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# 1980

# TOWN REPORT

# Town of Salisbury

# New Hampshire

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#### MODERATOR:

Edward D. Bailey, '82

SELECTMEN: Frederick J. Richardson '82

Albert J. Britton, '83

ADMINISTRATIVE ASSISTANT TO THE BOARD: Peter A. Chamberlin

TOWN CLERK AND TAX COLLECTOR: Karen R. King, '81

> TREASURER: Norma C. Lovejoy, '81

SUPERVISORS OF THE CHECKLIST: Arthur Schaefer, Sr., '84

Russell Benedict, '86

CHIEF OF POLICE: John C. Lovejoy

> ROAD AGENT: Leon Jones

FIRE CHIEF: Robert Dukette

Arvilla Fogarty

BALLOT CLERKS: Maud Prince

Leah Schaefer

LIBRARY TRUSTEES: Judith Preston, '82

Marilyn K. Johnson, '83

LIBRARIAN: Mildred G. Stahl

TRUSTEES OF TRUST FUNDS: John C. Kepper, '82

> BUDGET COMMITTEE: Charlotte Cote, '83 John Phillips, '81 Edward Sawyer, '81

PLANNING BOARD: Melvin D. Peach, '83 Polly Adams, '83

David Hodges, '81 Barbara M. Wheeler, '81

Peter Merkes, '81

William L. Fletcher, '81 Gudmund Ipsen, '82

NEXT YEAR'S BUDGET COMMITTEE MEETING

Sunday, January 31, 1982

Gudmund Ipsen, '81

Sylvia P. Barber, '81

Norma C. Lovejoy, '82 Donald Nixon '82 Steven Preston, '82

Geraldine Burgess '81 Melvin D. Peach, '83 **TOWN OFFICERS** 

William L. Fletcher, '81

Frederick Adams, '82

# SCHEDULE OF TOWN PROPERTY

Town Hall – building, contents.	\$89,900.00
Library – building, equipment	
Fire Department – building, contents, including trucks	
Hearse house	
Civil Defense – equipment, truck	
Land	

# SUMMARY INVENTORY

Land
Buildings
Utilities
Mobile Homes
War Service Exemptions
War Service Exemptions         .3,950.00           Blind Exemptions         .60,000.00

## Number of Veteran Exemptions: 79

# TAX RATE

Municipal\$ .42
County
School
Tax Rate

#### WARRANT FOR THE ANNUAL TOWN MEETING

#### The State of New Hampshire

# THE POLLS WILL BE OPEN FROM 1:00 P.M. to 7:30 P.M. BUSINESS MEETING 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in said State, gualified to vote in Town Affairs.

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the 10th day of March, next at one of the clock in the afternoon, to act upon the following subjects:

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

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 accept the budget as submitted by the Budget Committee.

4. To hear the reports of the officers of the Town heretofor chosen, agents, auditors, and committees appointed and pass any vote relating thereto.

5. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money on notes of the Town in anticipation of taxes.

6. To see if the Town will vote to use \$5,000.00 of the Capital Reserve Fund interest for maintenance of the Flood Control Basin. (Included in the budget)

7. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as off-sets against budget appropriations in the amounts indicated; and further, to authorize the Selectmen to make prorata reductions in the amounts if estimated entitlements are reduced, or take any other action hereon.

Health
Library\$1,000.00
Fire Department
Police Department \$2,000.00
Financial Administration \$1,000.00

8. To see if the Town will vote to authorize the Selectmen to appoint a committee of five to determine through town boards and committees and through public hearings appropriate names for the several town roads and state highways open to public travel and/or closed subject to gates and bars, and for recognized private ways, as they appear on the Town's Zoning Map or have been created since 1974 through subdivision approval; said committee to present its recommendations for such road and way names to the 1982 Annual Town Meeting in the form of a motion for their acceptance as the official names of the roads and ways of the Town of Salisbury. (By the Planning Board)

9. To see if the Town will accept the option provided for in RSA 155-E (Section III), relative to regulations covering the excavation of sand, rock, soil, or construction aggregates, and name the Board of Selectmen to be "The Regulator" for the purposes of carrying out the provisions of that Chapter. (By the Planning Board)

10. To see if the Town will vote to petition the Representatives and Senators who represent the Town in the General Court to support in the current session of the General Court, the concurrent resolution to amend the State Constitution to limit the annual increase in property taxes to five percent and to limit the annual increase in spending by the state or any city, town, or other governmental unit of the state to five percent. (By Petition)

11. To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town private gifts and contributions.

12. To see if the Town will authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds which may now or hereafter be forthcoming from the United States of America or the State of New Hampshire, or any Federal or State Agency.

13. To see if the Town will vote to transfer \$5,000.00 from its unencumbered surplus to the Emergency Services Center Capital Reserve Fund. (Included in the Budget)

14. To see if the Town will vote to transfer the sum of \$1,000.00 out of the Cemetery Trust Funds for use of maintaining same.

15. To see if the Town will vote to transfer \$1,500.00 from its unencumbered surplus to the Town Hall and Parking Lot Capital Reserve Fund. (Included in the Budget)

16. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to be put in the Fire Equipment Capital Reserve Fund. (Included in the Budget)

17. To vote on the official ballot the amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report (Text available upon request from the Selectmen). (By the Planning Board)

18. To vote on the official ballot the amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report (The text available upon request from the Selectmen). (By the Planning Board)

19. To vote on the official ballot to see if the Town will accept the provisions of RSA 72:43-b and c, relative to Expanded Exemptions on Real Estate for the Elderly as printed in the Town Report.

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

Given under our hands and seal, the twentieth day of February in the year of our Lord nineteen hundred and eighty-one.

William L. Fletcher Frederick J. Richardson Albert J. Britton

Board of Selectmen Salisbury, N.H.

William L. Fletcher Frederick J. Richardson Albert J. Britton

Board of Selectmen Salisbury, N.H.

A true copy, attest-

# BUDGET OF THE TOWN OF SALISBURY Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1981 to December 31, 1981

			Budget Comm.
A	ppropriation	Selectmen's	Recommended
PURPOSE OF APPROPRIATION	1980	Budget 1981	1981
		0	
General Government:			
Town officers' salaries	\$ 3,842.25	\$ 4,200.00	\$ 4,200.00
Town officers' expenses	14,600.00	15,445.00	14,445.00
Election and Registration expenses	1,000.00	600.00	600.00
Expenses town hall and other buildings	8,500.00	14,800.00	15,800.00
Reappraisal of property	18,000.00	,	,
Protection of Persons and Property:	,		
Police Department	13,465.00	14,970.00	12,000.00
Fire Department, inc. forest fires	15,554.00	22,774.32	19,539.32
Planning and Zoning	750.00	,	500.00
Insurance	8,000.00	8,800.00	8,800.00
Civil Defense	300.00	450.00	225.00
Conservation Commission	140.00	140.00	140.00
Health Department:		1.010.0	1.0.00
Health Dept Hospital - Ambulance	1,550.00	1,500.00	1,500.00
Town Dump and Garbage Removal	12,500.00	13,750.00	13,100.00
Highways & Bridges:	12,500.00	15,750.00	15,100.00
Town road aid	843.19	834.42	834.42
Town Maintenance	6,739.72	28,706.88	12,558.05
Street Lighting	900.00	900.00	900.00
General expenses of highway department	5,000.00	5,000.00	5,000.00
Duncan Fund – Class V Highway	7,967.46	6,232.14	6,232.14
Highway Subsidy	9,837.92	9,663.44	9,663.44
Additional Highway Subsidy	8,154.00	7,278.51	
Maintenance – Flood Control Area	3,500.00	3,500.00	7,278.51 5,000.00
Library:	3,112.00		
Public Welfare:	5,112.00	3,300.00	3,423.90
Town poor	1,000.00	2 500 00	2 500 00
	'	2,500.00	2,500.00
Old age assistance	500.00	500.00	500.00
Aid to permanently and totally disabled	1,000.00	1,000.00	1,000.00
Patriotic Purposes	700.00	700.00	700.00
Memorial Day – Old Home Day	700.00	700.00	700.00
Recreation:	4 200 00	4 000 00	1 700 00
Parks & Playground, inc. band concerts	4,200.00	4,200.00	1,700.00
Public Services Enterprises:	1 (00 00	2 400 00	0.000.00
Cemeteries	1,600.00	2,400.00	2,000.00
Community Action Program Unclassified:	250.00	333.40	333.40
	2 500 00	2,500,00	2 500 00
Damages and Legal Expenses	3,500.00	3,500.00	3,500.00
Employees' retirement,	2 000 00	2 000 00	2 000 00
Social Security and Workmen's Comp.	2,000.00	3,000.00	2,000.00
Debt Service:	2 0 1 2 0 0	0 100 00	0 100 00
Principal – long term notes & bonds	3,913.00	9,109.00	9,109.00
Interest – long term notes & bonds	2,100.00	5,594.16	5,594.16
Interest on temporary loans	1,000.00	1,000.00	2,500.00
Capital Outlay:	10,000,00	10.000.00	10 000 00
Sealing, Shimming & Patching Roads	10,000.00	18,200.00	18,200.00
Police Cruiser	7,200.00		
Fire Engine and Equipment	50,000.00		

Payment to Capital Reserve Fund						
Fire Equipment		3,000.00		3,000.00		3,000.00
Town Hall and Parking Lot		1,500.00		1,500.00		1,500.00
Emergency Center Area		3,000.00		3,000.00		5,000.00
Emergency Center Area		5,000.00		5,000.00		5,000.00
TOTAL APPROPRIATIONS	\$2	40,719.44	\$2	248,381.29	\$2	200,876.34
Less: Amount of Estimated Revenues, Exc				,		97,681.46
					¢ 1	
Amount of Taxes to be Raised (Exclusive	01.2	chool and Co	bunty I	axes)	⇒I	03,194.72
REVENUE SHARING						
Health Dept						
Library						
Police Dept \$2,000.00 Financial Administration		Estimated		Actual		Estimated
		Revenues		Revenues		Revenues
SOURCES OF REVENUE		1980		1980		1981
From Local Taxes:						
Resident Taxes	\$	4,500.00	\$	4,690.00	\$	4,600.00
National Bank Stock Taxes		.50		.50		.50
Yield Taxes		6,000.00		9,087.00		7,500.00
Interest on Delinquent Taxes		2,400.00		2,277.76		2,200.00
Resident Tax Penalties		50.00		75.00		75.00
From State		4 400 00		5 070 07		5 000 00
Meals and Rooms Tax		4,400.00		5,070.07		5,000.00
Interest and Dividends Tax		4,000.00		5,118.44		5,000.00
Savings Bank Tax		900.00		994.18		900.00
Highway Subsidy		9,837.92		9,831.92		9,663.44
Add'l. Highway Subsidy		8,154.00		7,471.18		7,278.50
Town Road Aid				834.42 102.54		834.42
Refunds Class V Highway Maintenance		7,967.46		7,967.41		6,232.14
State Aid Flood Control Land		4,500.00		10,347.24		5,000.00
Reimb. a/c State-Federal Forest Land		531.24		531.24		549.13
Reimb. a/c Fighting Forest Fires		20.00		20.00		545.15
Reimb. a/c Road Toll Refund (Gas Tax)	)	50.00		111.32		100.00
Reimb. a/c Business Profits Tax	/	705.00		15,604.43		672.00
County Flood Control		232.76		15,001.15		232.76
N. H. Highway Safety Commission		3,600.00		3,703.94		2020.0
From Local Sources, Except Taxes		-,		-,		
Motor Vehicle Permits Fees		16,000.00		18,035.50		17,500.00
Dog Licenses		1,000.00		1,026.65		1,000.00
Business Licenses, Permits & Filing Fees	5	500.00		473.00		500.00
Rent of Town Property & Use of Equip.	men	t 200.00		442.60		300.00
Interest Received on Deposits				1,581.92		2,000.00
Income From Departments		100.00		218.20		200.00
Refunds		200.00		950.91		
Sale of Town Property		350.00		20.00		
Surplus		4,500.00				
Land Use Change				70.00		
Interest from Savings Account				550.00		350.00
Federal Grants (P1LT)				1,823.00		1,500.00
Trustees Bond (MVSD)		50.00				
Current Use Application				24.00		20.00
Receipts Other Than Current Revenue:		10,000,00		40.000.00		
Proceeds of Bonds and Long Term Note		40,000.00		40,000.00		11 500 00
Withdrawal From Capital Reserve		37,000.00		27,260.00		11,500.00
Revenue Sharing Fund		7,000.00		7,000.00		7,000.00
TOTAL REVENUES AND CREDITS	¢1	61 710 00	¢ -	192 295 19	¢	07 600 46
TOTAL REVENUES AND CREDITS	φI	64,748.88	¢	183,285.18	¢	97,690.46

## PROPOSED WARRANT ARTICLE

#### 72: 43-b Expanded Exemptions on Real Estate for the Elderly.

- I. Residential real estate, as defined by RSA 72:29, II, shall be exempt from taxation as specified in subparagraphs (a), (b) or (c) as follows:
  - (a) A resident sixty-five years of age up to seventy-five, a five thousand dollar exemption; or
  - (b) A resident seventy-five years of age up to eighty, a ten thousand dollar exemption; or
  - (c) A resident eighty years of age or older, a twenty thousand dollar exemption.
- Additional requirements for an exemption in all the respective age categories pursuant to paragraph I shall be that the property is:
  - (a) Owned by the resident; or
  - (b) Owned by a resident jointly or in common with his spouse, either of whom meets the age requirement for the exemption claimed; or
  - (c) Owned by a resident jointly or in common with a person not his spouse, if the resident meets the applicable age requirement for the exemption claimed; or
  - (d) Owned by a resident, or his spouse, either of whom meets the age requirement for the exemption claimed, and has been living with his spouse as man and wife at least five years.

72:43-c. Other Conditions. No exemptions shall be allowed under RSA 72: 43-b unless the person applying therefor:

- I. Has resided in this state for at least five years preceding April first in the year in which the exemption is claimed.
- II. Had in the calendar year preceding said April first a net income from all sources of less than seven thousand dollars, or if married, a combined net income of less than nine thousand dollars, such net income to be determined by deducting from all monies received from any source whatsoever the amount of any of the following or the sum thereof:
  - (a) Life insurance paid on the death of the insured.
  - (b) Expenses and costs incurred in the course of conducting a business enterprise.
  - (c) Proceeds from the sale of assets.
  - (d) Social security payments.
- III. Owns assets of any kind, tangible or intangible, less bona fide encumbrances, not in excess of \$50,000.00.

#### PROPOSED AMENDMENTS TO THE TOWN'S BUILDING REGULATIONS 1981

- 1. That the Town's Building Regulations be amended by adding to Article 5 a new section H, as follows:
  - H.1. No wood burning stove of any type shall be installed in any building, existing or under construction, until plans have met the written approval of the fire chief or his agent as to the installation methods and location.
  - H.2. No gas or oil burning installation shall be placed in operation in any building without a written permit issued by the fire chief or his agent.
  - H.3. No building permit shall be issued by the Building Inspector involving fire-hazard-oriented work, such as, but not limited to, installation of bulk tanks, reconstruction of places of public assembly, or demolition work, unless the plan for the proposed construction, alteration, repair, installation or demolition has been improved in writing by the fire chief or his agent. This section applies to all new and existing structures and buildings.
  - H.4. Each dwelling unit within buildings for use by two or more families, or in buildings having multiple uses, shall have installed in a manner and location approved by the fire chief or his agent a minimum of one (1) approved smoke detector.

2. That the Town's Building Regulations be further amended by adding in Article 5, Section A.3 the words "and chimneys" after the words "heating system," and by adding the words "or his agent" after the words "fire chief"; so that Section A.3 shall read: "inspection and approval of the heating system and chimneys by the fire chief or his agent."

3. That the Town's Building Regulations be further amended by adding in Article 4 Building Permits, Section A.3 the words "and a copy of the sketch or plan accompanied by heating equipment specifications to be forwarded to the fire chief by the Building Inspector."; so that Article 4, Section A.3 shall read: "Application for Building Permits must be accompanied by a sketch or plan of the proposed building or alteration to be retained by the Building Inspector, and a copy of the sketch or plan accompanied by heating equipment specifications to be forwarded to the fire chief by the Building Inspector, and a copy of the sketch or plan accompanied by heating equipment specifications to be forwarded to the fire chief by the Building Inspector."

Note: The above amendments were prepared at the suggestion of the Fire Department.

#### SALISBURY PLANNING BOARD

#### PROPOSED AMENDMENTS TO THE TOWN'S ZONING ORDINANCE, 1981

That the Town's Zoning Ordinance be amended by adding to Article II-DISTRICTS the following description of the several districts, as they appear on the Town Zoning Map adopted in 1974, so that the Article shall read as follows:

#### ARTICLE II-DISTRICTS

For the purpose of this Ordinance, the Town of Salisbury is divided into the following districts as shown on the official zoning map to be filed with the Town Clerk upon the adoption of this Ordinance: Residential District, Commercial District, and Agricultural District.

A.Residential District. The areas so indicated on the official zoning map to a depth of 300 feet from the center line of the state or town roads on which they abut, as follows:

U. S. 4 - North from Route 127 to a point 1500 feet northwest of the junction with Whittemore Road, and from a point 1200 feet south of the junction with Center Road northward to a point 1000 feet north of the junction with Old College Road, both sides.

Route 127 - From the Salisbury-Webster Town Line to the junction of the Mutton Road-U. S. 4 intersection, both sides; from the junction with U. S. 4 to a point 300 feet East of the junction with Old Turnpike Road, north side only; and from that point to the Salisbury-Franklin Line, both sides – except for an area on the southeast side included in the State experimental forest.

Water Street - From the Salisbury-Boscawen Town Line to U. S. 4, both sides.

Mutton Road — From the Salisbury-Boscawen Town Line to its junction with Route 127 and U. S. 4, both sides.

Warner Road - From Route 127 westward to the edge of the Blackwater River flood control area, both sides.

Whittemore Road - both sides.

Center Road - East from U. S. 4 to a point about 1800 feet east of the junction with Whittemore Road, both sides; and west from Hensmith Road to its point of discontinuance, both sides.

Hensmith Road - both sides.

Oak Hill Road – from U. S. 4 to a point opposite the northwest corner of Oak Hill Cemetery, both sides.

West Salisbury Road - both sides.

West Salisbury Road Exetnsion - both sides.

Bay Road - From the Salisbury-Andover Town Line to West Salisbury Road Extension, both sides.

Sanborn's Clearing - Subdivision on both sides of Raccoon Hill Road, all lots.

B. Commercial District. The areas so indicated on the official zoning map to a depth of 300 feet from the center line of the state or town roads on which they abut, except that such depth shall not intrude on a residential zone, as follows:

U. S. 4 - From the Salisbury-Boscawen Town Line to the junction with Route 127, both sides; and from a point 1500 feet northwest of the junction with Whittemore Road northerly to a point 1200 feet south of the junction with Center Road, both sides.

Old Turnpike Road - From U. S. 4 to its junction with Route 127, both sides.

Route 127 - From U. S. 4 eastward to a point 300 feet east of the junction with Old Turnpike Road, south side only.

Water Street - From U. S. 4 to Old Turnpike Road, both sides.

C. Agricultural District. All areas of the town not included in a residential or commercial district, as described above, or as may be added to or subtracted from those districts at a later date.

# TOWN OF SALISBURY, NEW HAMPSHIRE

# AUDITORS' REPORT CONTENTS

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#### NATHAN WECHSLER & COMPANY

Certified Public Accountants

NATHAN WECHSLER, CPA Stuart A. Goss, CPA Richard A. West, CPA J. Daniel Davidson, CPA

Kenneth C. Wolfe, CPA Philip W. Grow, CPA Alan W. Johnson, CPA

Members American Institute rtified Public Accountants 10 Park Street Concord. New Hampshire 03301

Telephone (603) 224-5357

Member of the Private Companies Practice Section

To the Board of Selectmen Town of Salisbury, New Hampshire

We have examined the financial statements of the various funds and groups of accounts. of the Town of Salisbury, New Hampshire for the year ended December 31, 1980 as listed in the foregoing table of contents. Except as explained in the following paragraph, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As is the practice with many municipalities, the Town does not maintain a record of the historical cost of its general fixed assets. Accordingly, a Statement of General Fixed Assets has not been provided as required by generally accepted accounting principles.

In our opinion, the financial statements of the various funds and groups of accounts of the Town of Salisbury, New Hampshire, as listed in the aforementioned table of contents present fairly the financial position of such funds and groups of accounts of the Town of Salisbury, New Hampshire at December 31, 1980, and the results of its operations and changes in its fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year.

Mathan Wechsler + Company

#### TOWN OF SALISBURY, NEW HAMPSHIRE General Funds Balance Sheet December 31, 1980

Assets	
Cash	\$58,339
Uncollected taxes	96,049
Unredeemed taxes	14,567
	<u>\$168,955</u>
Liabilities and Fund Balance	
Liabilities Appropriations forwarded Due to State of New Hampshire,	\$15,767
2% bond and debt tax Due to school district	12 87,286
	\$103,065
Fund Balance	65,890
	\$168,955

The Notes to Financial Statements - General Fund are an integral part of this statement.

#### TOWN OF SALISBURY, NEW HAMPSHIRE General Fund Statement of Changes in Fund Balance Year Ended December 31, 1980

	Estimated	Actual	
Fund Falance, January 1, 1980			\$30,303
Surplus used to reduce tax rate			(15,000)
Operating results for the year ended December 31, 1980: Estimated and actual revenue Appropriations and expenditures	\$504,491 504,491	\$531,559 480,972	
	\$	\$50,587	50,587
Fund Balance, December 31, 1980			\$65,890

The Notes to Financial Statements - General Fund are an integral part of this statement.

#### TOWN OF SALISBURY, NEW HAMPSHIRE General Fund Statement of Estimated and Actual Revenue Year Ended December 31, 1980

Taxes:	Estimated	Actual	Actual Over(Under) Estimated
Current year:			
Property tax	\$317,737	\$320,635	\$2,898
Resident tax	4,890	4,890	_
Yield tax	6,000	10,451	4,451
Prior years:			
Resident tax		50	50
Interest on delinquent taxes	2,400	3,684	1,284
Resident tax penalties	50	75	25
Inventory penalties	100	310	210
From State of Now Hompshire			
From State of New Hampshire: Meals and rooms tax	5,070	5,070	
Interest and dividends tax	5,118	5,118	_
Savings bank tax	994	994	
Highway subsidy	17,177	17,309	132
State aid flood control land	4,500	10,347	5,847
Class V highway maintenance	7,967	7,967	-
Reimbursement a/c State and Federal	.,	.,	
forest lands	531	531	_
Reimbursement a/c fighting forest fires	20	_	(20)
Reimbursement a/c road toll refund	50	103	53
Reimbursement a/c gas tax	_	111	111
Reimbursement a/c business profits tax	15,604	15,604	-
D : 1			
Reimbursements:	000	022	
County flood control	233	233	- 104
N. H. Highway Safety Social security refund	3,600	3,704 124	104 124
Department of Interior	_	1,823	1,823
Department of Interior		1,025	1,025
From Local Sources, Except Taxes:			
Dog Licenses	1,000	1,027	27
Business licenses, permits and filing fees	500	472	(28)
Rent of town property	200	443	243
Income from departments	100	185	85
Motor vehicle permit fees	16,000	18,036	2,036
Sale of town property	350	20	(330)
Income from trust funds	50	-	(50)
Refunds	200	901	701
Interest from yield tax deposits	550	550	_
Interest on deposits	_	1,582	1,582
Contributions	-	50	50
Receipts Other Than Current Revenue:			
Withdrawal from Capital Reserve Funds	31,500	37,160	5,660
Revenue sharing funds	7,000	7,000	5,000
Proceeds of notes	40,000	40,000	_
Fund balance	15,000	15,000	_
	i		
	\$504,491	\$531,559	\$27,068

The Notes to Financial Statements - General Fund are an integral part of this statement.

## TOWN OF SALISBURY, NEW HAMPSHIRE General Fund Statement of Appropriations and Expenditures Year Ended December 31, 1980

Ар	propriations	Expenditures	Expenditures (Over) Under Appropriations
General Government: Town officers' salaries Town officers' expenses Election and registration expenses Town hall and other buildings expense Reappraisal	\$3,842 14,600 1,000 8,500 18,000	\$3,888 16,311 1,167 8,091 15,348	\$ (46) (1,711) (167) 409 2,652
Protection of Persons and Property: Police department Fire department Planning and zoning Insurance Civil defense Conservation commission	13,465 15,554 750 8,000 300 140	12,774 16,147 95 6,738 388 140	691 (593) 655 1,262 (88) -
Health and Sanitation: Health department Town dump and garbage removal	1,550 12,500	1,000 11,826	550 674
Highways and Bridges: Town road aid Town maintenance Street lighting General expenses of highway department Class V highway maintenance Maintenance flood control area	843 6,740 900 22,993 7,967 3,500	843 6,740 711 18,404 5,479 3,500	 189 4,589 2,488 
Library	3,112	3,112	_
Public Welfare: Old age assistance Aid to permanently and totally disabled Community action program Town poor	500 1,000 250 1,000	 258 364	500 1,000 (8) 636
Patriotic Purposes	700	442	258
Parks and Playgrounds	4,200	4,302	(102)
Cemeteries	1,600	854	746
Unclassified: Damages and legal expense Employees retirement and social security Overlay	3,500 2,000 11,000	2,370 2,118 2,498	1,130 (118) 8,502
Debt Service: Principal on long-term notes and bonds Interest on long-term notes and bonds Interest on temporary loans	3,913 2,100 1,000	3,913 1,587 1,969	

(continued)

	(continued)		
Capital Outlay (Note 3)	67,200	75,816	(8,616)
Payments to Other Governmental Divisior County tax School tax (Note 3)	ns: 33,930 218,842	33,930 276,430	(57,588)
Payments to Capital Reserve Funds: Fire equipment Town hall and parking lot Emergency services center	3,000 1,500 3,000	3,000 1,500 3,000	
<ul> <li>1980 Town Appropriations</li> <li>1980 Town Expenditures</li> <li>Appropriations carried forward from 1979 available to offset current expenditures (Note 3):</li> </ul>	\$504,491	\$547,053	(\$42,562)
Capital outlay School tax		(24,260) (144,874)	24,260 144,874
Appropriations carried forward to 1981 available to offset future expenditures (Note 3):			
Capital outlay School tax		15,767 87,286	(15,767) (87,286)
	\$504,491	\$480,972	\$23,519

The Notes to Financial Statements - General Fund are an integral part of this statement.

#### Notes to Financial Statements General Fund

#### Note 1. Significant Accounting Policies

#### Basis of presentation:

General government revenues and expenditures accounted for in the General Fund are controlled by a budgetary accounting system in accordance with various legal requirements which govern the Town's appropriations.

Property taxes, resident taxes, federal and state funds are accounted for and reported on the accrual basis. Property taxes are assessed and levied as of April 1 and are payable the following December 1. Motor vehicle fees and other General Fund revenues are recorded on a cash basis.

Expenditures are accounted for and reported on the cash basis. Materials, supplies and capital equipment are expensed when purchased.

# Note 2. Fixed Assets

The cost of general fixed assets are recorded as expenditures. The Town does not record the cost of general fixed assets in a General Fixed Assets Group of Accounts.

#### Notes to Financial Statements General Fund

### Note 3. Appropriations Forwarded

The following schedule reflects the activity in the capital outlay projects and school tax for the year ended December 31, 1980:

Ap	propriations Forwarded From 1979	Appropriations 1980	Expenditures 1980	Expenditures (Over)Under Appropriations	Appropriations Forwarded to 1981
Capital Outlay:					
Sealing roads	\$10,574	\$10,000	\$16,595	\$ —	\$ 3,979
Pingree bridge	7,849	_	- -	_	7,849
Police cruiser	_	7,200	7,408	(208)	—
Peter's bridge	3,293	_	1,700	_	1,593
South Road bridge	2,544	_	198	_	2,346
Fire engine & equipment		50,000	49,915	85	
	\$ 24,260	\$67,200	\$75,816	(\$123)	\$15,767
School Tax	\$144,874	\$218,842	\$276,430	\$ -	\$87,286

#### TOWN OF SALISBURY, NEW HAMPSHIRE Special Revenue Fund Balance Sheet December 31, 1980

Assets	
Cash	\$9,815
Liabilities and Fund Balance	
Fund Balance	\$9,815
The Note to Financial Statements — Special Revenue Fund is an integral part of this statement.	
TOWN OF SALISBURY, NEW HAMPSHIRE Special Revenue Fund Statement of Revenue, Expenditures and Changes in Fund Balance Year Ended December 31, 1980	
Federal Revenue Sharing Fund Balance, January 1, 1980	\$9,682
Revenue: Federal entitlement payments Interest income	6,461
	\$16,815
Transfers to the General Fund: Health Library Financial administration Fire department Police department	\$1,000 1,000 1,000 2,000 2,000
Federal Revenue Sharing Fund Balance, December 31, 1980	\$7,000 \$9,815

The Note to Financial Statements – Special Revenue Fund is an integral part of this statement.

#### Note to Financial Statements Special Revenue Fund

#### Note 1. Significant Accounting Policy

Basis of Presentation:

The Special Revenue Funds financial statements are presented on the modified accrual basis of accounting to account for funds derived from other governmental agencies which impose restrictions on the use of the funds.

#### TOWN OF SALISBURY, NEW HAMPSHIRE General Long-Term Debt Group of Accounts Balance Sheet December 31, 1980

Amount To Be Provided for the Payment of General Long-Term Debt		
Amount to be provided for principal payments on lon	ig-term notes	\$67,821
General Long-Term Debt Payable		
General debt		\$67,821
The Note to Financial Statements – General I is an integral part of th	0	p of Accounts
TOWN OF SALISBURY, N General Long-Term Debt G Statement of Year Ended December	roup of Accounts Debt	
	Fire Engine and Equipment	South Road and Peter's Bridge
Original Amount of Issue	\$40,000	\$35,461
Date of Original Issue	July 1, 1980	October 19, 1978
Principal Payable Date	December 30	October 19
Interest Payable Date	December 30	October 19

Franklin

40,000

\$40,000

\$5,000

5,000

5,000

5,000

5,000

5,000

5,000

5,000 \$40,000

National Bank

\$ -

Franklin

\$31,734

3,913

\$27,821

\$4,109

4,314

4,530

4,757

4,995

5,116

\_

\$27,821

National Bank

The Note to Financial Statements – General Long-Term Debt Group of Accounts is an integral part of this statement.

Payable To

Issuances

Retirements

Outstanding Debt, January 1, 1980

Outstanding Debt, December 31, 1980

Maturities, Year Ending December 31: 1981

1982

1983

1984

1985

1986

1987

1988

#### Note to Financial Statements General Long-Term Debt Group of Accounts

#### Note 1. Significant Accounting Policies

Basis of Presentation:

General governmental long-term liabilities and amounts to be provided for their retirement are accounted for on the cash basis in the General Long-Term Debt Group of Accounts. Amounts due in future periods are provided by appropriation and become part of the funds raised through taxes or reimbursements from other governmental agencies in those years.

#### Interest on Outstanding Debt:

Interest due in the future on long-term debt outstanding at December 31, 1980 is not recorded in the financial statements.

#### TOWN OF SALISBURY, NEW HAMPSHIRE Agency Funds Balance Sheet December 31, 1980

Cash			\$32,068	
Liabilities and Fund Balance				
Fund Balance			\$32,068	
The Note to Financi is an integral	al Statements — part of this stat			
TOWN OF SALIS		AMPSHIRE		
Agency Funds Statement of Revenue, Expenditures and Changes in Fund Balances Year Ended December 31, 1980				
	Yield Taxes in Escrow	Merrimack Valley School District Funds	Total	
Fund Balance, January 1, 1980	\$5,871	\$42,593	\$48,464	
Revenue: Yield tax deposits Merrimack Valley School District Interest income	4,302	16,756 2,041	4,302 16,756 	
	\$10,527	\$61,390	\$71,917	
Expenditures: Deposits refunded or transferred to tax collector	\$2,543	\$ —	\$2,543	
Interest earned transferred to Treasu Deposits returned to Merrimack Val		-	550	
School District		36,756	36,756	
	\$3,093	\$36,756	\$39,849	
Fund Balance, December 31, 1980	\$7,434	\$24,634	\$32,068	

The Note to Financial Statements - Agency Funds is an integral part of this statement.

#### Note to Financial Statements Agency Funds

Note 1. Significant Accounting Policy

Basis of Presentation

The Agency Funds financial statements account for money received and held by the Town in the capacity of agent for individuals, private organizations and other governmental agencies. The Agency Funds are presented on the accrual basis.

Assets

#### TOWN OF SALISBURY, NEW HAMPSHIRE Trust Fund Balance Sheet December 31, 1980

Assets		
Cash		\$74,246
Investments		81,115
		\$155,361
Liabilities and	I Fund Balance	
Fund Balance		\$155,361
	The Notes to Financial Statements – Trust Fund	

are an integral part of this statement.

	Stateme	TOWN OF SALISBURY, NEW HAMPSHIRE Trust Fund Statement of Revenues, Transfers, Disbursements and Changes in Fund Balances Year Ended December 31, 1980	TOWN OF SALISBURY, NEW HAMPSHIRE Trust Fund enues, Transfers, Disbursements and Changes Year Ended December 31, 1980	SBURY, NE Trust Fund Disburseme d December	EW HAN I ents and r 31, 19	IPSHIR Change 80	E es in Fun	d Balanc	S				
Date of Name of Trust Fund Crea- tion	Purpose of Trust Fund	How Invested	Balance Jan. 1 1980	PRINCIPAL New With- Funds drawals Grated	, <u>-</u>	L Trans- fers In (Out)	Balance Balance Dec. 31, Jan. 1, 1980 1980	Balance Jan. 1, 1980	INCOME Earned Expended During During Year Year	INCOME ed Expended ng During ar Year	B Transfers Balance In (Out) Dec. 31, 1980	<u> </u>	Bal. of Prin. & Income Dec. 31, 1980
CEMETERY FUNDS Var- ious Various	Cem. Perpetual Care	Common Trust	\$7,380	ا ج	1	ا جه	\$7,380 \$3,135	\$3,135	\$795	ا ج	- <del>1</del> -	\$3,930	\$11,310
CAPITAL RESERVE FUNDS	CAPITAL RESERVE FUNDS		\$1,380	ا ج	- -	1	\$7,380	\$3,135	\$795	\$	\$	\$3,930	\$11,310
1949 Town of Salisbury, NH Road Maintenance	Road Maintenance	Various	\$119,577	 \$	 \$	(\$37) \$	(\$37) \$119,540	\$779	\$779 \$12,572 \$9,000	\$9,000	\$37	\$37 \$4,388 \$123,928	123,928
1969 Town of Salisbury, NH Fire Equipment	Fire Equipment	Franklin Sav. Bank	9,768	3,000	8,135	T	4,633	1,655	210	210 1,865	I	ļ	4,633
1971 Town of Salisbury, NH Highway Equipment	Highway Equipment	Franklin Sav. Bank	1,900	l	1	I	1,900	1,019	168	I	I	1,187	3,087
1972 Town of Salisbury, NH Town Hall & Park. Lot	Town Hall & Park. Lot	Franklin Sav. Bank	3,834	1,500	I	I	5,334	318	305	I	l	623	5,957
1976 Town of Salisbury, NH Reassessment	Reassessment	Franklin Sav. Bank	16,000	1	- 16,000	I	I	1,992	168	2,160	I		T
1979 Town of Salisbury, NH Emer. Services Ctr.	Emer. Services Ctr.	Franklin Sav. Bank	3,000	3,000	T	1	6,000	132	314	I	anna	446	6,446
TOTALS ACCOUNT CAPITAL	APITAL RESERVE FUNDS	·	\$154,079	\$7,500 \$24,135		(\$37) \$	(\$37) \$137,407	\$5,895 \$	\$13,737 \$13,025	13,025	\$37	\$37 \$6,644	\$144,051
TOTALS ALL FUNDS			\$161,459 \$7,500 \$24,135	\$7,500 \$24		(\$37) \$1	(\$37) \$144,787 \$9,030 \$14,532 \$13,025	\$9,030 \$	:14,532 \$	13,025	\$37 \$	\$37 \$10,574	\$155,361

The Notes to Financial Statements - Trust Fund are an integral part of this statement.

#### Note 1. Significant Accounting Policies

Basis of Presentation:

The Trust Funds include money and property received and held by the Town in the capacity of trustee, custodian or agent for individuals, private organizations, and other governmental units and are presented on the accrual basis of accounting.

#### Investments:

Investments are stated at cost.

#### Note 2. Investments

At December 31, 1980 investments consisted of:

Shares	Description		Cost
133	Bankers Trust New York Corporation ( as of 1/2/81—total 266 shares)	133 share stock dividend	\$2,430
225	Alabama Power Company	:	23,296
650	Public Service Company of New Hamp	shire, Common	13,562
450	Public Service Company of New Hamp	shire, 11% Preferred	13,644
93	Columbus and Southern Ohio Electric,	Preferred	8,052
\$10,000	First Northern States Mortgage Bonds	Power Co.	10,075
10,000	First The Detroit Edi Mortgage Bonds	son Co.	10,056
		\$	81,115

Note 3. Common Trust Fund

The Common Trust Fund assets are in the form of savings certificates or passbooks with the Franklin Savings Bank. 1980 was a busy and eventful year for our Town. It coincided with a worldwide period of high unemployment, high inflation, and record breaking interest rates. These factors combined with the ever increasing cost of energy and one of the coldest winters on record have added considerably to the day to day operations of running your town. While the town remains on a sound financial basis, the money had to be borrowed in anticipation of taxes for the first time in many years.

Peter Chamberlin, the joint Administrative Assistant between Salisbury and Andover was hired in November. Peter was selected after reviewing some 67 different applications for the position. His duties include not only the administrative operations of both towns, but working with the different boards, committees, and departments as well as serving the general public. We believe Peter is doing an outstanding job and hope you all get a chance to meet him.

The State of New Hampshire Department of Revenue Administration completed the reevaluation of the town. All property is now assessed at 100% evaluation which should eliminate some of the inequalities that have developed since the last time it was done.

The town accepted delivery of a new fire truck this summer. It was specifically designed for use over low load limit bridges and the long narrow driveways that are in town. We also accquired a new police cruiser that increases the effectiveness and efficiency of our police department.

Thanks to many volunteers, the ball park is complete for the most part and should be ready for the 1981 season. A program to improve the condition of our cemeteries was updated and we should see continued progress in this area. The road to the landfill was raised to reduce flooding in the spring.

1980 brought a new town clerk and tax collector, Karen King. We all miss Agnes Shaw, who did such a tremendous job, but we are fortunate to have such a dedicated and interested replacement.

Since volunteers are the backbone of any small town, we would like to give credit and appreciation to those individuals who have given their time and energy to our town. We would like to thank Hannah Irving, our secretary; Norma Lovejoy, treasurer; John Kepper, for his effort on the tax map and Ed Bailey, moderator, for their assistance in making our job much easier.

Respectfully submitted,

William Fletcher Frederick Richardson Albert Britton Selectmen of Salisbury The year 1980 kept our Fire and Rescue Department extremely busy. The Fire Department answered more calls than previously recorded in any other year. A total of 52; a break-down of these is listed below.

Structures	5	Smoke Investigations	4
Chimneys	7	Lost Child	1
Brush	4	Miscellaneous	3
Mutual Aid	15	Gas Washdown	1
Accidents	5	Mutual Aid Drills	4
False Alarms	3		

The Rescue also was very busy in 1980, with a total of 32 calls for a large variety of mishaps. These are in addition to the Rescue response on most of our Fire calls. Recently there has been a new heater put in the back of the Rescue vehicle to make it more comfortable for the ones in the back.

The Fire Department greatly appreciated the vote of the Townspeople at last town meeting allowing us to buy our new much-needed pumper truck which we received nearly fully equipped in the middle of August. The truck was received around 5:30 P.M. and was taken to Habers Pond immediately to test for its capabilities and also get the members trained on its operation. We are very pleased with its function and have had very few problems with it. By 9:00 P.M. the truck was fully ready to go as our #1 attack piece on the fire scene.

The men have put in many hours of training with the new truck and also our other pumper allowing us a much better operation in fighting fires. Again this past year, most members took Fire Training courses at different Fire schools.

Both Fire and Rescue are still looking for new members. We meet the first and second Sundays of the month at 7:00 P.M. at the fire station. We have a meeting and drill the first Sunday and do drills and have work details the following week. Stop in and look over your equipment.

The Department has seen a tremendous change for the good of the Department and also the townspeople since we joined the Capital Area Mutual Aid Compact and its dispatching services. The officers of the department now get a chance to go to the fire scene and prepare their many moves necessary for setting up equipment for the attack. This is made possible with the twelve paging units bought by the Department this past year. The men wear these units at all times; also the officers have radios for contact with the incoming apparatus. We hope to increase the good response by getting six more paging units this year so most regular members will have them.

We would like to thank the Ladies Auxiliary who put in many hours of helping the Department during fires and special fire-related meetings serving refreshments.

We also appreciate the help and efforts of Police Chief John Lovejoy on our Fire and Rescue calls; on many occasions John has had to double as a policeman and fireman.

A special thanks to Dot Bartlett for all the days, nights, and years she sat by her radio and helped us during calls - no matter what the hour was.

The Fire Department would sincerely like to see all families in town install Fire and Smoke Detectors in their homes. Many lives have been saved with these as well as cutting down on the structural damage to their property.

Respectfully submitted,

Robert L. Dukette, Sr., Fire Chief

#### REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Forest Fire Prevention: Your Business, Our Business, Good Business. Forest fire prevention slogans have been seen in association with Smokey Bear since the late nineteen forties when a national effort to check the spread of forest fires was implemented.

New Hampshire residents recognized that forest fire prevention and suppression was the responsibility of every citizen, a half century before this national campaign, when our legislature established our first forest fire laws in 1903. Since that date, the State has appointed a town forest fire warden who is responsible for forest fire law enforcement in his municipality.

All fires kindled out of doors when there is no snow on the ground must be approved in writing by the forest fire warden before being kindled. All forest fires must be suppressed by the warden and his deputies as soon as they are reported. The cost of fire suppression is shared jointly by the town and the State of New Hampshire, as are forest fire prevention and forest fire training costs.

This state and local municipality cooperative forest fire program has given New Hampshire one of the best forest fire records in the United States.

#### FOREST FIRE STATISTICS

	No. of Fires*	No. of Acres**
State	1,226	693
District	115	153
Town	3	1

Richard S. Chase District Fire Chief

Dennis Patten Forest Fire Warden

\*Includes Short Fire Reports \*\*Includes woods and grass

Remitted to Treasurer

#### TOWN CLERK'S REPORT

#### Year Ended December 31, 1980

921 Auto Permits Issued	\$18,035.50
197 Dog Tags Issued	1,026.65
Filing Fees	7.00

\$19,069.15

\$19,078.65

Karen R. King Town Clerk

#### POLICE DEPARTMENT REPORT

During 1980, your Police Department's officers averaged over 100 hours per month in service to you including attending courses for certification as part-time police officers.

The Department handled 444 calls including 38 investigations, comprised of 11 motor vehicle accidents, 10 burglaries, 4 larcenies, 6 vandalisms, and various other offenses.

Your new cruiser was put in service in early May, has now logged over 5000 miles and has shown an operating cost saving of approximately \$500. for the first 8 months of service.

In June we welcomed a new officer to the department, George Underhill, who has shown great promise in being capable of serving the town well in the future.

I personally wish to express my gratitude to the townspeople for the votes of support given during 1980, and pledge to operate this Department to best serve you in the upcoming year.

Respectfully submitted,

John C. Lovejoy, Chief

#### RECREATION DEPARTMENT

A Recreation Committee for the Town of Salisbury has been formed. It consists of six members: Norma Lovejoy, Sam Young, Joan Young, David Angeli, Jody Heath and Director Bob Kinne. The Committee's purpose is to establish more recreational and social functions for the townspeople.

In October the Committee joined with the youth of the town to put on a supper and talent show for our senior citizens. It was a big success and we are looking forward to making this a yearly project. We would like to thank the Boy Scouts, Girl Scouts, Cub Scouts, Brownies and Junior Grange for their participation.

At this time we would like to thank Sam Young who took charge of renovating the baseball field. He spent many hours working and getting volunteer help. He would like to thank Don Nixon and Bill MacDuffie who spent a lot of their weekends at the baseball field with their equipment. Time and equipment were also given by Ray Prince, David Hodges and Bernard Shaw. Thank you to all of you who gave up your weekends to go to the field and swing a shovel. The field was dug up and 1500 feet of drainage pipe was put in. It then was graded and leveled, fertilized and seeded. Bleachers and dugouts will be put in at a later date. It is our hope that a small picnic area with horseshoe pits on the outside of the field and possibly a skating rink in the parking lot will help utilize the area.

Any suggestions or new ideas would be appreciated.

Respectfully submitted,

Joan L. Young, Secretary

I wish to thank the members of the Planning Board for their active participation in the many-faceted considerations before the Board this year. Appreciation is also extended to the alternate members, Samuel McCain, Kenneth Viard, and Robert Irving, for their interest in the planning process. One or more have been in attendance at most meetings, even when not sitting in for a regular member.

The Board has given final approval to three subdivision applications, creating eight new building lots. One application is in process, covering one new building lot.

In other matters, hearings were held and a final text prepared for zoning ordinance and building regulations amendments presented to the 1980 Annual Meeting. These amendments pertained to access to town roads through driveways or newly created roads, and further clarifies certain uses of recreational vehicles.

Major revisions were made to the Subdivision Regulations to meet recent changes in State laws or changes suggested by court decisions. The Board also voted an increase in the fee structure, which puts the burden for paying all costs relative to creating a subdivision on the developer.

As the year drew to a close, the Board prepared for presentations at a public hearing a set of regulations governing site plan review, upon final approval, the Board will have authority to review development plans for non-residential uses and for residential buildings housing more than two dwelling units.

The Board also prepared for public hearings and later action at the 1981 Town Meeting a zoning amendment describing the areas of the Town zoned for residential, commercial, and for agricultural uses as shown on the approved zoning map of February 24, 1974. Assistance has been given to the Fire Department and the Selectmen in preparing proposed amendments to the building regulations strengthening the departments involvement in fire prevention through inspection of chimneys and heating systems.

The development of data for a long term capital improvement plan which will provide an insight to capital expenditures for the Town over the next five to ten years is progressing, following the suggestions of such a plan by the Board to the Selectmen.

The Board also is planning to establish in the Town Library, a Planning Resource section so that special publications in this field may become readily available to Board members and other town Boards and committees.

Finally, a greater interest on the part of the townspeople in actions by the Board would be appreciated.

Respectfully submitted,

Gudmund Ipsen, Chairman, '82 Geraldine Burgess, '81 William Fletcher, '81 Larry Johnson, '81 Melvin Peach, Secretary, '84

#### SALISBURY CONSERVATION COMMISSION

During 1980, the Conservation Commission has followed the development of the Town of Salisbury's court case against New England Power Company for that company's alleged violation of a town ordinance preventing spraying of herbicides on property without the written consent of the owner. In the fall, the town's counsel, Roger Burlingame, submitted an Agreed Statement of Facts and a Petition for Interlocutory Transfer without Ruling to the Superior Court. The Superior Court judge then read these documents and agreed that the case could go directly to the State Supreme Court for an ultimate ruling. According to Mr. Burlingame, the Supreme Court will hear the case in April.

In late Spring, the Conservation Commission invited County Forester, John Conde, to walk the five acres on Raccoon Hill donated to the town by Donald Martin. In Mr. Conde's opinion the property is forested with mostly poor quality hardwood. It would not be suitable for a forestry management project or woodlot management project such as the Commission had planned. Therefore, Commission members decided to leave the area as "open space."

Salisbury's 1980 Youth Conservation Camper was Diana Hodgkins. She attended the annual camp in June at Interlocken in Hillsborough. Every year we reserve space at the camp. Any interested teenager may contact the Commission for information.

Our fourth annual vegetable table at the Antique Fair and Old Home Day was wellreceived. Thank you to all Salisbury's gardeners who contributed vegetables and to those who helped sell them.

Respectfully submitted,

Salisbury Conservation Commission

Judith Preston, Chairperson Lynn Johnson, Recording Secretary Barbara Wheeler, Treasurer Peg Boyles Albert Britton

#### SALISBURY FREE LIBRARY

Looking over the records for 1980, the Library Trustees found that inflation made a difference in stretching the Library's budget dollars. Although the 1980 Budget included an increased appropriation for the purchase of books, the Trustees purchased only 159 books, 89 adult and 70 youth. This is a decrease of 35 books over 1979. The Library received donations of 59 used books to enhance its collection—a help in inflationary times. Records also show that 2521 books were borrowed by 110 adult and 107 youth patrons. The total of 217 reflects an increase over 1979 figures.

The Library and elementary school continued their joint program of monthly visits by the school children. This program, begun in 1978, has helped increase library usage—both by children and their parents.

The summer story hour also continued this year, meeting once a week for six weeks. The average weekly attendance dropped, however. Perhaps this decrease reflects a need for two story hours; one for younger and one for older children.

The Trustees wish to thank all those who helped throughout the year: story hour readers, the elementary school teachers, book donors and friends. Also, we issue a special thank you to our hard-working Librarian, Mildred Stahl, and to her assistants, Joy Chamberlin and Sue Brundrett.

Respectfully submitted,

Judith Preston, Trustee and Treasurer Sylvia Barber, Trustee Lynn Johnson, Trustee

#### STATEMENT OF LIBRARY RECEIPTS AND EXPENDITURES YEAR ENDED DECEMBER 31, 1980

Receipts:		
Town Appropriation	\$3,112.00	
Interest Income	49.00	
Payment for Lost Books	18.00	
		\$3,179.00
Disbursements:		
Librarians' Salaries	\$1,769.00	
Books	656.00	
Social Security Expense	116.00	
Supplies	70.00	
		\$2,611.00
Excess of Receipts Over Disbursement	ts	\$ 568.00
Add Cash Balance 1/1/80		\$ 653.00
Cash Balance 12/31/80		\$1,221.00

#### MINUTES OF TOWN MEETING SALISBURY, N. H. MARCH 11, 1980

Meeting called to order at 1:00 P.M., Moderator Dana Parks presiding. Polls declared open for official voting. Business meeting called to order at 7:30 P.Pm. The invocation was offered by John Herbert. Appreciation was expressed by the Moderator on behalf of the town officials for the supper served by the Bartlett Grange. Moved, seconded, and voted in affirmative polls to remain open during the meeting. Consideration of Warrant articles ensued.

Art. 1 - Ballot article. Election of Town Officers. (Results of ballot voting on all ballot articles given at end of this report.)

Art. 2 & 3 - Moved, seconded to delay consideration of these articles pertaining to monies raised and acceptance of proposed budget pending decisions on other articles affecting same.

Art. 4 - Re: Reports of officers of town, agents, auditors and committees heretofore chosen or appointed. Moved, seconded, and voted in affirmative to accept reports as printed in the Town Report.

Art. 5 - Re: Authorizing Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes. Moved, seconded, and voted in affirmative to accept article as read.

Art.  $6 - \text{Re: Vote to use $3,500.00 of the Capital Reserve Fund interest for maintenance of roads in the Flood Control Basin. Moved, seconded, and voted in affirmative to accept article as read.$ 

Art. 7 – Authorizing Town to withdraw from Revenue Sharing Fund (State and Local Assistance Act of 1972) for use as "set-offs" against budget appropriations and further to authorize the Selectmen to make prorata reductions if estimated entitlements reduced. Estimated amounts: Health, \$1,000; Library, \$1,000; Fire Depart., \$2,000; Police Dept., \$2,000; Financial Administration, \$1,000. Moved, seconded, and voted in affirmative to accept article as read.

Art. 8 - Re: Authorizing Selectmen to accept gifts and contributions on behalf of Town. Moved, seconded, and voted in affirmative to accept article as read.

Art. 9 – Re: Authorizing Selectmen to apply for, accept and expend on behalf of the Town any and all advances, grants or other funds now or forthcoming from U.S.A., State of N.H., of any Federal or State agency. Moved, seconded, and voted in affirmative to accept article as read.

Art. 10 – To see if the Town will vote to authorize the Selectmen to withdraw the Capital Reserve Fund of \$16,000.00 plus interest to reassess the Town of Salisbury, (Estimate in Fund \$18,000.00), and to further authorize the Selectmen to use any surplus in this fund as an offset for Town Officers' expenses. Moved, seconded to accept article. Selectmen answered question regarding approximate cost of reassessment and stated cost could deplete fund. Vote to accept article. Affirmative.

Art. 11 - Re: Transfer of \$3,000.00 from unencumbered surplus to the Emergency Services Center Capital Reserve Fund. Moved, seconded and voted in affirmative to accept article as read.

Art. 12 - Re: Raising and appropriating sum of \$3,000.00 to hire a part time Town Administrator and to make all necessary arrangements for such a position for and in behalf of the Town of Salisbury. (Included in budget.) Moved, seconded to accept article. Moved to amend article by inserting—and "the Selectmen to make all necessary arrangements," etc. Move to amend seconded and voted in affirmative to amend article as proposed. After lengthy discussion "Move the Question" accepted. Moved, seconded and voted in affirmative to accept article as amended.

Art. 13 - Re: To raise and appropriate sum of \$3,000.00 for use of a computer for programming and issuing of tax bills and other possible uses. (Included in budget.) Moved, seconded to accept

article. During discussion Selectmen indicated a revised cost estimate in amount of 1,600.00 Move to amend article "to raise and appropriate the sum of 1,600.00," etc. Move to amend seconded and voted in affirmative. Moved, seconded and voted in affirmative to accept article as amended.

Art. 14 - Re: Raising and appropriating sum of \$2,000.00 to reimburse firemen for loss of employment pay when assisting officials in investigation of fires. (Included in budget.) Moved, seconded and voted in affirmative to accept article as read.

Art. 15 – Re: Raising and appropriating sum of \$7,200.00 for purchase of Police Cruiser for Police Dept., town to be re-imbursed one half of said amount from Federal Funds approved by the N. H. Highway Safety Agency. Moved, seconded to accept article. After lengthy discussion "Move the Question" requested and accepted. Vote – Affirmative, and so ruled by Moderator.

Art. 16 – Re: Raising and appropriating sum of 50,000.00 for purpose of a fire engine and equipment, and authorizing the Selectmen to borrow on behalf of the Town 40,000.00 for eight years in serial notes or bonds to be paid in equal principal payments of 5,000.00 each year plus interest. (Included in budget.) Moved, seconded to accept article. Due to 2/3 majority vote needed, ballot vote ruled by Moderator. Result of vote – Yes 106; No 33. Article accepted and so declared.

Art. 17 – Re: Transfer of 1,500.00 from unencumbered surplus to Town Hall and Parking Lot Capital Reserve Fund, (Included in budget.) Moved, seconded and voted in affirmative to accept article as read.

Art. 18 – Re: Raising and appropriating sum of 33,000.00 to be put in Fire Equipment Capital Reserve Fund. (Included in budget.) Moved, seconded and voted in affirmative to accept article as read.

Art. 19 – Re: Adopting provisions of R.S.A. 154:30, commonly known as Mutual Aid Law-for Town to become member of the Capital Area Mutual Aid Fire Compact and providing dispatch service for the Salisbury Fire Dept. After a lengthy discussion, "Move the Question" requested and acceptance accorded. Moved, seconded and voted in affirmative to accept article.

Art. 20 - Moved, seconded and voted in affirmative to "table" said article.

Art. 21 & 22 - Ballot articles - requiring no further discussion. Deferred articles now considered.

Art. 3 – To accept budget as proposed by Budget Committee. Moved, seconded to accept article. Moved, seconded to amend Art. 3 by addition of "subject to additions and deletions as voted at this meeting." Move to amend wording voted in affirmative. Motion made to decrease proposed budget by sum of 10,000.00 questioning the legality of using 1980 appropriations for payment in advance of Salisbury's sanitary landfill operation run by private enterprise; said procedure contrary to State Revenue Administration regulations. Selectmen, Budget Committee members, and Town Counsel cited legal approval of procedure. Town Counsel will seek clarification of issue. "Move the Question" accepted. Vote on Article 3 as amended—Affirmative. (Proposed budget—2242,119.44. Approved budget—2240,719.44.)

Art. 2 - Moved, seconded and voted in affirmative to raise such sums of money as may be necessary to defray town charges for year ensuing and to make appropriations of same.

Art. 23 - Any other business. Retiring Clerk and Collector accorded a rising vote of thanks and a gift from the Town Officers and townspeople. Rising vote of thanks accorded two retiring Selectmen. Moved, seconded and voted in affirmative polls be closed. Moved, seconded and voted in affirmative meeting be adjourned. (10:20 P.M.)

Results of ballot voting:

For Selectman for 3 years:	Albert J. Britton had 97 votes.
For Selectman for 2 years:	Frederick J. Richardson had 155 votes.
For Town Clerk for 1 year:	
For Tax Collector for 1 year:	Karen R. King had 157 votes.
For Trustee of Trust Funds for 3 years:	Polly Adams had 162 votes.
For Trustee of Trust Funds for 2 years:	John C. Kepper had 161 votes.
For Library Trustee for 3 years:	Marilyn K. Johnson had 152 votes.
(Write in) For Moderator for 2 years:	Edward D. Bailey had 22 votes.
	Russell V. Benedict had 163 votes.
For Road Agent for 1 year:	Leon A. Jones had 149 votes.
For Budget Committee for 3 years – 3 member	ers:
	Charlotte Cote had 124 votes.
	Frederick J. Richardson had 119 votes.
(Write in)	Edward D. Bailey had 19 votes.
For Budget Committee for 1 year:	Barbara M. Wheeler had 133 votes.

All of the above declared elected.

For Alternates for the Planning Board for 3 years (3 members): No candidates filed – "write-in" votes showing no majority-Moderator declared no winning members and instructed same be appointed.

Ballot voting on Articles 21 & 22.

Art. 21 – Revisions or Amendments to Town Building Regulations;

Section	Yes	No
#1	81	61
#2	78	59
#3	80	58
#4	77	58

Art. 22 – Revisions or Amendments to Town Zoning Ordinance:

Section	Yes	No
#1	70	59
#2	65	50
#3	65	64

Articles 21 & 22 accepted and so declared.

# Names on Checklist 468 Total # voting 175

The above is a true copy according to the best of my knowledge and belief.

Agnes M. Shaw, Town Clerk

Attest: Agnes M. Shaw, Town Clerk

#### BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1980

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 17	Concord	Sage Ida McAloon	Thomas J. McAloon	Kathleen A. Coyle
Jan. 17	Concord	Caleb John McAloon	Thomas J. McAloon	Kathleen A. Coyle
Jan. 22	Concord	Carol Youmans Zink-Maill		
			Kenneth Mailloux	Nancy F. Zink
Jan. 22	Concord	James Blais Zink-Mailloux	Kenneth Mailloux	Nancy F. Zink
Mar. 5	Concord	Marcey Lyn Bundy	Mark E. Bundy	Paula M. Watson
Mar. 23	Laconia	Sarah Louise Linteau	Rosario J. Linteau	Louise J. Goings
July 24	Concord	Bradford Emerson Hooper	Roderick W. Hooper	Karen J. Amrol
Aug. 21	New London	Susan Hannah Irving	Robert H. Irving	Hannah L. Kelly
Nov. 4	Concord	Megan Marie Downing	Jeff D. Downing	Donna M. Couch
Dec. 16	Concord	Lisa Bourne Rapalyea	David B. Rapalyea	Dora L. Lucia

I hereby certify the above is correct according to the best of my knowledge.

KAREN R. KING, Town Clerk

#### MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1980

Date	Name of Groom	Residence	Name of Bride	Residence
Feb.9	Gene B. Shaw	Salisbury	Jacalyn G. Morrill	Northfield
Mar. 15	Sherman Dennis Ouelette	Salisbury	Cheryl Anne Smith	Salisbury
Apr. 20	William Earl Mike	Salisbury	Debra Lee Burdick	Salisbury
Apr. 27	Charles H. Buxton, Jr.	Salisbury	Kathleen G. Smith	Salisbury
June 7	Raymond Eugene Bailey, Jr.	Bristol	Amanda Gerrish Sawyer	Salisbury
Sept. 26	Thomas Martin Borsick	Salisbury	Suzanne M. Bishop	Sandwich
Nov. 27	William Francis			
	Keaton Glover	Whitman, MA	Elizabeth Ellen McPherson	Whitman, MA
Dec. 5	Paul Gerard Hebert	Gilmanton	Linda Jane Patten	Salisbury
Dec. 12	Clement Albert Patten	Salisbury	Mary Kathryn	
			Lurvey Shene	Salisbury
Dec. 20	John Thomas Burns, 111	Penacook	Terri Lee Call	Salisbury

I hereby certify the above is correct according to the best of my knowledge.

KAREN R. KING, Town Clerk

#### DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1980

Date	Name of Deceased	Place of Death
Jan. 17	Sage Ida McAloon	Concord
Jan. 17	Caleb John McAloon	Concord
Feb. 7	Donald H. Manwaring	Salisbury
April 2	Pearl May Keyser	Salisbury
Aug. 22	LuAnn M. Mulder	Centre Harbor

I hereby certify the above is correct according to the best of my knowledge.

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1980 REAL ESTATE ASSESSMENTS

This booklet contains the names of the owners of real estate in the Town of Salisbury as of April 1, 1980. The assessed valuations for this year were based by the Selectment on appriatals anded by appraisers employed by the Department of Revenue Administration. The 1980 assessment figure represents the appraised full value (sound value) of the property, the purpose being to equalize all individual assessments on this basis. Property record cards containing a description of each piece of property including the basis of the appraisal are on file at the office of the selectmen. These cards and be examined by any interested party.

members of the Board of Taxation will review the property application fee, appeal to the Board of Taxation, State petition to the Superior Court of Merrimack County. An appeal is made to the State Board of Taxation, a review appraiser will be assigned to investigate the appeal or bill. Forms for this purpose may be obtained from the of New Hampshire, Concord, New Hampshire or in lieu of his property this year is in excess of its full market value he may appeal to the Selectmen, in writing, for abatement within four months of the notice of his tax Board of Selectmen. Upon refusal of the Selectmen to election by an applicant to appeal to the State Board If any property owner believes the assessment on make such abatement he may, within six months of the of Taxation shall be deemed a waiver of any right to appealing to the Board of Taxation he may appeal by petition the Superior Court. In the case where an receipt of his tax bill, upon payment of a \$15.00 themselves.

For purposes of contoury and efficiency the Board of Taxation will allow appeals made to it to accumulate until the six month period for filing has expired so until all properties may be examined at the same time. Examination will be made as soon thereafter as other commitments will bermit. It is called to your attention that interest at 9% per annum will be charged on all property taxes not paid by the due date specified on the tax bill and the filing of a request for review of assessment will not waive this penalty.

William L Fletcher, Chairman Frederick J. Richardson Albert J. Britton Selectmen of Salisbury

	Asso	Assessed Valu 1980
Abernathy, George W. & Elena Adams, Grace M.	L/B \$ 3	36,600
Poll		
Elmer) Adams. Villiam & Mathieu. Katherine	L/B	64,850
/10 Int.)	1/0	
Adams, William & Mathieu, Katherine Addison David	L/B 1 /B	44,100
C.		
Roberta M.		24,500
ider, Charles R.		4.1
Alit, Gerald E. & Mesonkia Alian Darial F		
Oliver		
	HM/	12,850
rican Te		
Ames, Mary O.	10A)	
son, Walter S.	171	
, Michael		
Andrus, Theodore P. & Louise A. Anceli: David J. & Marv E.	L/B 5	59.850
Kenneth		
Archibald, William E. & Donna L. Armstrone, Robert D. & Gail G.		
=	1	
Arnold, Thomas R. Atkinson, Richard & Arlene E.( 1/10	T/0	
Int.)	L/0	200
0	•	47,350
ailey, F	Đ.	
ailey, Evelyn		
Bailey, Michael D. & Linda V. Bailam. Edna	L/MH 1	7,100
allam,		
lam, Richard J., Jr. &		
Richard J.,	110	000
Ballou, Pierre L. & Cora M.		200
an, Thomas S. & Jane B	L/0 2	
arber, Sylvia Parks		
rdzilowski, Alfred C. & Ja vdzilowski, stolov V & D	e L/O	2,900
arker, Dana N. Jr. & Filee	2.00	
arnum, Leroy	0	
	m a	
		ŝ
		50,650
artlett, Dorn		
Bartz, Charles K. & Debra L. Bartz, Robert C. & Lorna	8 B/MH	23,200
artz, Robert K. & Isa		
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chelor, W	* 0	
eaudoin, R		
Beauly Coorce F Fuelue U		
eaupre, Joyce C. & William	-	4,800
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erliveau, kichard 5. % enedict, Russell V. & R	2 60	
Benedict, Stephen P. & Betty Jean Benneft, Rvereft A. & Leola Mae	H	
entley, Darrell O. & Barbar	2 62	

a,
Bentley, Durrell O. & Marcy I. Bernley, Robert & Reham I. Bernley, Robert & Reham I. Burkichost Clyde J. & Marte A. Burkichost, Stank & Jean M. Black, Norman & S. Jean M. Black, Norman & S. Jean M. Black, Norman & S. Jean M. Burkichost, M. K. Marcy H. Bonen, Bohert D. & March M. Bonen, Bohert D. & March M. Bonen, Bohert J. & Bones J. Bonen, Bones, Michon L. & Dolles J. Bonen, Bones, Michon L. & Dolles J. Bonen, Bones, Michon L. & Bones J. Bones, Michon L. & Bones J. Bones P. Marchall F. & Geraldhen A. Burdect, Donal D. & Wirginia M. Burdect, Jouris J. & Stinka A. Burdect, Donal D. & Wirginia M. Burdect, Jouris J. & Stinka A. Burdect, Jouris J. & Stinka A. Burdect, Jones J. & Wirginia M. Burdect, Jouris J. & Stinka A. Cadheri L. & Clarka I. & Stinka A. Burdect, Jones J. & Wirginia M. Burdect, Jouris J. & Stinka A. Burdect, Jouris J. & Stinka A. Burdect, Jouris J. & Stan B. Canton, Fillin M. & Particla T. Catanon, Fillin M. & Particla T. Catanon, Fillin M. & Sattrila M. Canderin, Jones L. & Gerkin A. Canderin, Jouris R. & Stevin S. Carlaon, Fillin M. & Burta L. Catanon, Fillin M. & Barta L. Carlaon, Fillin M. S. Barta B. Canderin, Jones K. & Stevin S. Carlaon, Fillin M. J. J. & Stevin J. Catak, Benry B. & Stevin J. C

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\$ 16,000 30,800	26.400	29,000	35,450	38,150	17,300	139.950	6,500	9,200	96, 950	0051	0.01	37 800		23,200	73,650	66,900	52,600	200	0000	88.250	29, 700	30,500	7,850	8,000	4,000	9.700	10,900	15,200	23,650	53,800	050,94	10 850	8.400	44,500	5,000	25,350	134.450			12,600	00, 000	97,200	53,050	1,850	20,100	81.100	6,250		23,400	4.050	100	21,400	57,650	34,650	15,750	112,750	nr1 '70
0/1	L/B L/B	L/8	1/0	L/B	L/B	L/0 L/B	L/0	T/0	L/0	1 /0	1/8	1 /0	2	L/0	L/B	L/B	L/B	L/0	L/0	1./8	L/8	L/B	L/8	L/0	L/0	1/0	1/0	T/0	1/0	1/0	L/U	1 /0	L/B	L/B	L/0	L/B	1/0	2		1/B	1./0	L/B	L/B	L/0	L/8	1./8	1/0		L/B 1 /0	r/0	L/0	L/B	L/B	L/0	T/0	L/B	L/D
Heath, Viola Mae (Heirs of)	Henley, Thomas B.	Herbert, John & Priscilla	Hill Box Company	Hiller, George & Phyllis M.	Hock, Edward A. & Marlon S.	Hodgea, David A.	Hodges, Jnanne			Hodee 1 C & Derrick	HOPE'DE WILLETTE	Holmes Vira M. (Helra of)	Honkala, Frederick, Adolph &		Hooper, Kevin	Hooper, Rndrick & Karen J.	House, Robert E.	Howe, Anthony & Mary (1/10 Int.)	Howe, Anthony & Mary Beth	HOWE, UADIEL K.	Howland, Ruth	Hoyt, Linda	Huffman, Glenn L. & Hope H.	Hughes, Uaniel & Charlotte E.	Hunt, James A. Huntoon Tobo (Heira of)				= = = = = = = = = = = = = = = = = = = =		-	Imsa Thomas D & Farn Ailaan	Ingram, Albert W. & Virginia	Ipsen, Gudmund D. & Darothy	Irving, Rubert H. & Hannah K.		Termir Albert I Truetee	P-0411	Jabour, Fverett G., George A. &	Nassar J.	Johnson, Glanden F. & Nancy L. Tohnson, Glanden F.	Johnson R. Larry & Marilyn K.	Jamieson, William S. & Jocelyo A.	Jones, Carolyn Y.	Torres Trans 6 Transfer C		Jordan, Scott A.		Kearsarge Telephone Company	Kellev. Daniel	Kelley, Robert S. & Edwina I.	Kelley, William L. & Mary R.	Kelluer, Karl E. & Cheryl A. Vennuel Bohart C	kenevet, Kubert G. Kenney, Harold F. & Henrietta I.		Kepper, John C. & Elizabeth A.	Keyser, David W.
\$ 56,850 22,000	11,700	35,450	5,400	109,150	30,800	44, 900	68,100	44,800	0,000	300 300	9.850	1.000	32,800	32,950	15,600	68,550	26,750	21,200	007 445	000 100	23,300	6,400	3,650	34,000	066.05	22,750	5,550	1,500	3,500	26,850	49 200	9.450	19,750	41,900	10,200	4.4° /00	10.850	110,800	45,150	28,050	9.600	13, 550		365,150	10 500	61.800	114,850	17,900	26,300	158,500	25,250	35,750	25,450	40,700	800	9,300	AVV 1 44
L/B L/B	L/0	L/B			L/B	L/B	L/B	L/8	1/0	1/B	1./0	1./0	L/8	T/0	L/B	L/B	L/B	L/B	1,/15	D/ D	L/B/MH	L/B	1/0	L/0	L/8 1/R	L/8	T/0	r/0	L/8	L/B	L/B 1/B	1./0	L/B	L/B	L/B/MH	L/0	1./0	L/B	L/B	L/B	L/D/ 1./0	L/B		T/0	1 /0	1./8	L/B	T/0	L/0	L/B	L/B	L/B	L/B 1 /0	L/B	B/0	1/0	10/17
Egan, Philip, III & Judith Eigabroadt, Walter H. & Marion C.	Elliout, Ernest & Beverly Ellsworth, Ruasell J. & Louise E.	Emerson, Albert C. & Marjorie J.	Erickson, James H. & Betty J. Prickson Invell 1 & Green Thomas		Everett, Eileen	Ewart, Aiden H., Jr. & Cynthia A	Fales, Edward C. & Hazel B.		Fencon, Faul J., Jr. & Jane M. Forton Pohort : 5 Nono F	Ferraro Sam & Mahal M	Finch David R.	Pitta, Fruest (Heirs of)	Fitts. Llovd E.	и и и	Flagg, Neal R. & Lois M.	Fletcher, Jacquelyn	Fogarty, Arvilla	Folcy, Paul W. & Joyce R.	FOOTE, James K. & Kuth H.	rrederic, pavid & boytes, pargaret	Gagne, Johanna	Garside, Fred N.	Garside, Fred N. & Madeline C.	George, Richard	Gilpatric, Faul M. & Uorothy A. Glanuricht Carola F.	Glines. Clarence F. & Barbara	Glover, Frank & Louise	Goddard, Charles R. & Roberta I.	Goddard, Robert G. & Laura C.	Gokey, David P. & Kathleen B.	Gossi Scuart A. & Shirley A. Cossier May F. & Florence P.	Covort Louis J. & Rhoda	Graves, Filzabeth S.	Grendell, Wilfred V. & Ellen L.	Grindle, Gary L. & Debbie A.	Guaraldi, George L.	Haher, Edvar & Carol A.		Hanna, James D. & Glenda L.	Hanson, Brian P. & Carolyn A.	Hanson, Lawrence o Elleen Hanson, Stephen & Patricia	Hardiman, Nora M.	Harper, Stiles M., Jr., Andrew B.,	& Thomas L.	Harriman, Jomea I. Unverie Pladue Unteh	Harris, William C. & Gladvs H.	Hattan, Richard F. & Mary C.	Hawea, Russell B.	United Discall B. Constance C	Head, Christopher H. & Ione D.	Heath, Joseph M., Jr.	Heath, Joseph M., III & Mary R.	Heath, Robert G. & Dona J. Masth Stavan D	Heath, Steven D. & Peggy J.	Heath, Viola (Heirs of)		
\$ 5,600 11,950	11,000	75,700	1,800	19, 150	50,100	3,400	25,500	9,950	10,250	11 800	19 750	34, 800	48.250	23,900	18,300	28,700	61,750	12,000	4,150	4,130	92,000	23,450	5,150	00/ 46	10°000	5.650	7,150	10,000	65,150	000 0	91 400	15 000	50,600	88,000	11 050	40,950	73.200	52,300	17,250	33, 750	20, 750	47,100	11,050	6,800	41,UOU 5 250	9.300	60,750	37,050	31 650	74,350	11,600		3, 250	3, 700	8,700	4,050 2,000	15.850
L/0 L/B	L/B L/B	L/B	1/0 T/0	L/B/MH	L/B	L/0	L/0	L/0	L/0	L/D	L/D	1./B	L/B	L/0	1/0	L/8	L/B	r/0	1/0	r/0	1/0	L/B	HW/T	L/U	L/B/ MH	T/0	L/0	T/0	L/B		1/0	L/D	L/B	L/B	. 1	L/B 1 /B	1/1 1/1	L/B	HW/T	L/B	1./0	L/0	1/0	1/0 1/0	L/B	1./0	L/B	L/B	1 /1	L/B	1/0		1/0	T/0	L/B	1/0	L/B
Collins, Ronald M. & Deidre N. Coluccino, Anthony & Jeanette	Conde, John A. & Eliza H. Conner. Rovce H. & Lorna	Connors, David L. & Barbara M.	Cornwell, Ralph	Cornwell, William	Cote, Raymond P. & Charlotte	Courser, Fred W., Jr.		Courser, Gerald B. & Judith H.	Courser, Timothy	Grand Troid M Tr & Cathorine F.	Green, fred N., Jr. a Gaunetine F.	Crien Raymond & Rarbara	Cronin. Daniel J. & Elizabeth A.	Crooks, Calvin E. & Virginia M.	Cross, Paul A. & Kallock, David H.		Currier, Jane	Currier, John (Heirs of)	Cutting, Larry R. & Ana M. " " " " " "		Dalphond Brothers, Inc.	Darling, Dana B.	Davis, Frank		°,	DeHaro, Newton & Rollande R.	N N N N N	:		Delorme, Raymond J. & Notardonato,	Ronald DeMan Daumond Alhart & Frank	Derie Emmanuel T	Denoncourt, Edward J. & Linda A.	Denoncourt, Phillip J. & Nancy R.	Dorsey, Bradahaw N., Eleanor M.,	Peter K., Sarah B. & Rebecca J.	nowies, Kuy C. & NACHICER N.	Downing, George P. & Dorinda R.	Downing, Jeffrey & Donna	Doyle, Mary A.	Drown, Richard W. & Helen	Drown, Robert F., Sr. & Helen S.	Dubois, Donald	Dufault, John A. & Barbara E.	Dully, Mary Madeline	Duffeld, David A. & Lvnn M.	Dufresue, Raymond & Marianne	Dukette, Rnbert L. & Mary J.	Dunham, Richard M., Jr. & Ward, Margaret	Dunleavy, Stephen J. & Katherine	Durell, William A. & Virginia M.		Edmunds, CLarence K. & Nelly L. Edmunds Fleworth D. & Alma D.	Edmunds, Frank P.		Edmunds, Richard J. & Constance	

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<pre>Partds, Ruth Partds, Ruth Partds, Nurris, Lavence W., (Heirs of) L/B Patch, Nurris, Wibhia W. L/MH Patch, Clement A. &amp; Canevieve G. L/B Patch, Climenni A. &amp; Canevieve G. L/B Petch, Fulthon M. &amp; Anne M. L/MH Peeck, Clinton M. &amp; Virginia R. L/O Pelletist, Bugene J., Jr. K Stacla L/O Pelletist, Bugene J., Jr. K Stacla L/O Pelletist, Bugene J., Jr. K Stacla L/O Pelletist, Bugene J., Jr. M. L/O Pelletist, Bugene J., Jr. K Stacla L/O Pelletist, Bugene J., Jr. M. L/O Pelletist, Bugene J. Jr. Jr. Jr. Jr. Jr. Jr. Jr. Jr. Jr. Jr.</pre>	Precessor, Drrts steploe Millips, Jon & Mary W. 1/0 Millips, Vergil E. & Rose F. 1/8 Preso, James V. A Helen My 1/8 Poleorcryt, Staley & Elas J. 1/0 Polley, Dorochy W. 1/8 Pond Associates, Inc. 1/8	Percer, John H. & Goberce . L'8 Percer, Stephen & MriJanne(J/10 Int.) L/0 Percer, Stephen M. & MariJanne P	e M	Randail, Joanna M. (VO Randail, Joanna M. (VO Rapalyse, Juvid & Dora Raymo, Michaele F. & Andrew J. (VB Raymo, Hichael, F. & Andrew J. (VB Raymo, Hichael, F. & Andrew J. (VB Raymo, Hichael, F. & Andrew J. (VB Raymo, Hillam B., Jr. & Mary H. (VB Richards, Hilliam B., Jr. & Mary H. (VB Richards, Hilliam B., Jr. & Mary H. (VB Richards, Nillip H. & Brenda M. (VB Richards, New & Andre J. 1996) Richards, Raymad K. Lucille J. (VB Rubbira, Raymad K. Lucille J. (VB Robbira, Raymad K. Lucille J. (VB Robbira, Roymad K. Lucille J. (VB Robbira, Roymad K. Lucille J. (VB Robbira, Roymad K. Lucille J. (VB Rodgers, Romad K. Lucille J. (VB Roddau, Ronal K. & Klathen Roddau, Ronal K. & Klathen Roddau, Ronal K. & Klathen Roddau, Ronal K. & Klathen Roddau, Ronal K. & Klathen
<ul> <li>\$ 35,550</li> <li>\$ 31,550</li> <li>\$ 31,000</li> <li>\$ 31,000</li> <li>\$ 31,000</li> <li>\$ 30,610</li> <li>\$ 30,610</li> <li>\$ 41,200</li> <li>\$ 41,200</li> <li>\$ 41,200</li> <li>\$ 41,200</li> <li>\$ 41,200</li> <li>\$ 41,200</li> <li>\$ 53,550</li> <li>\$ 54,550</li> <li>\$ 55,550</li> <li>\$ 54,550</li> <li>\$ 54,550&lt;</li></ul>	24,700 24,700 5,550 5,550 14,350 24,350 34,350	13,550 20,450 90,450 19,950 15,450 15,450 15,450 15,450 25,00 29,450 29,450 29,550	47,950 47,950 57,100 57,500 5,500 5,500 5,500 5,350 5,350 5,350 5,350 5,350 5,350 5,350 5,350 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,250 3,500 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,250 5,	2,700 2,400 2,400 5,400 5,400 5,400 5,400 5,400 5,100 6,115 6,115 6,115 6,115 6,125 7,405 18,500 18,550 18,550 18,550 35,250 8,250 8,250
McKenzie, Clarence W. & Ellen S. 1/8 McKenzie, Rerner C. 6 Fearl G. 1/8 McKenzie, Nelle Muy McKerley, Nelle Muy McKerley, Nather L. 6 Helen W. 1/8 McKenley, Nayne E. 6 Garolyn D. 1/8 McKenshit, Amas J. 6 Anita T. 1/8 McChant, Amas J. 6 Anita T. 1/8 McChant, Mchael J. 6 Linda S. 1/8 Mcreas, Peter J. 1/0 McKes, Pet	6 Downing, 6 Downing, , Sr. & Sandra	Miller, Sydney R. & Ruth R. 1/0 	nna E. 	Nevit, John W. Jaqueline R. L.B. Nichols, Henry R. Netri, R. L.O. Nickerson, Bhert J. L.O. Nickerson, Bhert John L.O. Nickerson, Bhert John L.O. Nickerson, Bhert John L.O. Norman, Herbert R. 6 Joyce W. L.O. Norman, Herbert R. 6 Joyce W. L.O. Norton, Norman A. 6 Jaamtet R. L.O. Norton, Norman A. 6 Jaamtet R. L.O. Norton, Garard V. 6 Arbara A. L/B Olanoff, Andrew G. & Lemite S. L/D. Shoner, Gradon F. & Liner Y. L/D. Paimer, Sary Jame Jr. 6 Catharine M. L/D Parenter, Bohart D. 6 Catharine M. L/D Parenter, Dorothy M. L.D. Mary M. 2000, 2000 F. 2000 B. L/D Parenter, Robert D. 6 Catharine M. L/D Parenter, Bohert D. 6 Catharine M. L/D Parenter, Dorothy MM/O
\$ 37,450 25,900 78,700 23,150 23,150 23,150 23,150 23,150 21,000 11,900 11,900 1,900 6,150	11,900 91,800 45,450 54,450 54,450 54,450 55,850 13,150 13,150 68,300	25,550 18,000 3,000 3,000 3,000 23,495 6,550 6,550 6,550 136,450 136,200	8,750 16,750 57,250 57,250 57,250 5,750 9,750 9,750 10,800 11,800 11,400 26,150 26,150 26,150 26,150 11,400 11,400 27,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 27,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150 26,150	20, 350 21, 550 21, 550 25, 950 26, 950 26, 950 26, 950 26, 950 27, 950 26, 950 27, 950 26, 950 27, 950 20, 750 20,
Keyser, David W. & Corlme A. L/O Keyser, Dorial M. & Spain, Francis B. L/B Keyser, Joseph W. & Spain, Francis B. L/B Kiteffer, J. David & Elinor L. L/B Kitag, John A. & Karen R. L/B Kitag, John A. & Karen R. L/B Kitag, John M. & Karen R. L/B Kitag, John W. & Kitaine M. L/B Kolas, John W. W. L/B Kolas, John B. C. Kolasher A. L/O Kolas, Zygunur W. & Eliafne C. L/O Korlowsky, Henry & Eliafne C. L/O Korlowsky, Henry & Eliafne C. L/O Korlowsky, Henry & Eliafne C. L/O	ه.	Lassionde. Omer P. & Louisa T. U.O Lassione. Omer P. & Louisa T. U.B Lardgen, Fault P. & Thelma C. U.B Larois, Michael L. L. U.O Lebon-J. Jean M. R. F. & Loretta M. U.O Lebonard, John M. J. & Amergaret U.B Lessard, Irruet F. & Jamme B. U.D Lessard, Treuet F. & Jamme B. U.D Lessard, Tenter F. & Jamme B. U.D Lessard, Reuth V.D. & Jamme B. U.D Lessard, Reuth V.D. (100 Int.) U.D	a.	Manuaring, Barabara A. Manuaring, Barabara A. Manuaring, Barabara A. Manuaring, Barabara A. Martin, P. Martin, R. Martin, R. Martin

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Whitworth, Poster P., III & Phebe L/O. Williama, Stephen D. & Martha S. L/B Williams, William N. & Elizabeth R. L/O	Wilson, Samuel J. & Rhonda P. L/8 Wirch, Donald A. & Miyoko L/0 Worcester, Thomas G. & Suzanne M. L/B Wunderlich, George F. L/B	Young, Gregg & Gary Young, Samwel & Joan L/B/HH	Zampino, Joseph Anthony, Jr. & Ellen L/B				PUBLIC UNILITIES		Concord Electric Company New England Power Company	New Hampshire Electric Coop. Inc.	Public Service Company of N. H.																												
\$ 26,900 122,200 9,250	9,250 56,250 35,800	3,000 18,100	8,700	35,700 26,450	20,300	000	62,200	68,600	40,600 5,600	9,000 9,600	27,700	57,900	2,200	5,800 21,600	25,900	18,200	9,250	60,800 80 250	001	39,050 23,350	1,250	20,150		1,150	79,250	18,600	10,200	10,100	27,900	29,450	4,100	4,100	4,150	4,200	4,200	4,450 8,100	53,600	37,550	22,600
Smith, Richard A. & Katherine R. 1/B Stahi, John J., Jr. & Mildred G. 1/B Stamartin, Blien & Brailsh, Richard 1/O Stanlobero, Harrid & Cooli & Coeffich	Mercores, and a vert a villing Mercore, Terence P. L/B Stapleton, Terence P. L/B Stearns, Thornton & Phyllis M. L/B	Stefanik, Joach & Steven L/8 Stepanik, Joach & Steven L/8 Stephen, George P. & Emily A. L/8 Stephen, Molvin P. & Pooring M. 1/0			Sutton, Thomas J. & Judith L/O Swett, Rose B. & Chandler, , ,	ice S. & Nancy W.	Symington, Bruce S., & Nancy J. L/D	Tanner, Alvin E. & Marilyn M. L/B	iaylor, Charlea C. Taylor, George R. & Beverly June L/B	Taylor, Harry S. (Heira of) L/O " " " " " 1/R		Taylor, Kenneth O. & Arleen L. L/B Taylor, Weymouth R. & Helen E. 1./R	th			Thibodeau, David L., Jr. L/B Tilton. Raloh E., Sr. & Arlene E. 1/O		Twombly, Raymond E. & Raylene C. L/B " " " " " " " T/R		Unrin, Gregory & Lisa L/B Underhill, Lola L/8	Underhill, Robert & Lola I./O	Underhill, William & Heiliene L/B/MH	Varone, Monda B. & Benedict,			R.	2	Waters, Edna B. & Dora O. L/MH Waters. George F. & Roga 1./MH	Мау	Hurland G. filiam W. & Lynn W.				: :			Weacott, William C. & Constance S. L/B	Weyant, Donald & Olive L/B	
\$ 18,400 17,050 16,500	3,400 52,950 27,450	4, 300 50, 100	26,050	44,550 8,200	18,150 2,800 25,000	15,250	3,050	7,950	15, 350	26,250 16,300	120,900	6,750 54,200	10,600	11,250	20,100	1,900 73,200	4,450	6.850	42,200	48,150	128,950	93,250	52,650	103,300	13, 700	11,000	1,200	2,050	16,750	44,850	27,200	6.250	34,200	1,150	5,650 16 900	200	6,350	156,550	111 111
Roy, Roland A. & Gertrude E. 1/0 Rudolph, Hermann & María 1/0 Ryan, Athur J. & Idella M. 1/8/MH	Salber, Lee D. & Iris J. L/O Samodai, Steve J. & Deborah L. L/B Sanborn, Albert L. & Barbara E. L/B		Sanborn, Eugene W. & Elsie M. L/B Sanborn, Hugh Weidman & Barbara 1/0		" " L/O Sanders, Estelle 1. L/O Sanuer Advard & Maru 7.78	Edward N., II	,	Edward N., II & Mary			= = =	Sargent, Irene M. L/O Sargent, Kenneth J. & Sue Ann L/B		Roberta h W.		r. & Barbara " " "	Scott, Walter L., Sr. L/O	. & Alice L.			David F		Snaw, Harley C. & Marjorie M. L/O Shaw, Harley C. & Marjorie M. L/B	-		Shaw, Urvie M. & Agnes M. L/B Shaw, Paul S. L/O			1/0 Index Bandad Charles 1/0	Lillia	Sheehan, William E. (Heirs of) L/B Shenard, Tanice F.	Sheridan, Phillip E. & Donna E. L/O	Sibley, Richard G. & Doris L/B Silver, Gerald A. & Glorie R. 1/R	:	er. Terome R.	(1/10 Int.)		Henry Hollingsworth & Anne G.	100 D21

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