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1978

# **ANNUAL REPORTS**

**OF THE TOWN OF**

**SHARON**

**NEW HAMPSHIRE**



**1978**



# **Annual Reports**

of the town of

## **SHARON**

New Hampshire

for the year ending

December 31, 1978

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1978

# TOWN OFFICERS

John Milton Street	<b>MODERATOR</b>	Term expires 1979
Dorothea M. Somero (Mrs.) John Von Adler John W. Derby	<b>SELECTMEN</b>	Term expires 1979 Term expires 1980 Term expires 1981
Violet M. Newton (Mrs.)	<b>TOWN CLERK</b>	Term expires 1979
Pearl Y. Stevens (Mrs.)	<b>TREASURER</b>	Term expires 1979
Sharon Donaway (Mrs.)	<b>COLLECTOR OF TAXES</b>	Term expires 1979
Walter B. Somero	<b>HIGHWAY AGENT</b>	Term expires 1979
Ernst Vogeler	<b>TRUSTEE OF TRUST FUNDS</b>	Term expires 1979
Charles W. Guptill III	<b>FOREST FIRE WARDEN</b>	Appointed
Dr. Robert E. Wellwood	<b>DEPUTY WARDENS</b> Robert A. Young Wallace B. Newton Norman E. Marion A. Lester Stevens	Appointed
Carl B. Day Barbara Wilson (Mrs.) Sharon S. Derby (Mrs.)	<b>HEALTH OFFICER</b> <b>SUPERVISORS OF THE CHECKLIST</b>	Term expires 1980 Term expires 1982 Term expires 1984
Sharon S. Derby (Mrs.) Barbara Wilson (Mrs.) Brenda Allen (Mrs.) Dr. Robert E. Wellwood John W. Derby	<b>PLANNING BOARD</b>	Term expires 1979 Term expires 1980 Term expires 1981 Term expires 1982 ex officio
Kenneth L. Fogden Charles W. Guptill III George Allen Lloyd P. Young John M. C. Wilson	<b>BOARD OF ADJUSTMENT</b>	Term expires 1979 Term expires 1980 Term expires 1981 Term expires 1982 Term expires 1983
Robert A. Young	<b>BUILDING INSPECTOR</b>	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 in the Brick Schoolhouse on Tuesday, the 13th of March, 1979 at 7:30 in the evening to act on the following subjects:

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

**Article 3.** To raise and appropriate the sum of \$1,500.00 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 \$500.00 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	\$100.00
Insurance	800.00
Legal Expenses and Dog Damage	200.00
Ambulance	276.00
Fire Protection	900.00
Peterborough Sanitary Landfill	1,500.00
Town Hall Expense	270.00
Bridge Repair	3,500.00
Street Lights	150.00
Cemeteries	400.00
Interest on Temporary Loan	100.00
Appraisal of New Property	400.00
Tax Map Updating	100.00
Planning and Zoning	300.00

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$34.00 for the Monadnock Region Association, or take any action relative thereto.

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$348.00 for the Monadnock Community Visiting Nurse Association, or take any action relative thereto.

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$75.00 for the Monadnock Family and Mental Health Service, or take any action relative thereto.

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$118.32 as the Town's share for the studies and operation of the Southwestern New Hampshire Regional Planning Commission, or take any action relative thereto.

**Article 10.** To see what sum the Town will authorize the Selectmen to borrow in anticipation of taxes.

**Article 11.** To see if the Town will authorize the Selectmen to withdraw from the

William Leroy Young Trust Fund \$150.00 interest for maintenance of the Brick Schoolhouse, or take any action relative thereto.

**Article 12.** To see if the Town will vote to accept the sum of \$1,299.30 which is restricted to the maintenance of Class V highways, or take any action relative thereto.

**Article 13.** To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for oiling Town roads, where needed, or take any action relative thereto.

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for Summer maintenance of Town roads and the sum of \$3,000.00 for Winter maintenance, or take any action relative thereto.

**Article 15.** To see if the Town will vote to raise and appropriate the sum of \$267.92 provided the State of New Hampshire appropriates \$1,786.16 for the construction of Class IV and V highways, or take any action relative thereto.

**Article 16.** 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 amounts 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.

Appropriation	Estimated
Fire Protection	\$900.00
Ambulance	276.00
Tax Map	100.00
Monadnock Family & Mental Health Serv.	75.00

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$100.00 to be placed in a Capital Reserve Fund for the future reappraisal of the Town, or take any action relative thereto.

**Article 18.** To see if the Town will vote to raise and appropriate the sum of \$1,000.00 to purchase crushed gravel, sealing material and labor for the completion of the parking lot at the Brick Schoolhouse.

**Article 19.** To see if the Town will vote to empower the Planning Board to review, and approve or disapprove the site plans for the development of tracts for non-residential uses whether or not such development includes a subdivision or re-subdivision of the site.

**Article 20.** To see if the Town will vote to raise and appropriate the sum of \$6,325.00 for the replacement of railings and addition to the deck of the Cross Road bridge, or take any action relative thereto.

**Article 21.** To see if the Town will vote to authorize the Selectmen to withdraw from the Town Forest Fund an amount equal to 10% of the net property tax commitment but not to exceed \$10,000.00 and credit the sum to the General Fund to help defray taxes, or take any action relative thereto.

**Article 22.** 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 12th day of February, 1979.

Dorothea M. Somero  
John Von Adler  
John W. Derby  
Selectmen of Sharon

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

Purpose of Appropriation	Appropriations Previous Fiscal Year	Actual Expenditures Previous Fiscal Year	Appropriations Ensuing Fiscal Year 1979 (1979-80)
<b>General Government:</b>			
Town Officers' Salaries	\$1,000.00	\$1,050.00	\$1,700.00
Town Officers' Expenses	1,400.00	1,080.50	1,500.00
Election and Registration	100.00	385.96	100.00
Town Hall & Other Buildings	200.00	260.90	270.00
Reappraisal of Property	200.00	112.03	400.00
Tax Map	100.00	42.50	100.00
<b>Protection of Persons and Property:</b>			
Fire Dept. inc. Forest Fires	750.00	750.00	900.00
Planning and Zoning	200.00	821.00	300.00
Damage by dogs		30.00	
Insurance	700.00	764.00	800.00
<b>Health Department:</b>			
Ambulance	585.95	585.95	276.00
Town Dump	1,100.00	1,100.00	1,500.00
VNA	193.00	193.00	348.00
Family Mental Health Services	75.00	75.00	75.00
<b>Highways &amp; Bridges:</b>			
Town Road Aid	236.00	235.68	267.92
Town Maintenance	4,500.00	4,998.21	6,000.00
Street Lighting	100.00	135.27	150.00
Gen. Expenses of Highway Dept.	3,000.00	3,350.46	
Bridge Repairs	500.00	288.00	9,825.00
Town Hall Parking Lot	1,000.00	1,239.80	1,000.00
Class V Roads		1,595.81	1,299.30
Oiling Roads		2,596.07	3,500.00
<b>Libraries:</b>			
Library	300.00	300.00	
<b>Recreation:</b>			
Town Forest: Weed & Thin	300.00	300.00	300.00
<b>Public Services Enterprises:</b>			
Cemeteries	500.00	240.00	400.00
<b>Unclassified:</b>			
Damages & Legal Expenses	200.00		200.00
Advertising & Regional Assoc.	112.88	112.88	152.32
Audit	325.00	382.87	500.00
Schoolhouse Repairs	1,000.00	1,457.30	
Taxes bought by Town		290.70	
Discounts, Abatements & Refunds		1,045.02	8,500.00
<b>Debt. Service:</b>			
Interest on Temporary Loans	150.00	64.18	100.00
<b>Payment to Capital Reserve Fund:</b>			
Reappraisal of Town	100.00		100.00
<b>TOTAL APPROPRIATIONS</b>	<b>18,927.83</b>	<b>29,362.48</b>	<b>40,563.54</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
<b>From Local Taxes:</b>			
Resident Taxes	900.00	830.00	900.00
National Bank Stock Taxes	25.00	23.50	25.00
Yield Taxes	2,000.00	5,354.87	2,500.00
Interest on Delinquent Taxes		476.73	
Resident Tax Penalties		5.00	
<b>From State:</b>			
Meals and Rooms Tax	1,100.00	1,098.86	1,100.00
Interest and Dividends Tax	4,400.00	3,774.15	4,000.00
Savings Bank Tax	400.00		
Highway Subsidy	3,000.00	4,574.44	2,919.12
Town Road Aid			1,786.16
State Aid Construction			1,892.64
Class V Highway Maintenance		1,294.70	1,299.30
Reimb. a/c State-Federal			
Forest Land	110.00	110.94	110.00
Reim. a/c Bus. Prof. Tax	300.00	330.00	300.00
<b>From Local Sources, Except Taxes</b>			
Motor Vehicle Permits Fees	3,100.00	3,277.50	3,100.00
Dog Licenses	115.00	185.40	120.00
Business Licensed, Permits & Filing Fees	10.00	61.28	25.00
Interest Received on Deposits	300.00	325.27	300.00
Income From Trust Funds	150.00		150.00
Income From Departments	50.00		50.00
Surplus	1,535.00		
Withdrawal from Town Forest Fund			8,500.00
<b>Receipts Other Than Current Revenue:</b>			
Revenue Sharing Fund	986.00	986.00	1,180.00
<b>TOTAL REVENUES</b>	<b>18,481.00</b>	<b>24,271.44</b>	<b>30,257.32</b>

## REPORT OF THE SELECTMEN

The Schoolhouse and its immediate area have had considerable attention in the past months. We would like to review what has taken place.

The brush around the boundaries has been cut back. A nuisance pine tree was cut by Walter Wright of Peterborough. All boundary corners have been located and marked by Vorce Soney & Associates of Jaffrey.

The exterior brickwork has been repointed as part of on-the-job training by the 210th Engineer Detachment, New Hampshire Army National Guard, headquartered in Peterborough.

All interior and exterior surfaces required paint or sealant. This work done by Jack McLaughlin of West Peterborough.

The interior lights were removed and replaced by Herbert Young of Harrisville. It is of note to say that Mr. Young did the installation of the lights in 1943. The ceiling was installed by John Duval of Rindge.

All paint and supplies were donated by Derby's Department Store. The Sharon Arts Center loaned a carpenter, David Clarke of Peterborough to install the ceiling trim.

The windows were washed by Boy Scout Troop 808 of Peterborough in return for a donation to the troop fund.

The parking lot work was arranged through the Highway Agent. This consisted of clearing trees, removing stumps, hauling and leveling gravel, and installing railroad tie steps.

The sign was repainted by Walt's Signs of Jaffrey.

The chimney was rebuilt and capped by Eric Laaksonen of New Ipswich.

The Robert P. Bass Memorial Town Forest logging project is still underway. About 75% of the timber removal contract has been completed. The Selectmen chose to extend the contract due to unforeseen weather conditions and the large amount of wood covered by the contract. We recommend that the weeding and thinning aspect be continued. This has resulted in better growing conditions for the remaining wood and also firewood for residents of the Town.

An increase should be planned for our annual audit. The State now requiring more procedures which results in more time spent on our audit. The net result is more cost.

The Selectmen wish to ask for voter support for an increase in the amounts paid town officials. There has been no increase in the compensation for at least 8 years for the large majority. All aspects of the administration of the Town now require more time and effort to be spent in its behalf.

We would like to ask for a volunteer effort on the part of the townspeople in clearing the large amount of limbs and trees from Swamp and South Roads. We feel that this will unify the Town to a further extent in that the residents of the Town will become better acquainted while saving the Town quite a sum of money.

The fact of police protection has been brought to our attention. We would like to remind the residents that all requests for this service should be referred to the New Hampshire State Police. They can be reached at 1-800-852-3411 or through Fire Mutual Aid at 1-352-1100.

In closing we would like to thank the following for their donations to various Town needs. The repairs to the timbers on the Swamp Road bridge were made possible by the Wilson family. They provided the lumber and its installation to repair the decking. Derby's Department Store donated all the paint and related supplies for the renovation of the Schoolhouse.

Respectfully submitted, Dorothea M. Somero  
John Von Adler  
John W. Derby

## AUDITOR'S OPINION

Board of Selectmen  
Town of Sharon  
Sharon, New Hampshire 03458

We have examined the financial statements of the various funds of the Town of Sharon for the year ended December 31, 1977, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records as we considered necessary in the circumstances.

The General Fund balance sheet of the Town of Sharon as of December 31, 1977, which is presented for comparative purposes only, were previously examined by us and our report dated January 25, 1977, expressed an unqualified opinion on the statement. We have not performed any auditing procedures after the date of our report on the 1976 financial statement.

The Town of Sharon has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

As described in the accompanying footnotes, the Town of Sharon's policy is to prepare its financial statements of the Special Revenue Funds and Trust Funds on the basis of cash receipts and disbursements; consequently, the statements do not give effect to accounts receivable, accounts payable, and accrued items. Accordingly, the statements do not present results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements listed in the aforementioned table of contents, other than the financial statements of the Special Revenue Funds and Trust Funds, present fairly the financial position of the various funds and account groups of the Town of Sharon at December 31, 1977 and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In our opinion, the accompanying statements of the Special Revenue Funds and Trust Funds listed in the aforementioned table of contents present fairly the assets and liabilities of such funds of the Town of Sharon at December 31, 1977, arising from cash transactions, and its revenues collected and expenditures paid during the year then ended, on a basis consistent with that of the preceding year.

The supplemental schedules included in this report, although not considered necessary for a fair presentation of the financial position and results of operations of such funds and group of accounts, are presented primarily for supplemental analysis purposes. This additional information has been subjected to the audit procedures applied in the aforementioned examination of the basic financial statements and is, in our opinion, fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Municipal Services Division

January 17, 1978

## REPORT OF HIGHWAY AGENT

The Spring Mill Road project, built with TRA approval and money, was completed last year.

The next major road project to be funded with TRA and Highway Subsidy funds will be rebuilding the Nashua Road starting from the Sharon-New Ipswich line and continuing easterly toward Rt. 123. To start, trees will be cut on the roadsides to provide solar heat for melting. This will also be more beneficial for more efficient plowing and the prevention of falling limbs in ice and heavy snow storms.

The McCoy Road, part of Cross Road, and Spring Mill Road were sealed last Fall. The next roads to be sealed will be Greenleaf and Temple Roads. Some new culverts are required.

We hope to replace all bridge railings with a wooden post and beam construction and to install an outrigger railing on Cross Road bridge. This should avoid rebuilding the bridge and make for more efficient snow removal.

Respectfully submitted,  
Walter B. Somero  
Highway Agent

**TAX COLLECTOR'S REPORT**  
Town of Sharon  
**SUMMARY OF WARRANTS**  
**PROPERTY, RESIDENT AND YIELD TAXES**  
**LEVY OF 1978**  
- DR. -

**Taxes Committed to Collector:**

Property Taxes	75,705.68
Resident Taxes	1,030.00
National Bank Stock Taxes	23.50

Total Warrants	\$76,759.18
Yield Taxes	6,045.32

**Interested Collected on Delinquent**

Property Taxes	3.14
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**Penalties Collected  
on Resident Taxes**

8.00

**TOTAL DEBITS**

\$82,815.64

- CR. -

**Remittances to Treasurer:**

Property Taxes	\$67,376.46
Resident Taxes	860.00
National Bank Stock Taxes	23.50
Yield Taxes	6,035.91
Interest Collected	3.14
Penalties on Resident Taxes	8.00

\$74,307.01

**Uncollected Taxes - December 31, 1978:**

(As Per Collector's List)

Property Taxes	\$8,329.22
Resident Taxes	170.00
Yield Taxes	9.41

8,508.63

**TOTAL CREDITS**

\$82,815.64

**SUMMARY OF WARRANT  
PROPERTY, RESIDENT AND YIELD TAXES  
LEVY OF 1977**

- DR. -

**Uncollected Taxes - As of January 1, 1978:**

Property Taxes	\$31,582.87
Resident Taxes	50.00

\$31,632.87

**Interest Collected on Delinquent**

Property Taxes	525.03
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**Penalties Collected on**

Resident Taxes	5.00
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**TOTAL DEBITS**

\$32,162.90

- CR, -

**Remittances to Treasurer During Fiscal Year  
Ended December 31, 1978:**

Property Taxes	\$31,581.84
Resident Taxes	50.00
Interest Collected During Year	525.03
Penalties on Resident Taxes	5.00

\$32,161.87

**Abatements Made During Year:**

Property Taxes	\$1.03
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\$1.03

**TOTAL CREDITS**

\$32,162.90

**SUMMARY OF TAX SALES ACCOUNTS  
FISCAL YEAR ENDED DECEMBER 31, 1978**

- DR. -

**Tax Sales on Account of Levies of 1977**

*Taxes Sold to Town During Current Fiscal Year - Poole	\$290.70
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TOTAL DEBITS	\$290.70
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- CR. -

Unredeemed Taxes December 31, 1978	\$290.70
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TOTAL CREDITS	\$290.70
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\*"Taxes Sold to Town During Current Fiscal Year:" Tax Sales held during fiscal year ending December 31, 1978, should include total amount of taxes, interest and costs to date of sale.

## AUDITOR'S OPINION

Board of Selectmen  
Town of Sharon  
Town Office  
Sharon, N.H. 03458

We have examined the Summary of Warrant Activity of the Tax Collector of the Town of Sharon for the period from January 1, 1978 to March 14, 1978. 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.

In our opinion, the aforementioned summary schedule presents fairly the activities of the Tax Collector of the Town of Sharon for the period from January 1, 1978 to March 14, 1978 in accordance with R.S.A. 41:35 of the Revised Statutes of the State of New Hampshire.

April 14, 1978

Mr. John W. Derby, Chairman  
Board of Selectmen  
Town Office - Sharon  
RFD  
Peterborough, New Hampshire 03458

Gentlemen:

Your Summary Inventory of Property Valuation and Statement of Appropriations have been approved. You may proceed with the assessment of 1978 taxes on the basis of the following figures.

Net Assessed Valuation	\$4,323,216.00
Taxes Committed to Collector:	
Town Property Taxes Assessed	\$76,520.92
Precinct Taxes Assessed	
Total Gross Property Taxes	<u>\$76,520.92</u>
Less: Est. War Service Tax Credits	<u>700.00</u>
Net Property Tax Commitment*	\$75,820.92
Tax Rate - Town	1.77
Precinct	

\* 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, county and precinct are as follows:

Net School Appropriations	\$74,532.06
County Tax Assessment	7,614.00
Net Precinct Appropriation	

In arriving at the above approved rate the Overlay has been set in the amount of \$501.86.

Very truly yours,  
Lloyd M. Price, Commissioner

## VITAL STATISTICS

### BIRTHS

Christian Alexander Hallberg

March 30, 1978

### DEATHS

Henry Joseph Ricker

June 17, 1978

### MARRIAGES

Loretta Jane Simonds

May 11, 1978

Stephen Vincent Torsey

Dorothy Mary Munzner

May 25, 1978

George William Walsh

Yvonne Aldrich Day

December 2, 1978

Dennis Herbert Stevens









# Tis a Gift to Be Simple

Shaker Hymn

Tis a gift to be simple  
Tis a gift to be free  
Tis a gift to come down where we ought to be.  
And when we find ourselves in a place just right  
We will be in the valley of love & delight.

When true simplicity is gained  
To bow and to bend we will not be ashamed  
To turn and to turn will be our delight  
Til by turning and learning we come out right.