation exempted to soldiers	
	\$12,650 00
Number of inventories sent out	
	145
Number of inventories returned	
	84

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.

BERNARD F. RICHARDSON, Munsonville,
 WILMER C. TOLMAN, Chesham,
 WINSTON FRENCH, Nelson,
 Selectmen of Nelson.

CERTIFICATE

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

BERNARD F. RICHARDSON,
 WILMER C. TOLMAN,
 WINSTON FRENCH,
 Selectmen of Nelson.

**STATEMENT OF APPROPRIATIONS AND TAXES
 ASSESSED 1948**

Appropriations:

Town officers salaries	\$700 00
Town officers expenses	600 00
Town hall and buildings	600 00
Police department	75 00
Fire department	200 00
Blister rust—moth extermination	200 00
Vital statistics	10 00
Snow	3,500 00
Town road aid	337 69
Town maintenance	4,000 00
Insurance	150 00
Calcium chloride	400 00
McIntire road	250 00
Old Home Day	100 00
Bronze tablet	275 00
Snow fence	150 00
Libraries	25 00

Old age assistance	250 00
Memorial Day	60 00
Cemeteries	70 00
Damages and legal expense	1,260 00
Advertising and regional associations	45 00
Interest	200 00
Payments on principal of debt, tractor note	1,000 00
County tax	1,117 79
School tax	7,558 40

Total town and school appropriations	\$21,873 88
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Less: Estimated Revenues and Credits:

Interest and dividend tax	\$802 41
Railroad tax	40
Savings bank tax	90 00
Motor vehicle permit fees	471 02
Rent of town property	125 00
Interest received on taxes	104 29
Cash surplus	131 76

Total revenues and credits	1,724 88
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\$20,149 00

Plus overlay	473 98
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Net amount to be raised by taxation	\$20,622 98
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Less: Poll taxes at \$2.00	\$222 00
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222 00

Amount to be raised by property taxes on which tax rate is to be figured	\$20,400 98
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Taxes to be committed to collector:

Property taxes	\$20,400 98
Poll taxes at \$2.00, 111	222 00

Total taxes to be committed	\$20,622 98
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Tax rate	\$4 35
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COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending Dec, 31, 1948

Title of appropriation	Appropriations	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Town officers' salaries	\$700 00	\$700 00	\$698 00	\$2 00	
Town officers' expenses	600 00	600 00	452 75	147 25	
Election and registration			184 80		\$184 80
Expenses town hall	600 00	600 00	425 52	174 48	
Police department	75 00	75 00	86 75		1 75
Fire department for equipment	200 00	200 00		200 00	
Forest fire and repairs			237 54		237 54
Blister rust	200 00	200 00		200 00	
Vital statistics	10 00	10 00			
Town maintenance, summer	4,000 00	4,000 00	5,035 02		1,035 02
Town maintenance, winter	3,500 00	3,500 00	3,109 34		399 66
General expenses of highway department			226 97		226 97
T. R. A.	337 69	337 69	420 89		83 20
Libraries	25 00	25 00	25 00		
Old age assistance	250 00	250 00	133 62	116 38	
Memorial Day	60 00	60 00	45 15	14 85	
Bronze tablet	275 00	275 00	302 04		27 04
Old Home Day	100 00	100 00	100 00		

Comparative Statement of Appropriations and Expenditures—Continued

Title of Appropriation	Appropriations	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Cemeteries	70 00	70 00	60 00	10 00	
Taxes bought by town			173 04		173 04
Monadnock Region	45 00	45 00	45 00		
Interest on temporary loans			95 00		95 00
Interest on long term notes			175 80		175 80
Interest on trust funds			52 50		52 50
Snow fence	150 00	150 00	179 00		29 00
Payment on long term note	1,000 00	1,000 00	1,000 00		
County tax			1,117 79		1,117 79
School tax	7,558 40	7,558 4	5,208 40	2,350 00	
Totals	<u>\$20,156 09</u>	<u>\$20,156 09</u>	<u>\$19,991 19</u>	<u>\$3,214 96</u>	<u>\$3,839 11</u>
					3,214 96
					<u>\$624 15</u>
					Net overdraft of appropriations

FINANCIAL REPORT
OF THE TOWN OF NELSON
IN CHESHIRE COUNTY
 For the Fiscal Year Ended December 31, 1948

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.

BERNARD F. RICHARDSON,
 WILMER C. TOLMAN,
 WINSTON H. FRENCH,
 Selectmen of Nelson.
 FLORENCE TOLMAN,
 Treasurer.

ASSETS

Cash:	
In hands of treasurer	\$1,750 79
Capital reserve funds:	
(a) Equipment	500 00
Unredeemed taxes:	
(b) Levy of 1947	184 13
(c) Levy of 1946	42 71
Uncollected taxes:	
(a) Levy of 1948	4,032 37
(b) Levy of 1947	9 50
 Total assets	 \$6,519 50
Excess of liabilities over assets (net debt)	4,414 90
 Grand total	 \$10,934 40

Net debt, December 31, 1947	5,536 55
Net debt, December 31, 1948	3,914 90
Decrease of debt	1,621 65
Debt due to snow removal.	

LIABILITIES

Accounts owed by the town:

Fire equipment	\$200 00
Pine blister rust control	200 00

Due to school districts:

(a) Dog licenses	66 00
(b) Balance of appropriation	3,358 40
Capital reserve funds (offsets similar asset account)	500 00

Long term notes outstanding:

Tractor note	4,860 00
Trust funds, amount of principal used by town	1,750 00

Total liabilities	<u>\$10,934 40</u>
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Grand total	<u>\$10,934 40</u>
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RECEIPTS

Current revenue:

From local taxes:

1. Property taxes—current year	\$16,440 78
2. Poll taxes—current year—regular @ \$2	136 00
4. Total current year's taxes collect- ed and remitted	\$16,576 78
5. Property taxes—previous years	1,546 48
6. Poll taxes—previous years— regular @ \$2	50 00
7. Poll taxes—previous years— special @ \$3	3 00
8. Interest received on taxes	88 43

From state:

10. For highways and bridges:	
(b) For Class V highway maintenance	183 30
11. Interest and dividend tax	711 74
13. Savings bank tax	79 06
17. Fighting forest fires	80 57
18. Bounties	79 50

From local sources, except taxes:

22. Dog licenses	66 00
25. Rent of town property—town hall	
\$120.00, tractor \$694.40	814 40
27. Filing fees	4 00
31. Registration of motor vehicles,	
1948 permits	523 05
Total current revenue receipts	<u>\$20,806 31</u>

Receipts other than current revenue:

32. Temporary loans in anticipation	
of taxes during year	\$9,000 00
36. Refunds	43 85
Total receipts other than current revenue	<u>9,043 85</u>
Cash on hand January 1, 1948	1,678 66
Grand total	<u>\$31,528 82</u>

PAYMENTS

Current maintenance expenses:

General government:

1. Town officer's salaries	\$698 00
2. Town officer's expenses	452 75
3. Election and registration expenses	184 80
5. Expenses town hall and other	
town buildings	425 52

Protection of persons and property:

6. Police department	86 75
7. Fire department, including	
forest fires	237 54

9.	Bounties	98 00
10.	Insurance	138 38
	Health:	
12.	Vital statistics	5 50
	Highways and bridges:	
14.	Town road aid	420 89
15.	Town maintenance (summer \$5,035.02), (winter \$3,109.34)	8,144 36
16.	Calcium chloride, Class V roads	368 42
17.	General expenses of highway department	226 97
	Libraries:	
18.	Libraries	25 00
	Public welfare:	
19.	Old age assistance	133 62
	Patriotic purposes:	
22.	Memorial Day	45 15
23.	Bronze tablet	302 04
	Recreation:	
24.	Old Home Day	100 00
	Public service enterprises:	
17.	Cemeteries, including hearse hire	60 00
	Unclassified:	
29.	Damages to car	27 35
30.	Advertising and Regional Associations	45 00
31.	Taxes bought by town	173 04
32.	Refunds	50 46
	Total current maintenance expenses	<hr/> \$12,449 54
	Interest:	
33.	Paid on temporary loans in anticipation of taxes	\$95 00
34.	Paid on long term notes	175 80

36. Paid on principal of trust funds used by towns	52 50	
Total interest payments		323 30
Outlay for new construction and permanent improvements:		
37. Snow fence	\$179 00	
Total outlay payments		179 00
Indebtedness:		
45. Payments on temporary loans in anticipation of taxes	\$9,000 00	
46. Payments on long term notes	1,000 00	
48. Payments to capital reserve funds, 1947	500 00	
Total indebtedness payments		10,500 00
Payments to other governmental divisions:		
52. Taxes paid to county	1,117 79	
54. Payments to School Districts (approp.—\$5,208.40)	5,208 40	
Total payments to other governmental divisions		6,326 19
Cash on hand December 31, 1948		1,750 79
Grand total		<u>\$31,528 82</u>

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings	\$3,000 00
2. Libraries, lands and buildings	4,000 00
Furniture and equipment	400 00
4. Fire department, equipment	700 00
5. Highway department, lands and buildings	2,500 00
Equipment	11,000 00
9. Schools, lands and buildings	3,000 00
Equipment	500 00
Total	<u>\$25,100 00</u>

STATEMENT OF BONDED DEBT
TOWN OF NELSON

Showing annual maturities of outstanding long term note.

Highway equipment:

Original amount	\$5,860 00 @ 3%	
1949		\$1,000 00
1950		1,000 00
1951		1,000 00
1952		1,000 00
1953		860 00
		<hr/> \$4,860 00

REPORT OF TOWN CLERK

Received from auto permits	\$523 05	
Paid treasurer		\$523 05
Received from dog licenses	\$72 00	
Less fees	6 00	
		<hr/>
Paid treasurer		66 00
Paid treasurer filing fees		4 00
		<hr/> \$593 05

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF TAX COLLECTOR

UNCOLLECTED TAXES AS OF DEC. 31, 1948

Levy of 1947

Ellis, John	\$5 50
Sherrard, W. J.	2 00
Page, Ralph	2 00

I hereby certify that the above list showing names and amount due from each delinquent taxpayer as of Dec. 31, 1948 on account of tax levy of 1947 is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

UNCOLLECTED TAXES AS OF DEC. 31, 1948

LEVY OF 1948

Resident

Ball, Doris	\$2 00
Ball, Frank	6 53
Brooks, Carl	8 70
Boles, Alton	142 94
Boles, Millicent	2 00
Burt, Rachel	2 00
Burt, Raymond	80 30
Creamer, Florence	2 00
Creamer, Joseph	15 05
Damboise, Joseph	4 35
Dutton, D. W.	415 43
Fisher, Blanche	89 00
Floyd, Rolfe Jr.	310 85
Floyd, Frances	2 00
Frazier, William H.	2 06
Hammond, Fanny	2 00
Hutchins, Agnes	2 00
Hutchins, Walter	49 85

Little, George	2 00
McInnes, Hugh	2 00
McIntire, William	243 60
Minor, Norma	2 00
Monroe, Florence	45 50
Morey, Stephen	2 00
Penniman, Charles	80 30
Penniman, Mary	2 00
Poland, Edgar	6 35
Poland, Florence	2 00
Poland, Forrest	6 35
Poland, Mrs. Forrest	2 00
Poland, John	43 50
Poland, Orvil	2 00
Sherrard, W. J.	2 00
Stevens, Susie	26 10
Tolman, Newton	89 00
Tolman, Janet	2 00
Tompkins, Howard	21 75
Tompkins, Irene	2 00
Towne, Helen	6 35
Trowbridge, C. P.	160 95
Trask, Vivian	2 00
Warner, Grace	49 85
Warner, Arlene	2 00
Warner, Don	23 97
White, Barbara	180 35
White, Barrie	2 00

Non-Resident

Ames, Ira	\$91 35
Barr, Ruth	91 35
Blanchard, Jerry	21 75
Cameron, Richard	10 88
Carey, Forrest	30 45
Coffin, Eugene	169 60
deBussy, K.	13 05
Egbert, Victor	39 15
Felix, Mildred	130 50

Gauthier, Fred	8 70
Granite Lake Camp	556 80
Hanifin, Thomas	97 88
Joseph, Ruth	4 35
Koburg Realty Corp.	108 75
Menter, Mrs. H.	8 70
Metcalf, Doris	15 23
Olson, Mary	23 92
Shaw, Henry	304 50
Shortlidge, R. J.	43 50
Sparks, Catherine	36 98
Spaulding, Earl	87 00
Tribble, Joseph	87 00

I hereby certify that the above list showing names and amount due from each delinquent taxpayer as of Dec. 31, 1948 on account of tax levy of 1948 is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

SUMMARY OF TAX SALES ACCOUNTS
AS OF DEC. 31, 1948

—DR.—

Tax sale on account of levies of:	1947	1946
Taxes sold to town	\$184 13	
Balance of unredeemed taxes— Jan. 1, 1948		\$42 71
Total debits	\$184 13	\$42 71

—CR.—

Unredeemed taxes at close of year	\$184 13	\$42 71
Total credits	\$184 13	\$42 71

Unredeemed taxes from tax sales on account of levies of:		
	1947	1946
Koburg Realty Corp.	\$100 75	
Burt, Raymond	83 38	
Carey, Forrest		\$42 71
	<hr/>	
	\$184 13	\$42 71

SUMMARY OF WARRANT

Levy of 1947

—DR.—

Uncollected taxes—as of Jan. 1, 1948:

Property taxes	\$1,549 98	
Poll taxes	52 00	
	<hr/>	
		\$1,601 98
Added taxes:		
Poll taxes	\$2 00	
Interest and penalties during fiscal year ended Dec. 31, 1948	79 41	
	<hr/>	
Total debits		\$1,683 39

—CR.—

Remittances to treasurer during fiscal
year ended Dec. 31, 1948:

Property taxes	\$1,546 48	
Poll taxes	46 00	
Interest and penalties	79 41	
Abatements made during year	2 00	
Uncollected taxes as per collector's list:		
Poll taxes	6 00	
Property taxes	3 50	
	<hr/>	
Total credits		\$1,683 39

SUMMARY OF WARRANT

Levy of 1948

—DR.—

Taxes committed to collector:

Property taxes	\$20,401 15	
Poll taxes	222 00	
		<hr/>
Total warrant	\$20,623 15	
Interest collected	2 64	
Penalties	4 60	
Total debits		<hr/> \$20,630 39

—CR.—

Remittances to treasurer:

Property taxes	\$16,440 78
Poll taxes	136 00
Interest collected	2 64
Penalties collected	4 60
Abatements	14 00

Uncollected taxes as per collector's list:

Property taxes	3,960 37	
Poll taxes	72 00	
		<hr/>
Total credits		\$20,630 39

LEVIES OF 1945 AND 1946

—DR.—

Uncollected taxes as of Jan. 1, 1948:

Poll taxes, regular @ \$2.00	\$2 00	
Poll taxes, special @ \$5.00	5 00	
Interest and penalties	1 78	
		<hr/>
Total debits		\$8 78

—CR.—

Remittances to treasurer during fiscal
year ended Dec. 31, 1948:

Poll taxes, regular @ \$2.00	\$4 00	
Poll taxes, special @ \$3.00	3 00	
Interest and penalties	1 78	
		<hr/>
Total credits		\$8 78

TOWN TREASURER'S REPORT

RECEIPTS

Taxes	\$18,264.69
Bank loans	9,000 00
Bounties	79 50
Rent of tractor	694 40
Fire bills	80 57
Auto permits	523 05
Dog licenses	66 00
Class V highways	183 30
Refund T. R. A.	43 85
Savings bank tax	79 06
Interest and dividend tax	711 74
Filing fees	4 00
Rent of town hall	120 00
	<hr/>
	\$29,850 16
Balance on hand Jan. 1, 1948	\$1,678 66
Receipts	29,850 16
	<hr/>
Payments	\$31,528 82
	29,778 03
	<hr/>
Balance	\$1,750 79

FLORENCE TOLMAN,
Treasurer.

DETAILED STATEMENT

Detail No. 1. Salaries of Town Officers:

Bernard F. Richardson, selectman	\$150 00
Winston French, selectman	85 00
Wilmer C. Tolman, selectman	60 00
Frank E. Upton, tax collector	200 00
Mildred Quigley, town clerk	75 00
Florence Tolman, town treasurer	60 00
Bernard F. Richardson, health officer	10 00
Francis Tolman, auditor	15 00
Harold Tompkins, constable	10 00
Ruby Murdough, overseer of poor	10 00
Gordon Tolman, moderator, 1947	5 00
Gordon Tolman, moderator, 1948	8 00
	\$698 00

Detail No. 2. Expenses Town Officers:

Chase's Book Store, supplies	\$27 28
Winfield Chaplin, tax sale mortgage list (1947)	3 50
E. C. Eastman Co. Inc., dog tags and book	8 41
Winfield Chaplin, transfer cards	8 60
Sentinel Printing Co., town reports	175 95
U. S. Auto & Truck Guide for town clerk	4 50
Esther G. Bennett, deceased owners of property	30
N. H. Tax collectors association fee	2 00
Frank E. Upton, costs of tax sale	11 09
Winfield Chaplin, tax sale mortgage list (1948)	2 50
B. F. Richardson, selectman	33 50
B. F. Richardson, tax commission meeting	8 00
Winston French, tax commission meeting	8 00
B. F. Richardson, conference with Atty. Turner	5 00
Mildred Quigley, auto permit fees	49 00
Mildred Quigley, expenses town clerk	17 00

Florence Tolman, expenses town treasurer	13 00
Spencer Hardware Co., police badges	6 50
Frank Upton, expenses tax collector	34 12
Assessors Association fee	2 00
Palmer Ins. Co., town officers bonds	32 50
	<hr/>
	\$452 75

Detail No. 3. Expenses of town buildings:

Maurice Tolman, janitor	\$41 70
Robert Curtis, wood for town hall	9 00
Walter Hutchins, repairs on town hall	7 90
Winston French, wood and labor	15 00
New England Tel. & Tel., phone at town barn	3 74
Winston French, mowing common and paint for town hall	7 00
Eugene Smith, work on piano in town hall	8 00
Frank E. Upton Jr., hauling wood for town hall	5 00
Davis Oil Co., oil for town barn	232 30
Public Service Co., electricity	95 88
	<hr/>
	\$425 52

Detail No. 4. Election expenses:

Gordon F. Tolman, moderator	\$20 00
Arvilla Tolman, supervisor (1947)	9 40
Arvilla Tolman, supervisor	27 00
D. Page Wheelwright, supervisor	26 00
Ruth Staples, supervisor	27 00
Norma Upton, ballot clerk	24 00
Francis Tolman, ballot clerk	24 00
Harold Tompkins, ballot clerk	8 00
Janet Tolman, ballot clerk	16 00
Chase's Book Store	3 40
	<hr/>
	\$184 80

Detail No. 5. Police Dept.:

W. L. Guillow, care of tramps	\$76 75
Howard Tompkins, accidents	10 00
	<hr/>
	\$86 75

Detail No. 6. Highways and bridges:

Edward F. Murdough, town maintenance	\$5,035 02
Edward Murdough, snow removal	2,967 84
Towns share of T. R. A.	337 69
Edward Murdough, additional pay for T. R. A. labor	83 20
Frank Upton Jr., clearing road	3 00
Town of Sullivan, snow removal	38 50
	<hr/>
	\$8,465 25

Detail No. 7. Public Welfare:

State of N. H., old age assistance	\$32 94
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Detail No. 8. Patriotic Purposes:

Flowers for Memorial day	\$29 40
Flags for Memorial day	15 75
	<hr/>
	\$45 15

Detail No. 9. Bronze tablet with soldiers names:

Louis Pasquarelli, labor and tablet	\$290 04
Thomas Rowe, truck and labor	12 00
	<hr/>
	\$302 04

Detail No. 10. Care of Cemeteries:

Maurice Tolman	\$60 00
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Detail No. 11. Old Home Day:

Richard Upton	\$100 00
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Detail No. 12. Monadnock Region:

Treasurer	\$45 00
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Detail No. 13. Snow fence:

Merrimack Farmers	\$179 00
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Detail No. 14. Refund on taxes:

Charles Eames	\$50 46
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Detail No. 15. Damages to car on Bailey bridge:

Ashley Motors, Marlow, N. H.	\$27 35
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Detail No. 16. Schools:	
Balance of 1947 appropriation	\$1,008 40
Part of 1948 appropriation	4,200 40
	<hr/>
	\$5,208 40

Detail No. 17. Insurance:	
G. H. Aldrich & Sons, on books	\$4 50
Mason Insurance Agency, on buildings	133 88
	<hr/>
	\$138 38

Detail No. 18. Fire Department:	
Winston French, 2 gal. alcohol for fire truck	\$2 80
B. F. Richardson, work and repairs on fire truck	23 00
New England Explosive Corp., dynamite for water hole	12 75
James Coffin, couplings for fire hose	8 75
Worcesters garage, Dublin, work on fire truck	6 00
	<hr/>
	\$53 30

Detail No. 19. Interest:	
Treasurer of trust funds	\$52 50
Keene National Bank, on temporary loans	95 00
Long term note	175 80
	<hr/>
	\$323 30

Detail No. 20. Temporary notes:	
Keene National Bank	\$9,000 00

Detail No. 21. Payment on tractor note:	
Keene National Bank	\$1,000 00

Detail No. 22. Capital Reserve Fund (1947):	
Treasurer of Trust Funds	\$500 00

Detail No. 23. Tractor rent to other towns:	
Edward Murdough	\$226 97

Detail No. 24. Forest fires:

Treasurer, City of Keene	\$5 00
B. F. Richardson, warden	179 24

\$184 24

Detail No. 25. Libraries:

Wilmer C. Tolman	\$25 00
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Detail No. 26. Taxes bought by town:

Frank E. Upton, collector	\$173 04
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Detail No. 27. Bounties:

Bernard F. Richardson	\$45 00
Winston French	26 00
Wilmer C. Tolman	27 00

\$98 00

REPORT OF ROAD AGENT

McINTIRE ROAD

Edward Murdough, 32 hours @ \$1.05	\$33 60
Don Warner, 36 hours @ \$1.00	36 00
Claude Hutchins, 24 hours @ \$1.00	24 00
George Curtis, 28 hours @ \$1.00	28 00
Henry Abare, 74 yards gravel @ \$.10	7 40
Berger metal culvert	101 20
Edward Murdough, truck 9 hours @ \$2.20	19 80
<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>	
Amount expended	\$250 00
Amount drawn from town	250 00

GASOLINE TAX RECEIVED FROM STATE

CUTTING BRUSH AND GRAVELING

FROM DIXON'S CORNER TO FRANK UPTON'S

Edward Murdough, 22½ hours @ \$1.05	\$23 63
Arnold Miner, 8 hours @ \$1.00	8 00
Claude Hutchins, 19½ hours @ \$1.00	19 50
Don Warner, 18 hours @ \$1.00	18 00
George Curtis, 17 hours @ \$1.00	17 00
Joseph Creamer, 17 hours @ \$1.00	17 00
Leonard Frazier, 3½ hours @ \$1.00	3 50
Edward Murdough, 22 hours @ \$2.20	48 40
Wilmer Tolman, 180 yds. gravel @ \$.10	18 00
Ethel Priest, 100 yds. gravel @ \$.10	10 00
<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>	
Amount expended	\$183 03
Amount drawn from town	183 03

MAINTENANCE

From Jan. 1, 1948 to Jan. 1, 1949

Edward Murdough, 553 hours @ \$1.05	\$581 65
George Curtis, 438½ hours @ \$1.00	438 50

Claude Hutchins, 292½ hours @ \$1.00	292 50
Joseph Creamer, 309½ hours @ \$1.00	309 50
Arnold Miner, 131 hours @ \$1.00	131 00
Don Warner, 605 hours @ \$1.00	605 00
Terrance Quigley, 124 hours @ \$1.00	124 00
Robert Carpenter, 55 hours @ \$1.00	55 00
Edgar Poland, 6 hours @ \$1.00	6 00
John Poland, 8 hours @ \$1.00	8 00
Clyde Hutchins, 4 hours @ \$1.00	4 00
Everett Pearl, 5 hours @ \$1.00	5 00
Olton, Pearl, 5 hours @ \$1.00	5 00
Percy Flood, 65½ hours @ \$1.00	65 50
Leonard Frazier, 4½ hours @ \$1.00	4 50
Raymond Burt and team, 5 hours @ \$2.00	10 00
W. O. Conrad, 22 hours—tractor, 3 hours @ \$2.00	28 00
Edward Murdough, truck 350 hours @ \$1.60	560 00
Edward Murdough, truck 150 hours @ \$2.20	330 00
Wilmer Tolman, 193 yds. gravel @ \$.10	19 30
Ethel Priest, 642 yds. gravel @ \$.10	64 20
George Curtis, 152 yds. gravel @ \$.10	15 20
Henry Abare, 456 yds. gravel @ \$.10	45 60
M. S. Perkins, labor on road machine	4 98
Arthur Whitcomb, Durfee mix	35 33
Spencer Hardware, cables and supplies	41 46
D. W. Leroux, 2,566 ft. bridge plank	167 29
Lewis Jackson, 270 ft. bridge plank	16 20
Thomas Hanifin, 300 ft. bridge plank	24 00
Edward Murdough, telephone calls	2 25
Northeastern Petroleum, track roll grease	28 13
Sunshine Feed Store, 2 shovels	4 00
Sibley Oil Co., gas and oil	268 55
Perkins, Bassett & Wright, supplies	5 85
New England Explosives, dynamite and caps	26 13
Sheldon Barker, gas	21 88
Berger Metal Culvert	192 33
Fred Huntley, rake teeth	36 15
Amount expended	\$4,601 99
Amount drawn from town	4,601 99

SNOW REMOVAL

From Jan. 1, 1948 to Jan. 1, 1949

Edward Murdough, 367½ hours @ \$1.05	\$385 89
Claude Hutchins, 275½ hours @ \$1.00	275 50
Frank Ball, 148 hours @ \$1.00	148 00
Walter Hutchins, 308 hours @ \$1.00	308 00
Don Warner, 116 hours @ \$1.00	116 00
George Curtis, 40½ hours @ \$1.00	40 50
Joseph Creamer, 30 hours @ \$1.00	30 00
William McIntire, 77½ hours @ \$1.00	77 50
Percy Flood, 40 hours @ \$1.00	40 00
Victor Hutchins, 33½ hours @ \$1.00	33 50
Ernest Breed, 29 hours @ \$1.00	29 00
John Warner, 8 hours @ \$1.00	8 00
Orville Poland, 11 hours @ \$1.00	11 00
Maurice Tolman, 2½ hours @ \$1.00	2 50
Albert Carpenter, 50 hours @ \$1.00	50 00
Arnold Miner, 43½ hours @ \$1.00	43 50
Terrance Quigley, 18½ hours @ \$1.00	18 50
Everett Pearl, 13 hours @ \$1.00	13 00
Olton Pearl, 2 hours @ \$1.00	2 00
Clyde Hutchins, 11 hours @ \$1.00	11 00
Sheldon Barker Jr., 1½ hours @ \$1.00	1 50
Edward Murdough, truck, 120½ hours @ \$1.60	192 80
Edward Murdough, truck, 28½ hours @ \$2.20	62 70
Clyde Coombs, parts and labor	186 21
Johnson Motor, tools and spark plugs	12 72
Perley Wilcox, coil and condensor	6 30
Sheldon Barker, gas and anti freeze	95 25
Perkins, Bassett & Wright, supplies	19 78
Casselini & Venable, parts	12 43
Spencer Hardware, supplies	42 57
Northeastern Petroleum, track roll grease	25 00
Elm City Grain, 1 ton salt	24 00
Lowell's Service Station, battery	16 00
Leo Caron, soldering gas tank and cutting plate	8 25
Sibley Oil Co., gas and oil	286 80
Wyman & Ball, welding and rebuilding grousers	227 60

John Hammond, gas	10 00
M. S. Perkins, steel, labor and rebuilding grousers	182 54
	<hr/>
Amount expended	\$3,067 84
Amount drawn from town	3,067 84

EDWARD MURDOUGH,
Road Agent.

**REPORT OF SUPERINTENDENT AND
SEXTON 1948**
NELSON VILLAGE CEMETERY
Supt. and Sexton, Maurice D. Tolman

<u>APRIL</u>		
Maurice D. Tolman, 1 day, 4 hours	\$12 00	
		\$12 00
<u>MAY</u>		
Maurice D. Tolman, 5 days	\$40 00	
		\$40 00
<u>JUNE</u>		
Maurice D. Tolman, 4 hours	\$4 00	
M. Jackson and truck, 2 hours	4 00	
		\$8 00
<u>JULY</u>		
Maurice D. Tolman, 1 day	\$8 00	
		\$8 00
		\$68 00
Received from trust funds		68 00

DETAILED ACCOUNT

Maurice D. Tolman		
April 28—4 hours	\$4 00	
April 29—8 hours	8 00	
		\$12 00

MAY

May 3—4 hours	\$4 00
May 5—4 hours	4 00
May 6—4 hours	4 00

 \$12 00

MAY 1948

May 10—4 hours	\$4 00
May 15—5 hours	5 00
May 20—3 hours	3 00
May 26—6 hours	6 00
May 27—4 hours	4 00
May 28—6 hours	6 00

 \$28 00

JUNE

June 5—1 hour	\$1 00
June 15—3 hours	3 00

 \$4 00

M. Jackson and Truck

June 5—2 hours	\$4 00
----------------	--------

 \$4 00

JULY

July 7—4 hours	\$4 00
July 8—4 hours	4 00

 \$8 00

 \$68 00

Received from trust funds 68 00

REPORT OF TRUST FUNDS, TOWN OF NELSON

ON DECEMBER 31, 1948

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1902	Melville Cemetery Trust Fund	Loaned Town†	\$200.00	3%	\$27.14	\$6.54	\$8.00	\$25.68
1903	Bancroft Cemetery Trust Fund	Loaned Town†	100.00	3%	13.63	3.26	2.00	14.89
1906	Whitney Cemetery Trust Fund	Loaned Town†	50.00	3%	9.11	1.68	1.50	9.29
1908	Charles Atwood Cemetery Trust Fund	Loaned Town†	50.00	3%	6.16	1.62	1.50	6.28
1909	Flora Bryant Cemetery Trust Fund	Loaned Town†	50.00	3%	13.34	1.76	1.50	13.60
1910	Russell Kittredge Cemetery Trust Fund	Loaned Town†	100.00	3%	16.66	3.32	2.00	17.98
1921	James Derby Cemetery Trust Fund	Loaned Town†	300.00	3%	57.04	10.11	2.00	65.15
1923	Wilson Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2%	17.14	2.35	1.50	17.99
1928	Isaac White Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	50.00	2%	5.16	1.10	1.50	4.76
1932	Henry Melville Cemetery Trust Fund	\$1,100 dep. Chesh. Co. Savings Bank	2,000.00	2%	163.83	52.39	45.50	170.72
1932	Henry Melville Library Trust Fund	\$900 loaned town† Deposited in Cheshire Co. Savings Bank	1,000.00	2%	20.10	20.10	20.10	
1933	Delia H. Snow Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2%	20.38	2.41	.50	22.29
1946	Edric B. Smith Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2%	3.08	2.07	.50	4.65
Totals			\$4,200.00		\$352.67	\$108.71	\$88.10	\$373.28

†Note given

CORA J. TOLMAN
ARVILLA C. TOLMAN
ADA B. UPTON

} Trustees.

LIBRARY REPORT

Jan. 1 to Dec. 31, 1948

Total number of volumes in library	4,059
Number of volumes purchased	17
Number of volumes presented	74
Number of volumes circulated	566
Number of periodicals circulated	123
Total number of volumes and periodicals circulated, including 7 volumes lent by State Library Ex- tension Service	689

ALICE W. SHARPLES,
Librarian.

LIBRARY FINANCIAL REPORT

January 1-December 31, 1948

RECEIPTS

On hand Jan. 1, 1948, cash	\$121 81
White fund	66 46
Interest on Melville fund	25 15
Dividends from Am. Tel. & Tel. stock	108 00
Town appropriation	25 00
Gift	50
	\$346 92

PAYMENTS

Mason Ins. Agency	\$20 00
Palmer Ins. Agency	9 56
Books	29 47
Postage	12
Library supplies	9 90
Alice W. Sharples, librarian	52 00
William H. Sharples, janitor	15 00
Thomas Rowe, cleaning grounds, straightening steps	30 00
	\$166 05
White fund	\$66 46
Cash	114 41
	\$180 87

Balance in treasury, Dec. 31, 1948

WILMER C. TOLMAN,
Treasurer.

TOWN HALL

Report of Maurice D. Tolman
Janitor, 1948

Jan. 22	Shoveled snow	\$1 00
Feb. 15	Shoveled snow, fire, meeting	1 00
Mar. 8	Rails and booths up, fire for check list	2 00
Mar. 9	Care fire for town meeting	1 00
April 15	Care of hall and fire, selectmen	1 25
May 9	Fire, meeting, care of hall	1 00
May 18	Raking up shingles	1 50
May 22	Removing shingles by truck	4 50
July 10	Cleaning around building	75
Sept. 13	Rails and booths up for checklist	1 50
Sept. 17	Rails down, clean hall	1 00
Oct. 28	Rails, booths up, fire	1 50
Nov. 2	Care of fire and hall	1 00
Dec.	Rails and booths down	1 00
	Care of hall for 20 dances	20 00

SUPPLIES FOR 1948

4 pkgs. floor wax	60
4 toilet paper	60
Lime	50

\$41 70

Town hall rent received, 20 dances	\$120 00
Benefit dance and Red Cross dance—No charge.	

AUDITOR'S REPORT

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agent, Tax Collector, Library Financial Report and Superintendent of the Cemetery and Sexton and find them correctly cast and properly vouched.

FRANCIS TOLMAN,
Auditor.

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

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

You are hereby notified to meet at the Nelson Town Hall in said district on the eighth day of March 1949, at 1:30 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 if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see what sum the district will vote to raise and appropriate for transportation of pupils to high school.

10. To see if the district will vote to raise and appropriate the sum of one hundred and twenty-five dollars (\$125) for regular classroom instruction in music by a special music teacher employed in conjunction with other school districts.

11. To see if the district will authorize the school board to study the feasibility of the school district becoming a member of a cooperative school district, request the State Board of Education to assist in the preparation of a plan for the proposed cooperative school district and prepare a complete report to the school district for presentation at either a special meeting called in accordance with New Hampshire Revised Laws, Chapter 139, or at the next annual school district meeting.

To transact any other business that may legally come before said meeting.

Given under our hands at said Nelson this 22nd day of January 1949.

EARL W. BARRETT,
WINSTON H. FRENCH,
AGNES HUTCHINS,

School Board.

A true copy of Warrant—Attest:

EARL W. BARRETT,
WINSTON H. FRENCH,
AGNES HUTCHINS,

School Board.

FINANCIAL REPORT OF THE NELSON SCHOOL DISTRICT

For the Fiscal Year Beginning July 1, 1947,
Ending June 30, 1948

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my 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 forms prescribed by the State Tax Commission.

JOHN H. FRYE,

Superintendent.

EARL W. BARRETT,

WINSTON H. FRENCH,

AGNES G. HUTCHINS,

School Board.

June 30, 1948.

RECEIPTS

State and federal aid:	
Equalization and general aid	\$1,006 79
Local taxation:	
For support of schools, tuition, salaries, debt and interest and other statutory obligations	4,775 00
Special appropriations	510 00
From sources other than taxation:	
Dog licenses (from selectmen)	84 00
Total receipts from all sources	\$6,375 79
Cash on hand at beginning of year, July 1, 1947	1,014 00
Grand total	\$7,389 79

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Nelson, N. H., of which this is a true summary for the fiscal year ending June 30, 1948, and find them correctly cast and properly vouched.

FRANCIS W. TOLMAN,
Auditor.

July 12, 1948.

PAYMENTS

Salaries of district officers	\$75 00
Superintendent's excess salary	72 50
Tax for state wide supervision	74 00
Expenses of administration	77 41
Teachers' salaries	1,901 72
Text books	165 35
Scholars' supplies	16 39
Other expenses of instruction	14 66
Janitor's salary	100 00
Fuel	317 76
Water, light and janitor's supplies	30 37
Repairs and replacements	610 12
Health supervision	102 67
Transportation of pupils	1,508 00
Tuition, elementary and secondary	1,066 78
Other special activities	1 75
State retirement assessment	8 40
New equipment	730 94
Improvements to buildings	270 36
<hr/>	
Total payments for all purposes	\$7,144 18
Cash on hand at end of year, June 30, 1948	245 61
<hr/>	
Grand total	\$7,389 79

BALANCE SHEET, JUNE 30, 1948

ASSETS

Cash on hand	\$245 61	
Accounts due from town	84 00	
	<hr/>	
Total assets	\$329 61	
Net debt	0 00	
	<hr/>	
Grand total		\$329 61

LIABILITIES

Total liabilities	\$0 00	
Surplus (excess of assets over liabilities)	329 61	
	<hr/>	
Grand total		\$329 61

SCHOOL TREASURER'S REPORT

Fiscal Year Ending June 30, 1948

Cash on hand June 30, 1947	\$1,014 00
Received from selectmen:	
Appropriations for current year	\$5,285 00
Dog tax	84 00
Received from state treasurer,	
State aid	1,006 79
	6,375 79
Total amount available for fiscal year	\$7,389 79
Less school board orders paid	7,144 18
	\$245 61
Balance on hand as of June 30, 1948	

DORIS H. BALL,
District Treasurer.

June 30, 1948.

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 Nelson, N. H., of which the above is a true summary for the fiscal year ending June 30, 1948, and find them correct in all respects.

FRANCIS W. TOLMAN,
Auditor.

July 12, 1948.

DETAILED STATEMENT OF RECEIPTS

1947:		
July 1	Cash balance	\$1,014 00
Oct. 15	Town treasurer, appropriation	1,000 00
Dec. 3	Town treasurer, appropriation	500 00
Dec. 20	State of New Hampshire, state aid	1,006 79
Dec. 20	Town treasurer, appropriation	1,000 00
Dec. 20	Town treasurer, dog tax	84 00
1948:		
Jan. 15	Town treasurer, appropriation	1,776 60
June 15	Town treasurer, appropriation	1,008 40
Total receipts during year		<hr/> \$7,389 79

SCHOOL BOARD'S ESTIMATE FOR 1949-1950
SCHOOL DISTRICT OF NELSON

DETAILED STATEMENT OF EXPENDITURES

Support of schools:

Teacher's salary	\$2,300 00
Textbooks	200 00
Scholars' supplies	200 00
Flags and appurtenances	5 00
Other expenses of instruction	75 00
Janitor services	100 00
Fuel	200 00
Water, light and janitor's supplies	75 00
Minor repairs and expenses	250 00
Health supervision (medical inspection)	150 00
Transportation of pupils	2,000 00
Payment of elementary tuitions	650 00
Other special activities	100 00
New equipment	100 00
	\$6,405 00

Other statutory requirements:

Salaries of district officers (fixed by district)	\$100 00
Truant officer and school census	10 00
Tuition in high schools and academies (estimated)	1,800 00
Superintendent's excess salary (fixed by union)	67 00
Per capita tax (report of state treasurer)	88 00

Other obligations imposed by law or established by the district:

Teachers' retirement assessment	110 00
Administration	100 00
	\$2,275 00
Total amount to meet school board's budget	\$8,680 00

ESTIMATED INCOME OF DISTRICT

Balance, June 30, 1949 (estimated)	\$100 00
State aid (December 1949 allotment)	1,000 00
Dog tax (estimated)	75 00
	<hr/>
Deduct total estimated income not raised by taxation	1,175 00
	<hr/>
Assessment required to balance school board's budget	\$7,505 00

EARL W. BARRETT,
WINSTON H. FRENCH,
AGNES G. HUTCHINS,

School Board.

Nelson, N. H., January 22, 1949.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Nelson :

I herein submit my sixth annual report as Superintendent of Schools.

The expanding role of public education emphasizes the need for improvements in our rural schools. "School authorities agree that adequate educational opportunity can be had only when elementary schools bring a sufficient number of children together so that there is one teacher for each grade. The present rural school district organization in New Hampshire has too few pupils and too little taxable wealth in back of each pupil to provide good schools on an economical basis." The Cooperative School District Law passed by the last legislature provides the means for well organized schools in rural areas. Neighboring school districts with small enrollments should consider in detail the feasibility of this plan as it applies to the local situation.

The enrollment at the Munsonville School includes thirty-one pupils and a program for eight grades. Pupils are enrolled in only six grades at the present time. This school is better equipped than most one-room rural schools and has the advantage of a teacher with successful experience in this type of school. However, the increased number of subjects required in a modern school makes it impossible for any school of this type to complete the activities of an enriched program.

The health work in the schools is under the direction of Dr. Percy C. McIntire who will complete physical examinations of each pupil and report to the parents during the present school year.

CLASSIFICATION AND ORGANIZATION

Munsonville School

Teacher—Mrs. Freda W. Hastings

Grade	Promotions	Enrollments
	June 1948	Sept. 1948
1	0	6
2	0	0
3	6	0
4	7	7
5	4	8
6	0	4
7	5	1
8	2	5
Totals	24	31

SCHOOL CENSUS

Ages, Sept 1, 1948	Number of Children
Less than 1 year	3
1 year	4
2 years	6
3 years	4
4 years	4
5 years	2
6 years	5
7 years	3
8 years	0
9 years	9
10 years	6
11 years	6
12 years	6
13 years	5
14 years	5
Total	68

EIGHTH GRADE GRADUATES, JUNE 1948

Theodore Frank Murdough

Wilmer Lewis Barrett

STATISTICS FOR THE SCHOOL YEAR 1947-1948

Different pupils registered during the year	28
Pupils previously registered in some other school	2
Unrepeated registration	26
Number of days schools were in session	172
Number of other days for authorized institutes	7
Percent of attendance	94.54
Average daily attendance	23.40
Average daily absence	1.33
Average membership	24.73
Average number of tardinesses per pupil	1.93
Number of pupils neither absent nor tardy	0
Average number of pupils per teacher	26
Number of eighth grade graduates	2
Elementary pupils transported at district expense	13
Number of visits by Superintendent of Schools	18
Number of visits by members of school board	1
Number of visits by parents and citizens	61

CONCLUSION

I wish to thank the members of the School Board, Teachers, parents and citizens for their cooperation and services to the school district.

Respectfully submitted,

JOHN H. FRYE,
Superintendent.

Marlborough, N. H., January 31, 1949.

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1948.

BIRTHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1948

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Living or Stillborn.	No. of Child 1st, 2d, etc.					
Apr. 13 Oct. 31	Frederick William Charles Francis	M	L	2	Winston H. French Forrest H. Poland	Dorothy M. Farwell Myrtle H. Cashman	Millworker Millworker	Harrisville Morden, N. S.	Francetown Springfield
		M	L	3					

MARRIAGES REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1948

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Sta- tion of person by whom mar- ried.
Apr. 10	Munsonville	Hugh A. McInnis Vivian M. Trask	Nelson Nelson	73 37	Laborer Housewife	P. E. I. Gilsum	M. I. McInnis Etta Carle Geo. W. Davis	P. E. I. P. E. I. Aiscad	2d 2d	B. F. Richardson, J. P. Nelson
June 5	Troy	Ernest L. Breed Edna L. Frazier	Nelson Nelson	31 34	Laborer Housewife	Keene Bradford	Xavier A. Porter Fred L. Breed Unknown C. Foley	Aiscad Unknown Maire, N. Y.	2d 2d	Rv N B Cawley Troy
Sept. 2	Concord	John F. Corkery Madalyn H. Fowler	Keene Nelson	54 45	Hotel clerk Secretary	Spoofford Nelson	Myrtle R. Davis John Corkery Nana Devine Clarence S. Fisher Blanche Robinson	Chester, Vt. Hinsdale Ireland Nelson Litchfield, Me.	2d 3d	M. A. Spencer, J. P. Concord

*What marriage—whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1948

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond 'n * Male or Female	Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.			Father.	Mother.		
Mar. 14	Clarence S. Fisher	77	4	26	Nelson	M	Nelson	Nelson	Sumner P. Fisher	Emma C. Scripture
Sept. 13	Charles C. Osgood	73	3	1	Nelson	M	Nelson	Nelson	George W. Osgood	Mary Tolman
Nov. 5	Lilla B. Scott	87	9	9	Lyndeboro	F	Stoddard	Stoddard	Isaac Dunn	Christina Snow
Nov. 9	Chas. E. Penniman	50	8	26	Moultonboro	M	Unknown	England	Fred Penniman	Gertrude Newman

* Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF THE FOREST FIRE WARDEN

Your local organization to prevent and extinguish brush and woods fires is glad to report a good year of forest protection in 1948. In spite of danger conditions nearly equalling at times those of 1947 when great losses were suffered in New Hampshire and New England, fire damage and loss this year have been gratifyingly low.

With the continuing cooperation of all the people, we can hope to have another successful year in 1949. Let us remember that in any year, over 90% of all fires are caused by carelessness and that all of these man-caused fires are preventable.

Today, we have more slash and uncut grassland than for many years in the past. Smokers, campers and tourists who use our outdoors are also more numerous than ever before. We must therefore be ready for fires which might occur but, above all, prevention by everyone is the greatest need.

A few simple precautions taken by every citizen will help, as follows:

- (1) Always get a written permit from the warden before kindling a fire outdoors when the ground is not covered with snow.
- (2) If you smoke, always extinguish matches and tobacco before dropping or throwing them down. In automobiles, always use the ash trays.
- (3) Report fires and smokes to the warden without delay.

The observance of these and other simple rules will go far to insure safety from fire damage and your cooperation in this way is earnestly solicited.

F. J. BAKER,
District Fire Chief.

1948 FIRE RECORD

Number of Fires, 1.
Acreage Burned, $\frac{3}{4}$.
Number of Fire Permits Issued, 18.

Respectfully submitted,

BERNARD F. RICHARDSON,
Forest Fire Warden.
