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**ANNUAL REPORTS**

***OF THE TOWN OF***

**SHARON**

**NEW HAMPSHIRE**



**1975**



# TOWN OFFICERS

Moderator:	John Milton Street	Term expires 1976
Selectmen:	David A. Blanchette	Term expires 1976
	Walter B. Somero	Term expires 1977
	John W. Derby	Term expires 1978
Town Clerk:	Violet M. Newton (Mrs.)	Term expires 1976
Treasurer:	Pearl Y. Stevens (Mrs.)	Term expires 1976
Collector of Taxes:	Henry J. Ricker	Term expires 1976
Highway Agent:	Harold A. Wilson	Term expires 1976
Trustee of Trust Funds:	Jessie Ricker (Mrs.)	Term expires 1976
Forest Fire Warden:	Charles W. Guptill III	Appointed
Deputy Wardens:	Robert A. Young	
	Wallace B. Newton	
	Norman E. Marion	
	A. Lester Stevens	
Supervisors of Checklist:	Barbara Wilson (Mrs.)	Term expires 1976
	Emily A. Day (Miss)	Term expires 1978
	Carl B. Day	Term expires 1980
Planning Board:	Sheron Derby (Mrs.)	Term expires 1976
	Barbara Wilson (Mrs.)	Term expires 1976
	Brenda Allen (Mrs.)	Term expires 1977
	Dr. Robert E. Wellwood	Term expires 1978
	John W. Derby	Ex. Officio
Board of Adjustment:	George Allen	Term expires 1976
	Lloyd P. Young	Term expires 1977
	John M. C. Wilson	Term expires 1978
	Kenneth L. Fogden	Term expires 1979
	Charles W. Guptill	Term expires 1980
Building Inspector:	Robert A. Young	Appointed

# TOWN WARRANT

## SHARON, NEW HAMPSHIRE

To the inhabitants of the Town of Sharon, N.H. in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday the 2nd of March, 1976 at 7:30 in the evening to act upon the following subjects:

**Article 1.** To choose all necessary Town Officers for the ensuing year, specifically, Town Clerk, 1 year; Selectman, 3 years; Tax Collector, 1 year; Highway Agent, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

**Article 2.** To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services, or take any action relative thereto.

**Article 3.** To raise and appropriate the sum of \$1,200.00 for Town Officers expenses, or take any action relative thereto.

**Article 4.** To see if the Town will vote to have the Audit made by the Department of Revenue Administration and to raise and appropriate the sum of \$250.00 to cover the expense of the same.

**Article 5.** To raise and appropriate the following sums of money for the purposes specified:

Election and Registration	\$150.00
Insurance	300.00
Health Officer	20.00
Legal Expense and Dog Damage	200.00
Ambulance	166.00
Fire Protection	750.00
Peterborough Sanitary Landfill	1,100.00
Schoolhouse Maintenance	300.00
Bridge Repair	500.00
Street Lighting	100.00
Cemeteries	1,000.00
Interest on Temporary Loan	150.00
Appraisal of new properties	200.00
Tax map updating	200.00

**Article 6.** To raise and appropriate \$112.00 for the Monadnock Region Association.

**Article 7.** To raise and appropriate \$199.00 for the Monadnock Community Visiting Nurse Association.

**Article 8.** To raise and appropriate \$75.00 for the Monadnock Family and Mental Health Service.

**Article 9.** To see if the Town will vote to authorize the Selectmen to borrow a sum not to exceed \$12,000.00 in anticipation of taxes or take any action relative thereto.

**Article 10.** To see if the Town will authorize the Selectmen to withdraw from the William Leroy Young Trust Fund \$55.00 interest for maintenance of the Brick Schoolhouse.

**Article 11.** To see if the Town will vote to accept the sum of \$1,462.00 which is restricted to the maintenance of Class V highways.

**Article 12.** To raise and appropriate the sum of \$2,000.00 for oiling Town roads, where needed, or take any action relative thereto.

**Article 13.** To raise and appropriate the sum of \$2,000.00 for summer maintenance of Town roads and the sum of \$2,500.00 for winter maintenance or take any action relative thereto.

**Article 14.** To see if the Town will raise and appropriate the sum of \$238.40 for Town Road Aid and the State will allot the Town the sum of \$1,589.36.

**Article 15.** 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 set-offs against budget Appropriations in the amount indicated; and further authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced or take any other action relative thereto.

<b>Appropriation</b>	<b>Estimated</b>
Fire Protection	\$750.00

**Article 16.** To see if the Town will vote to become a member of the regional planning commission, now organized and named the Southwestern New Hampshire Regional Planning Commission.

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$104.04 as the Town's share for the studies and operation of the Southwestern New Hampshire Regional Planning Commission.

**Article 18.** To see if the Town will vote to deed a right-of-way located on the West side of Route 123 to Mrs. John Bross in exchange for a deed to a parcel of land containing about 6 acres located on the North side of Jarmany Hill Road.

**Article 19.** To see if the Town will vote to name the land deeded to the Town by Mrs. John Bross as the "Robert P. Bass Memorial Forest" in memory of her father.

**Article 20.** To see if the Town will vote to raise and appropriate a sum not to exceed \$200.00 to cover the expenses of a Bicentennial project or take any action relative thereto.

**Article 21.** To see if the Town will vote to authorize the Selectmen to make selective cuttings on Town land under the direction of a duly registered forester or take any action relative thereto.

**Article 22.** To see if the Town will vote to establish a fund from proceeds of selective cuttings from which the Selectmen may withdraw a specified amount subject to approval at Town Meeting or take any action relative thereto.

**Article 23.** To choose one member for the Board of Adjustment for 5 years.

**Article 24.** To hear reports of Agents, Auditors, and Officers heretofore chosen and pass any vote relative thereto.

**Article 25.** To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 10th day of February, 1976.

David A. Blanchette  
Walter B. Somero  
John W. Derby  
Selectmen

## BUDGET OF THE TOWN OF SHARON, N.H.

Purpose of Appropriation	Appropriations Previous Fiscal Year	Actual Expenditures Previous Fiscal Year	Appropriations Ensuing Fiscal Year 1976 (1976-77)
<b>General Government:</b>			
Town Officers' Salaries	\$1,200.00	\$1,013.00	\$1,200.00
Town Officers' Expenses	1,200.00	1,117.00	1,200.00
Election & Registration Expenses	150.00	103.00	150.00
Town Hall & Other Buildings	150.00	205.00	300.00
Audit	225.00		
<b>Protection of Persons &amp; Property:</b>			
Fire Department	750.00	750.00	750.00
Care of Trees	109.00	109.00	
Insurance	464.00	460.00	300.00
Planning & Zoning	100.00	5.00	50.00
Damages & Legal Expense	200.00		200.00
<b>Health Dept. (Ambulance)</b>	192.00	172.00	166.00
Mental Health	75.00	75.00	75.00
VNA	165.00	165.00	199.00
Town Dump & Garbage Removal	1,100.00	1,100.00	1,100.00
<b>Highways &amp; Bridges:</b>			
Town Maintenance— Summer & Winter	1,313.00	6,551.00	4,500.00
Street Lighting	100.00	144.00	100.00
General Expenses of Highway Dept. Class V		2,175.00	1,462.00
Town Road Aid	242.00	242.00	238.00
Oiling	2,000.00	932.00	2,000.00
<b>Public Welfare:</b>			
Town Poor		83.00	
<b>Public Service Enterprises:</b>			
Cemeteries	1,500.00	115.00	1,000.00
Advertising & Regional Associations	112.00	122.00	216.00
<b>Debt Service:</b>			
Interest on Temporary Loans	200.00	86.00	150.00
<b>Capital Outlay:</b>			
Bridge Repair	300.00		500.00
Reappraisal and Tax Map		3,873.00	400.00
Bicentennial Project			200.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$11,847.00</b>	<b>\$19,873.00</b>	<b>\$17,706.00</b>

## BUDGET OF THE TOWN OF SHARON, N.H.

Sources of Revenue	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year 1976 (1976-1977)
<b>From State:</b>			
Interest & Dividends Tax	\$4,500.00	\$4,560.00	\$4,600.00
Savings Bank Tax	200.00	229.00	220.00
Meals & Rooms Tax	800.00	948.00	950.00
Highway Subsidy (Cl. IV & V)	2,997.00	2,997.00	2,976.00
Reim. A-C Business Profits Tax (Town Portion)	270.00	285.00	280.00
Class V	1,686.00	1,678.00	1,589.00
<b>From Local Sources:</b>			
Dog Licenses	70.00	85.00	85.00
Business Licenses, Permits & Filing Fees	5.00	4.00	5.00
Motor Vehicle Permit Fees	1,800.00	2,177.00	2,000.00
Income From Trust Funds	80.00	80.00	55.00
National Bank Stock Taxes	24.00	24.00	24.00
Resident Taxes Retained	600.00	750.00	700.00
Normal Yield Taxes Assessed	800.00	323.00	1,000.00
Income from Departments — Planning Board	50.00	13.00	10.00
<b>From Federal Sources:</b>			
Revenue Sharing	700.00	939.00	900.00
<b>Total Revenue from all Sources</b>			
<b>Except Property Taxes</b>	14,582.00	<i>15,692 -</i>	<i>15,394 -</i>
Amount to be Raised by Property Taxes	3,124.00	<del>2,614.00</del>	<del>2,312 -</del>
<b>TOTAL REVENUES</b>	<b>\$17,706.00</b>	<del>\$15,092.00</del>	<del>\$15,394.00</del>



## SELECTMEN'S REPORT

The Selectmen gratefully acknowledge the gift of a Town Seal from Mrs. James Perry of Jaffrey. This seal shows the correct year of incorporation of the Town. Several attempts were made at incorporation. The last in 1791 was successful. Mrs. Perry is a native of Sharon and has many close ties with Sharon.

The Craig Armstrong family has donated a Bicentennial flag to be flown on the Schoolhouse flagpole.

The Selectmen recommend that the Town join the Southwestern Regional Planning Commission. The cost is figured on a per capita basis of 68 cents. The Town is in desperate need of a Master Plan and this agency is well qualified to aid the Town in reaching this important goal.

The Town has acquired 659 acres from Mrs. John Bross under the B.O.R. Land and Water Conservation program. She has also donated an additional 129 acres adjoining the large tract as an outright gift. Mrs. Bross would like to trade a narrow section of property some 1700 feet in length located between the Brown and Vogeler homes for a right-of-way adjacent to the Day property on Route 123. The Selectmen feel that this would be a fair exchange in that the Town will have access to the 788 acre Town land from the South on Jarman Hill Road.

It is a wish of Mrs. Bross that the newly acquired property be named in memory of her father, the late Gov. Robert P. Bass.

We have been in touch with the County Forester in regard to sound forestry practice on the above land. He has recommended that the land be put under a progressive program of selective cutting so that the considerable amount of wood on the property will not fall victim to old age or disease. The timber should provide a source of income for many years and also renew itself at the same time.

We hope that the Town will see fit to establish a fund from the sale of the timber so that each year the Town will be able to draw upon it to reduce taxes.

The Selectmen wish to take the opportunity to publicly thank the Sharon Arts Center for providing telephone answering service during the recent appraisal.

The Selectmen are pleased with the results of the recent reappraisal as done by the Department of Revenue Administration. The results seem to be very well accepted.

The work scheduled for the cemetery addition in 1975 was not done due to several reasons. The Selectmen are asking the voters to approve an additional \$1,000.00 at the 1976 Town Meeting so that the 1975 funds added to the above sum will result in surface leveling, raking, loaming, seeding and a start on graveling a roadway. We also hope to remove some dead trees from the existing cemetery.

The exterior of the Schoolhouse is in need of brick repointing and trim painting. The Selectmen have been in touch with the New Hampshire Army National Guard to make arrangements to have the Peterborough unit furnish the labor as a training exercise at no cost to the Town. The local unit has participated in a project at the Arts Center on a similar basis with excellent results.

David A. Blanchette  
Walter B. Somero  
John W. Derby  
Selectmen



## SUMMARY OF INVENTORY

Selectmen of Sharon

Gentlemen:

Your Summary Inventory of Property Valuation and Statement of Appropriations have been approved. You may proceed with the assessment of 1975 taxes on the basis of the following figures:

Net Assessed Valuation		\$4,812,204.00
Taxes Committed to Collector:		
Town Property Taxes Assessed	\$58,708.89	
	<hr/>	
Total Gross Property Taxes	\$58,708.89	
Less: Est. War Service Tax Credits	500.00	
	<hr/>	
Net Property Tax Commitment+	\$58,208.89	
Tax Rate		\$1.22

+The amount of property tax commitment is subject to adjustment by reason of any increase or decrease in War Service Tax Credits which may result based on the above approved rate.

In the event any adjustment was made in the Appropriations Section we have enclosed a copy of the changes. Revenues and Credits have been approved as shown on the enclosed copy of the third page of the Statement of Appropriations.

The net amounts approved for school and county are as follows:

Net School Appropriations	\$51,921.76
County Tax Assessment	\$ 4,609.02

In arriving at the above approved rate the Overlay has been set in the amount of \$3,086.90.

Very truly yours,  
Lloyd M. Price, Commissioner

## CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1975.

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 were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Sharon at December 31, 1975, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,  
Frederick E. Laplante  
Director  
Municipal Services Division  
Department of Revenue Administration

## **SUMMARY OF FINDINGS AND RECOMMENDATIONS**

Board of Selectmen  
Sharon, New Hampshire 03458

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1975, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent Town records.

### **SCOPE OF AUDIT**

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

### **FINANCIAL INFORMATION**

#### **General Fund:**

#### **Comparative Balance Sheets December 31, 1974 and December 31, 1975: Exhibit A-1**

Comparative Balance Sheets of the General Fund as of December 31, 1974 and December 31, 1975 are presented in Exhibit A-1. As indicated therein, the current surplus of the Town increased by \$254 during 1975, from \$729 as of December 31, 1974 to \$983 as of December 31, 1975.

#### **Analysis of Change in Current Financial Condition Exhibit A-2**

An analysis of change in the current financial condition of the Town during the fiscal year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

<b>Increase in Current Surplus</b>	
Net Budget Surplus	\$631
<b>Decrease in Current Surplus</b>	
Decrease in Accounts Receivable	377
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Net Increase	\$254

#### **Comparative Statements of Appropriations and Expenditures Estimated and Actual Revenues Exhibits A-3 and A-4**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1975 are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$781 less a net overdraft of appropriations of \$150, resulted in a net budget surplus of \$631.

## TREASURER

### General Fund:

#### Classified Statement of Receipts and Expenditures Exhibit B-1

A classified statement of receipts and expenditures for the fiscal year ended December 31, 1975, made up in accordance with the uniform classification of accounts is included in Exhibit B-1.

#### Revenue Sharing Fund Exhibit B-2

The fiscal activity in the Revenue Sharing Fund account during the year is disclosed in Exhibit B-2. As stated therein, entitlement payments of \$918 and interest earnings of \$21 were received during 1975. Expenditures of \$700 were incurred. Available funds at December 31, 1975 totaled \$239.

### AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

### Conclusion:

The provisions of Chapter 71-A, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Very truly yours,  
Frederick E. Laplante  
Director  
Municipal Services Division  
Department of Revenue Administration

# TREASURER'S REPORT

**EXHIBIT B-1**  
**TOWN OF SHARON**  
**General Fund**  
**Classified Statement of Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1975**

## RECEIPTS

**Current Revenue:**

**From Local Taxes:**

**Current Year:**

Property Taxes	\$55,535	
Resident Taxes	750	
National Bank Stock Taxes	24	
Yield Taxes	323	
	<hr/>	
		56,632

**Prior Years:**

Property Taxes	1,717	
Resident Taxes	140	
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		1,857

Tax Sales Redeemed	587
Interest on Delinquent Taxes	83
Resident Tax Penalties	9
	<hr/>

\$59,168

**From State of New Hampshire:**

**Highways and Bridges:**

Class V Highway Maintenance	\$1,678
Highway Subsidy	2,997
Interest and Dividends Tax	4,560
Savings Bank Tax	229
Meals and Room Tax	948
Business Profits Tax	285
Department of Resources and Economic Development	66,000

**Reimbursements:**

a-c State and Federal Forest Lands (Prior Year)	57	
	<hr/>	76,754

**From Local Sources, Except Taxes:**

Motor Vehicle Permit Fees	2,177	
Dog Licenses	85	
Business Licenses, Permits and Filing Fees	4	
Interest Received on Deposits	35	
Income From Trust Funds	110	

**Income From Departments:**

Ambulance	13	
	<hr/>	2,424

Total Current Revenue Receipts \$138,346

**Receipts Other Than Current Revenue:**

Proceeds of Tax Anticipation Notes	\$8,000	
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**Grants from U.S.A.:**

Revenue Sharing	918	
Interest on Investments of Revenue Sharing Funds	21	

**Refunds: Appropriation Credits**

Town Hall	40	
Oiling Town Roads	78	
Insurance	50	
	<hr/>	168

Total Receipts Other Than Current Revenue	9,107	
Total Receipts From All Sources	147,453	
Balance — January 1, 1975	25,786	

**GRAND TOTAL** \$173,239

## EXPENDITURES

### General Government:

Town Officers' Salaries	\$1,013
Town Officers' Expenses	1,117
Election and Registration Expenses	103
Town Hall and Buildings Maintenance	205
Reappraisal and Tax Maps	3,873
Audit	276

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6,587

### Health and Sanitation:

Health Department, Including Hospitals	172
Visiting Nurse Association	165
Family and Mental Health Service	75
Town Dump and Garbage Collection	1,100

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1,512

### Highways and Bridges:

Town Road Aid	242
Town Maintenance	6,551
Street Lighting	144
Oiling Town Roads	932
Class V Highway Maintenance	2,175

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10,044

### Public Welfare:

Town Poor	83
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### Public Service Enterprises:

Cemeteries	115
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### Unclassified:

Advertising and Regional Associations	122
Taxes Bought By Town	587

### Discounts, Abatements and Refunds:

Property Tax Abatements	253
Adjustment on Federal Disaster Funds	62

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1,024

### Protection of Persons and Property:

Fire Department, Including Forest Fires	750
Blister Rust and Care of Trees	109
Planning and Zoning	5
Insurance	460

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1,324

<b>Debt Service: Interest on Debt:</b>		
Paid on Tax Anticipation Notes		86
<b>Principal of Debt:</b>		
Payments on Tax Anticipation Notes		8,000
		<hr/>
		8,086
<b>Capital Outlay:</b>		
<b>Land and Buildings:</b>		
Gross Land		66,000
		<hr/>
		66,000
<b>Payments To Other Governmental Divisions:</b>		
<b>State of New Hampshire:</b>		
2 percent Bond and Debt Retirement Taxes		187
<b>County Taxes</b>		4,609
<b>School District Tax:</b>		
1974-75 Assessment	20,749	
1975-76 Assessment	23,703	
		<hr/>
		44,452
		<hr/>
		49,248
		<hr/>
Total Expenditures For All Purposes		144,023
Balance — December 31, 1975		29,216
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<b>GRAND TOTAL</b>		<b>\$173,239</b>
		<hr/> <hr/>

**EXHIBIT B-2**  
**TOWN OF SHARON**  
**Revenue Sharing Funds**  
**Statement of Revenue, Expenditures, Encumbrances**  
**and Fund Balance**  
**Fiscal Year Ended December 31, 1975**

Available Funds — January 1, 1975

**Add Revenue:**

Entitlement Payment	\$918	
Interest	21	
		<hr/>
		939
		<hr/>
		939



**Less Expenditures:**

Public Safety 700

Available Funds — December 31, 1975

\$239

**EXHIBIT C-1  
TOWN OF SHARON  
Summary of Warrants  
Fiscal Year Ended December 31, 1975**

— Levies Of: —

1975 1974

**Cash In Hands of Collector — January 1, 1975:**

a-c Resident Taxes \$20

**Uncollected Taxes — January 1, 1975:**

Property Taxes 1,618  
Resident Taxes 150

**Taxes Committed to Collector:**

Property Taxes 58,209  
Resident Taxes 920  
Yield Taxes 704  
National Bank Stock Taxes 24

**Added Taxes:**

Property Taxes 253 99  
Resident Taxes 10 20

**Interest on Delinquent Taxes**

79

**Penalties on Delinquent Resident Taxes**

9

\$60,120

\$1,995

— CR. —

**Remittances To Treasurer:**

Property Taxes \$55,535 \$1,717  
Resident Taxes 750 140  
Yield Taxes 323  
National Bank Stock Taxes 24  
Interest 79  
Resident Tax Penalties 9

**Abatements Allowed:**

Property Taxes 591 50  
Resident Taxes 60

**Uncollected Taxes — December 31, 1975:**

Property Taxes	1,994	
Resident Taxes	100	
Yield Taxes	381	
	<hr/>	
	\$59,708	\$1,995

**Cash on Hand — December 31, 1975:**

a-c Property Taxes	392	
a-c Resident Taxes	20	
	<hr/>	
	\$60,120	\$1,995
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**EXHIBIT D  
TOWN OF SHARON  
Statement of Town Clerk's Accounts  
Fiscal Year Ended December 31, 1975  
— DR. —**

**Motor Vehicle Permits Issued:**

1974 Permits	\$36	
1975 Permits	2,141	
	<hr/>	
		2,177

**Dog Licenses Issued:**

30 at \$2	60	
1 at \$5	5	
1 Kennel at \$25	25	
	<hr/>	
	90	

**Add: 1 Penalty at \$1**

1	
<hr/>	
91	

**Less: 32 Fees at \$.20**

6	
<hr/>	
85	

\$2,262

**— CR. —**

**Remittances to Treasurer:**

Motor Vehicle Permit Fees	\$2,177	
Dog Licenses	85	
	<hr/>	
		\$2,262
		<hr/> <hr/>

**EXHIBIT A-1**  
**TOWN OF SHARON**  
**General Fund**  
**Comparative Balance Sheets**  
**As of December 31, 1974 and December 31, 1975**

ASSETS	December 31, 1974	December 31, 1975
<b>Cash:</b>		
General Fund	\$25,786	\$29,216
Soil Survey Fund	295	221
In Hands of Tax Collector	20	412
	26,101	29,849
<b>Accounts Due To Town:</b>		
<b>From U.S. Government:</b>		
Flood Disaster Aid	\$315	
<b>From State of New Hampshire:</b>		
State and Federal Forest Lands	57	
<b>From Trustees of Trust Funds</b>	181	71
	553	71
<b>Uncollected Taxes (Exhibit C-1)</b>	1,768	2,425
	28,422	32,345
	28,422	32,345
<b>LIABILITIES AND CURRENT SURPLUS</b>		
<b>Appropriations Forwarded</b>		
(Exhibit A-3)	\$3,700	\$300
<b>Unexpended Class V Highway</b>		
Maintenance Funds	2,762	2,265
<b>Unexpended Revenue Sharing Funds</b>		239
<b>Unexpended Soil Survey Fund</b>	295	221
<b>Due To State of New Hampshire:</b>		
<b>2 percent Bond and Debt Retirement Taxes:</b>		
Collected — Not Remitted	187	54
Uncollected		64
	187	118
<b>School District Taxes Payable</b>	20,749	28,219
	20,749	28,219

Total Liabilities	27,693	31,362
Current Surplus	729	983
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<b>TOTAL LIABILITIES AND CURRENT SURPLUS</b>		
	\$28,422	\$32,345
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**SUMMARY OF TAX SALES ACCOUNTS**  
**FISCAL YEAR ENDED DECEMBER 31, 1975**

— DR. —

Tax Sales on Account of Levies of:

(a) Balance of Unredeemed Taxes of January 1, 1975	1974
(b) Taxes Sold to Town During Current Fiscal Year	\$586.52
Interest Collected After Sale	4.28
	<hr/>
<b>TOTAL DEBITS</b>	<b>\$590.80</b>

— CR. —

<b>Remittances to Treasurer During Year:</b>	
Redemptions	\$586.52
Interest & Costs After Sale	4.28
	<hr/>
<b>TOTAL CREDITS</b>	<b>\$590.80</b>
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## SUMMARY OF WARRANTS

### Property, Resident and Yield Taxes Levy of 1975

— DR. —

#### Taxes Committed to Collector:

Property Taxes	\$58,208.89
Resident Taxes	920.00
National Bank Stock Taxes	23.50

Total Warrants \$59,152.39

Yield Taxes 704.05

#### Added Taxes:

Property Taxes	\$253.15
Resident Taxes	10.00

263.15

#### TOTAL DEBITS

\$60,119.59

— CR. —

#### Remittances to Treasurer:

Property Taxes	\$55,534.97
Resident Taxes	750.00
National Bank Stock Taxes	23.50
Yield Taxes	322.80

\$56,631.27

#### Abatements Made During Year:

Property Taxes	\$590.64
Resident Taxes	60.00

650.64

#### Uncollected Taxes — December 31, 1975:

Property Taxes	1,943.59
Resident Taxes	100.00
Yield Taxes	381.25

2,424.84

#### Cash on Hand

a-c Property	\$392.84
Resident	20.00

412.84

\$60,119.59

**EXHIBIT E**  
**TOWN OF SHARON**  
**Trust Funds**  
**Summary of Principal, Income and Investments**  
**Fiscal Year Ended December 31, 1975**

	<b>Deposited In Peterborough Savings Bank</b>	<b>— PRINCIPAL — Balance December 31, 1975</b>
<b>Cemetery Funds:</b>		
Addie Royce	No. 22123	\$100
George and Mary Royce Wilson	No. 20837	50
David and Hannah Carlton Wilson	No. 20659	50
Bacon Fund	No. 16339	200
John B. Shedd	No. 24043	150
Wirling Gregg	No. 16902	100
Estate of Ellen A. Wilson	No. 26016	200
<b>School House Fund:</b>		
William Leroy Young	No. 28284	2,000
		\$2,850
		\$2,850

**— INCOME —**

<b>Balance January 1, 1975</b>	<b>Earned During Year</b>	<b>Expended During Year</b>	<b>Balance December 31, 1975</b>	<b>Balance of Principal and Income December 31, 1975</b>
\$7	\$6	\$7	\$6	\$106
7	3	6	4	54
6	3	4	5	55
16	12	14	14	214
17	9	15	11	161
7	5	5	7	107
18	12	16	14	214
55	109	110	54	205
<b>\$133</b>	<b>\$159</b>	<b>\$177</b>	<b>\$115</b>	<b>\$2,965</b>

EXHIBIT A-3  
TOWN OF SHARON  
General Fund  
Comparative Statement of Appropriations and Expenditures  
Fiscal Year Ended December 31, 1975

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	Appropriations Forwarded From 1974	Appropriations 1975
<u>General Government:</u>		
Town Officers' Salaries	\$	\$ 1,200
Town Officers' Expenses		1,200
Election and Registration Expenses		150
Town Hall and Buildings Maintenance		150
Reappraisal and Tax Maps	3,700	
Audit		225
<u>Protection of Persons and Property:</u>		
Fire Department, Including Forest Fires		750
Blister Rust and Care of Trees		109
Planning and Zoning		100
Insurance		464
<u>Health and Sanitation:</u>		
Health Department, Including Hospitals		192
Visiting Nurse Association		165
Family and Mental Health Service		75
Town Dump and Garbage Collection		1,100
<u>Highways and Bridges:</u>		
Town Road Aid		242
Town Maintenance		1,313
Street Lighting		100
Oiling Town Roads		2,000
Class V Highway Maintenance	2,762	
Bridge Repair		300
<u>Public Welfare:</u>		
Town Poor		
<u>Public Service Enterprises:</u>		
Cemeteries		1,500
<u>Unclassified:</u>		
Damages and Legal Expenses		200
Advertising and Regional Associations		112



Receipts and Reimbursements	Total Amount Available	Expenditures 1975	-----Balances----- Unexpended	Overdrafts	Appropriations Forwarded To 1976
\$	\$ 1,200	\$ 1,013	\$ 187	\$	\$
	1,200	1,117	83		
	150	103	47		
40	190	205		15	
	3,700	3,873		173	
	225	276		51	
	750	750			
	109	109			
	100	5	95		
50	514	460	54		
	192	172	20		
	165	165			
	75	75			
	1,100	1,100			
	242	242			
	1,313	6,551		5,238	
	100	144		44	
78	2,078	932	1,146		
1,678	4,440	2,175			2,265
	300				300
		83		83	
	1,500	115	1,385		
	200		200		
	112	122		10	

EXHIBIT A-3  
TOWN OF SHARON  
General Fund  
Comparative Statement of Appropriations and Expenditures  
Fiscal Year Ended December 31, 1975

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	Appropriations Forwarded From 1974	Appropriations 1975
<u>Debt Service:</u>		
<u>Interest on Debt:</u>		
Paid on Tax Anticipation Notes	\$ _____	\$ 200
Totals a/c Town Appropriations	\$ 6,462	\$11,847
<u>Payments To Other Governmental Divisions:</u>		
County Tax		4,609
School District Tax	20,749	51,922
<u>Overlay</u> (Discounts, Abatements and Refunds)	_____	3,087
	\$27,211	\$71,465

Receipts and Reimbursements	Total Amount Available	Expenditures 1975	-----Balances-----		Appropriations Forwarded To 1976
			Unexpended	Overdrafts	
\$	\$ 200	\$ 86	\$ 114	\$	\$
\$1,846	\$ 20,155	\$19,873	\$3,331	\$5,614	\$ 2,565
	4,609	4,609			
	72,671	44,452			28,219
	3,087	954	2,133		
\$1,846	\$100,522	\$69,888	\$5,464	\$5,614	\$30,784

## 1975 TAXES

	Property	Resident	Yield
<b>Uncollected</b>			
Bass, William & Charles	89.67		
Gifford, Normand & Frida	189.71		
Foyle, Richard & Pauline	41.48		
Mulhall, James & Annmarie	295.87		
Parhiala, Cecilia	539.85		
Pelletier, Andrew & Marion	295.24		
Persons Unknown	7.32		
Sangermano, Sandra	203.13		
White Oaks	164.70		
Nason, William & Denna	116.62		
Smith Harriman Co.			381.25
Cuddihee, Lawrence		10.00	
Fields, Melinda		10.00	
Johnstone, Malcolm		10.00	
Johnstone, Linda		10.00	
Laroche, Marc		10.00	
Montaner, Peter		10.00	
Montaner, Judith		10.00	
Weichel, William		10.00	
Weichel, Bertha		10.00	
Young, Gary		10.00	
	\$1,943.59	\$100.00	\$381.25

## VITAL STATISTICS

Births:	Steven Paul Hobbs	May 26, 1975
Deaths:	Mrs. Lucy Chase	June 11-12, 1975
Marriages:	Elizabeth Ruth Desrosiers	May 9, 1975
	John Marshall Guptill	
	Velma Agnes Holt	May 23, 1975
	Peter Edwin Perkins	
	Sharon Lee Philbrick	July 5, 1975
	Arnold Allen Donaway	

## PROPERTY AND ASSESSMENTS

	LAND	BUILDINGS
Allen, George E. & Brenda 1/b McCoy Rd. 4.3a.	8,650	34,800
Andrews, Elizabeth H. 1/o Cross Rd. 5C.9a.	18,200	
Armstrong, Craig S. 1/b McCoy Rd. 46a.	13,400	20,100
Bass, William & Charles 1/b Mountain Rd. 210a.	7,350	
Beatty, Frederika 1/b Jarmany Hill Rd. 5a.	15,550	8,500
Beauvais, J. Henry & Marie L 1/b Spring Mill Rd. 2.1a.	11,400	7,450
Bennett, Norman A. & Barbara 1/o Spring Mill Rd. 20.47a.	500	
Bishop, A. Virginia 1/o Swamp Rd. 25a.	5,250	
Blanchette, David A. & Joanne M. 1/b Jarmany Hill Rd. 26a.	20,450	34,000
Bonsal, Edith B. 1/o Gridley River 190a. 1/o Jarmany Hill Rd. 46a.	19,950 20,750	
Booth, Robert H. 1/b Spring Hill Rd. 130a.	64,900	22,750
Bross, Joanne B. 1/o Gridley River 86a. 1/o Jarmany Hill Rd. 6a. 1/o Spring Mill Rd. 85a. 1/o Rt. 123 145a. 1/o Rt. 123 659a. 1/o McCoy Rd. 75a. 1/o Rt. 123 90a.	9,050 3,450 14,900 51,750 130,600 20,150 27,850	
Bross, John A. 1/o Peterborough town line 85a.	3,000	
Brown, Winthrop Jr. 1/b Jarmany Hill Rd. 34.3a.	32,150	56,350
Butterweck, John E. & Beverly A. 1/o Nashua Rd. 5a.	4,900	
Cabot, Thomas & Virginia 1/b Mountain Rd. 6a. 1/o Temple Rd. 203a.	21,650 48,000	28,900
Chase, Mrs. Wesley (Heirs of) 1/b Route 123 11.5a.	19,150	37,950

	LAND	BUILDINGS
Clark, Winifred 1/b Jarmany Hill Rd. 4.5a.	8,400	6,500
Cleveland, George D. & Bertha G. 1/b Temple Rd. 1a.	6,750	5,900
Colby, William T. 1/b Temple Rd. 4a.	6,350	11,800
Collier, Abram & Eleanor W. 1/o Temple Rd. 5.3a.	9,250	
Cornuelle, Herbert & Jean F., 1/o Spring Hill Rd. 117.6a.	19,250	
Day, Carl B. & Josephine 1/b Jarmany Hill Rd. 1.5a.	9,300	36,000
Day, Emily 1/o Temple Rd. 1a. 1/b Temple Rd. 2a.	1,250 8,300	14,750
Derby, John W. & Sheron S. 1/b Jarmany Hill Rd. 4.2a.	9,250	40,250
Discalced Carmelite Fathers 1/b Spring Hill Rd. 2.5a.	10,950	2,450
Dixon, Chadbourne R. & Phyllis 1/b Jarmany Hill Rd. 6a.	8,250	8,950
Donaway, Arnold 1/mh Spring Mill Rd. 1a.	3,850	6,300
Dugdale, Richard W. & Ann C. 1/b Jarmany Hill Rd. 75a.	13,150	300
Dusser deBarenne, Emily G. & Greene, M. 1/b Jarmany Hill Rd. 18a.	17,600	20,880
Elliot, Edward R. & Rose K. 1/b Spring Hill Rd. 11.8a.	25,400	24,050
Faila, Donald & Marie 1/o South Rd. 7.5a.	5,650	
Fogden, Kenneth & Mary Ann j/b Route 123 8.75a.	9,250	42,000
Foyle, Richard V. & Pauline M. 1/o Greenleaf Rd. .8a.	3,400	
Geddis, James & Katherine 1/b Mountain Rd. 3.9a.	7,750	19,700
Gifford, Norman & Frida 1/o Route 124 14a. 1/o Route 124 7a.	9,650 5,900	

	LAND	BUILDINGS
Guptill, Charles W. III & Patricia 1/b Route 123 2.5a.	6,550	18,750
Guptill, Lillian 1/b Route 123 7.23a.	12,550	15,650
Hall, Ann Q. 1/o Spring Hill Rd. 25a.	22,700	
Hammond, Katherine D. 1/b Mountain Rd. 60a.	25,750	6,200
Harris Construction Co. 1/o Old Sharon Rd. 3a.	2,150	
Hayes, Ann Miller 1/b Spring Hill Rd. 3.5a. 1/o Spring Hill Rd. .5a.	13,400 300	25,750
Hazelton, Helen F. 1/b Route 123 5.25a.	13,150	30,900
Heinzling, Ann B. 1/b Route 123 33a. 1/b Route 123 11a.	33,200 12,250	51,400 800
Hogland, Ralph R. & Frances M. 1/o Mountain Rd. 190a.	6,650	
Hobbs, Paul E. & Marjorie M. 1/b McCoy Rd. 2.5a.	5,550	26,650
Hoffman, Theodore F. 1/b Jarmany Hill Rd. 123a. 1/o Jarmany Hill Rd. 7a.	41,500 16,800	40,550
Hollingsworth, Schuyler 1/o Swamp Rd. 10a.	3,000	
Holt, Alvin 1/o Temple Town line 10a.	600	
Hurd, Elizabeth J. 1/b Temple Rd. 125a.	56,200	12,050
Jones, Eleanor Y. 1/b Spring Mill Rd. 49.6a. 1/o Jarmany Hill Rd. 49.6a.	25,350 10,900	20,350
Keene Sand & Gravel Inc. 1/o Spring Mill Rd. 80a.	8,000	
Killian, James R. Jr. 1/b Temple Rd. 14a. 1/o Temple Rd.	21,650 27,000	58,650



	LAND	BUILDINGS
Kohak, Frances M. 1/o Swamp Rd. 7.5a. 1/o Swamp Rd.	6,050 2,000	
Kilgour, Raymond & Sarah V. 1/b Spring Hill Rd.	17,100	19,900
Land, Edwin H. 1/o Cross Rd. 2.6a.	4,200	
Lawlor, Don E. 1/o Nashua Rd. 6a.	8,150	
LeClair, Raymond M. & Susan mh/o Spring Mill Rd.		3,900
Linder, John F. Jr. 1/o South Rd. 40a.	7,850	
Marion, Norman & Pauline 1/b Rte. 123 4a.	7,350	23,000
MacDonald, Herbert A. Est. 1/o Rte. 123 16a.	10,700	
Millard, Stephen H. Jr. 1/b Mountain Rd. 2.9a. 1/o McCoy Rd. 68a.	8,700 7,800	21,100
Miller, Charles D. Spiegel, Hans 1/o Temple Town Line 24a.	1,200	
Morison, Arria F.C. Est. 1/o Jarmany Hill Rd. 72a.	12,600	
Morison, John H. 1/o Mountain Rd. 60a.	2,100	
Morse, Lovett & Clarissa 1/b Mountain Rd. 160.7a	45,200	33,250
Morton, Douglas 1/b Temple Rd. 1.03a.	6,750	17,700
Mulhall, James & Annamarie 1/b Route 123 2.8a.	6,550	21,800
Nason, William & Donna 1/b Route 123 2.2a.	5,650	20,700
Nature Conservancy-Wales Preserve 1/o Spring Mill Rd. 23a.	11,750	
New England Forestry Foundation 1/o Route 123 250a. 1/o Mountain Rd. 494a.	53,550 23,500	

	LAND	BUILDINGS
Newton, Wallace & Violet		
1/b Spring Hill Rd. 12a.	19,100	27,550
1/o Spring Hill Rd. 100a.	15,900	
Nichols, Andrew L. & James R.		
1/o Route 123 272.8a.	57,100	
1/o Mountain Rd. 91a.	3,200	
1/o Mountain Rd. 110a.	3,850	
Nichols, Henry C.		
1/o Temple Rd. 19a.	4,750	
Nichols, Richard M.		
1/b Route 123 192a.	68,850	27,650
O'Meara, Daniel R. & Dorothy		
1/b Temple Rd. 29.5a.	24,300	14,800
Outerbridge, Inc.		
1/b Spring Hill Rd. 6.5a.	20,200	5,000
Overage, Carl F.		
1/o Spring Hill Rd. 5.3a.	7,750	
Parhiala, Cecilia M.		
1/o Route 123 244.5a.	44,250	
Pelletier, Andrew J. & Marion		
1/b Route 124 8a.	9,550	14,650
Periera, Fred R. & Ann L.		
1/b Spring Hill Rd. 4a.	11,800	13,800
1/o Spring Mill Rd. 30a.	7,950	
Perkins, Velma		
1/b Route 123 46.6a.	25,450	12,250
Perry, Lenna W.		
1/o Route 124 481.8a.	69,450	
1/o Route 124 83.2a.	27,550	
1/o Route 124 361.8a.	67,200	
1/o Swamp Rd. 47a.	8,650	
Persons Unknown		
1/o Mountain Rd. 10a.	600	
Plimpton, Kenneth D.		
1/o Route 123 7a.	10,850	
Preston, Frank W.		
1/o Mountain Rd. 24a.	1,200	
Preston, John		
1/o Nashua Rd. .5a.	150	
Public Service Co. of N.H. Distribution System only	95,450	

	LAND	BUILDINGS
Reid, Raymond & K. Wilkens Est. 1/o Route 123 96a. 1/o Jarmany Hill Rd. 80a.	47,650 28,600	
Rice, John B. 1/o Route 123 .5a.	400	
Ricker, Henry J. & Jessie C. 1/b Route 123 1a.	4,900	18,050
Rieck, Albert & Hilma 1/b Jarmany Hill Rd. 26a. 1/o Jarmany Hill Rd. 21a.	17,250 14,650	28,650
Ruberti, Aurelio V. & Associates 1/o Route 123 82a.	19,300	
Sangermano, Sandra 1/o Swamp Rd. 95a.	16,650	
Sawyer, Alfred & Fay 1/o Route 124 88a.	13,100	
Sawyer, Clifton D. 1/o Route 124 57a.	15,150	
Sawyer, Mrs. David 1/o South Rd. 47a.	5,650	
Sawyer, Donald H. 1/o Jarmany Hill Rd. 100a.	14,100	
Sawyer, Jeremy J. 1/o Jaffrey Town Line 10a.	1,800	
Sawyer, Sheldon 1/o Jaffrey Town Line 45a. 1/o Jaffrey Town Line 35a.	9,700 6,650	
Scoboria, Marjorie B. & Phyllis G. 1/b Spring Mill Rd.	17,450	15,200
Seguin, Pauline F. 1/b Spring Mill Rd. 2.5a.	14,550	67,500
Shapley, Martha B. 1/b Cross Rd. 120a.	29,150	52,150
Sharon Arts Center b/o Route 123		13,050
Sharon Trust 1/o Nashua Rd. 382a. 1/o Spring Mill Rd. 40a.	84,300 8,850	
Sheinkman, Samuel & Florence F. 1/b Spring Hill Rd. 25a.	63,550	45,350

	LAND	BUILDINGS
Soc. For Prot. of N.H. Forests 1/o Route 124 71.5a.	21,600	
Somero, Walter B. & Dorothea M. 1/b Temple Rd. 3a.	8,200	33,550
Springmeadow, Inc. 1/o Spring Hill Rd. 6a.	17,900	
Sternhardt, Irmgard 1/b Route 124 4a.	5,450	9,550
Stevens, A. Lester & Pearl Y. 1/b Jarmany Hill Rd. 16.75a.	21,450	22,650
Street, John M. 1/b Jarmany Hill Rd. 56a.	27,850	55,750
Stuhlsatz, Michel R. & Doris W. 1/o Route 123 17.7a.	13,700	
Talya Enterprises, Inc. 1/o Spring Hill Rd. 6.9a.	16,850	
1/o Jarmany Hill Rd. 33.2a.	27,300	
Upland Farms, Inc. 1/o McCoy Rd. 36a.	16,950	
Vogeler, Ernst & Erna 1/b Jarmany Hill Rd. 49.5a.	29,050	31,550
Von Adler, John & Astrid 1/b Spring Mill Rd. 1a.	6,350	40,800
Wales, Betty B. 1/b Spring Hill Rd. 178a.	70,800	79,600
1/o Spring Hill Rd. 23a.	42,150	
Walsh, George W. 1/b Jarmany Hill Rd. 7.9a.	10,400	38,400
Weichel, William & Bertha 1/b Route 124 4a.	6,500	9,150
Weinman, Rhoda 1/b Route 123 1.5a.	9,400	9,800
Wellwood, Robert E. & Susanne T. 1/b Nashua Rd. 10.5a.	15,250	59,450
Wilbur, Virginia Y. 1/b Temple Rd. 60a.	37,650	104,300
Williams, Jessie M. 1/b Spring Mill Rd. 1a.	4,300	20,850
White Oak Properties 1/o Jarmany Hill Rd. 77a.	12,150	

	LAND	BUILDINGS
Wilson, Edith		
1/b Jarmany Hill Rd. 8a.	14,300	10,500
1/b Jarmany Hill Rd. 53a.	19,600	450
Wilson, Harold & Rosilda		
1/b Jarmany Hill Rd. 16.1a.	17,350	19,800
1/o Swamp Rd. 50a.	6,750	
1/o Spring Hill Rd. 8.2a.	11,200	
Wilson, John M.C. & Barbara M.		
1/b McCoy Rd. 1.8a.	6,150	33,150
Woodworth, Paul		
1/o Jarmany Hill Rd. 16a.	11,700	
Wright, David M.		
1/o Route 123 330a.	75,200	
Young, Lloyd P.		
1/b Jarmany Hill Rd. 30a.	32,150	54,100
1/o Jarmany Hill Rd. 70a.	23,800	
Young, Robert A. & Gertrude A.		
1/b Route 123 5.5a.	9,500	39,800

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