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Epping, N.H.

ANNUAL REPORTS



Epping Canoe Race 1982

**For the Year Ending
December 31, 1982**

COVER: Winning black and white photograph in the 1982 Lamprey River Canoe Race Photo Contest was submitted by Sarah Letourneau of Hampton, N.H.

ANNUAL REPORTS

of

THE TOWN OF

EPPING

NEW HAMPSHIRE

For The Fiscal Year Ended

DECEMBER 31, 1982

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RYE, N.H.

ANNUAL REPORT OF THE EPPI



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TOWN OFFICERS

Term of Office

BOARD OF SELECTMEN:

Roger Gauthier, Chr.	1982 - 1985
Bruce Corsetti	1981 - 1984
Mederic Beauchesne, Jr. (resigned 10/82)	1981 - 1983
Kim Sullivan (appointed 10/82)	- 1983

TOWN CLERK:

Beatrice G. Marcotte	1980 - 1983
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TAX COLLECTOR:

Beatrice G. Marcotte	1980 - 1983
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TREASURER:

Willis A. Baker	Elected annually
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MODERATOR:

Kendall Chase	1982 - 1984
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SUPERVISORIS OF CHECKLIST:

Louise Harvey, Chr.	1978 - 1984
- Natalie Ferreira	1980 - 1986
Beverly Chandler	1982 - 1988

BALLOT CLERKS:

Frances Allen	Appointed
Salma Atkinson	Appointed
Estelle Dearborn	Appointed
Nellie Averill	Appointed
Virginia Hatfield	Appointed

BUILDING INSPECTOR:

Robert Hicks	Appointed
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MUNICIPAL COURT JUDGE:

Kendall Chase	4th Year
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BOARD OF ADJUSTMENT:

John Clarke, Chr.	1982 - 1987
Frances Allen	1979 - 1984
Roger Vogler	1980 - 1985
Daniel Harvey	1979 - 1984

ANIMAL CONTROL OFFICER:

Barbara Burgoyne	Appointed
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BUDGET COMMITTEE:

Joseph Foley, Chr.	1982 - 1985
William Williamson, School Board	Appointed
Lee Limperis	1982 - 1985
Nancy Chase	1982 - 1985
Lewis W. Flagg, Jr.	1982 - 1984
Lorraine Rauh	1982 - 1983
Willis Baker	1981 - 1984
Harold Bowles	1980 - 1983
Daniel Harvey	1980 - 1983
Roger Vogler	1981 - 1984
Kim Sullivan, Selectman	Appointed

PLANNING BOARD:

Jeffrey Harris, Chr.	1981 - 1984
Gerald Rooney	1980 - 1983
Brian Kenyon	1980 - 1983
Steven Floyd	1982 - 1985
Kim Sullivan, Selectman	Appointed
Robert Hicks, Alternate	Appointed
Robert Goodrich, Alternate	Appointed
Nancy Haberstroh, Alternate	Appointed
Carol Clapp, Alternate	Appointed

HISTORIC DISTRICT COMMISSION:

Gerald Rooney	Appointed
Bridget Rogier, Chr.	Appointed
David Richards	Appointed
Amogene Kimball	Appointed
George Bachman	Appointed
Bruce Corsetti, Selectman	Appointed

RECREATION COMMISISON:

John VerPloeg	1980 - 1983
Thomas Carlton	1980 - 1983
Marci Morris	1982 - 1985

CHIEF OF POLICE:

Gregory C. Dodge	Appointed
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FIRE CHIEF:

Richard Marcotte	Appointed
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FIRE WARDS:

Armand O'Barton, Chr.	1982 - 1985
Jan Neill (resigned 10/82)	1981 - 1984
Clifton Cray (appointed 10/82)	- 1983
Bruce Hawkes (resigned 7/82)	1980 - 1983
Irene R. Cote (appointed 11/82)	- 1983

HEALTH OFFICER:

Roxanne Wolfe

Appointed

WATER & SEWER COMMISSIONERS:

Harold LaPierre, Chr.

1980 - 1983

Albert Haberstroh

1981 - 1984

William Callaway

1982 - 1985

TRUSTEES OF TRUST FUND:

Robert Kimball

1982 - 1985

Daniel Harvey

1981 - 1984

Earl Arquette

1980 - 1983

CONSERVATION COMMISSION:

Cloe Mifsud, Chr.

1981 - 1984

Dorothy K. Hall

1982 - 1985

Nancy Croteau

1981 - 1983

Ann Pembroke

1981 - 1983

Paul Ladd (Alternate)

1982 - 1983

John M. Luken

1982 - 1985

Louis Flagg (resigned 11/82)

1980 - 1983

LIBRARY TRUSTEES:

Richard Sanborn

1980 - 1983

Nancy Chase

1981 - 1984

Patricia Estey

1982 - 1985

LIBRARIAN:

Elizabeth Lucy

Appointed

REPRESENTATIVES TO GENERAL COURT:

Ralph Blake, Raymond

1982 - 1984

Calvin Warburton, Raymond

1982 - 1984

Margaret Case, Raymond

1982 - 1984

Steven Sloan, Raymond

1982 - 1984

SELECTMEN'S REPORT FOR YEAR 1982

The year 1982 brought some hope to the residents of Epping because of the following developments in Town.

(1) The Cloutier case was defeated in the United States District Court, although the case is again being appealed through the Federal District Court of Appeals in Boston, Ma. It would seem that the final end is just around the corner. Let us hope that by this time next year, Epping will be in a financial recovery plan to restore integrity, security and prosperity to all of it's citizens.

(2) The Keefe site is being cleaned up at no further direct cost to the tax payers of Epping. We feel that within two years, this site will be completely free of hazards and contaminations. The property will again be an asset to the Town. Once all this has happened, the people in the surrounding area will once again sleep in peace. With the cooperation of the citizens, the Town officials will never again let something like this happen. God help them if they do. This Site was extremely more dangerous than anyone could have imagined during the court action taken by the Selectmen in 1978. There already has been more than one million dollars spent on cleanup, and that probably isn't half of what the final cost will be.

(3) The Fire Wards, through the efforts of all their personnel have shown what a community can do when people work together and all pull in the same direction rather than filing law suits against each other. Their efforts have purchased a new ambulance, which was very much needed without increasing the tax rate. They are all to be highly commended for accomplishing such a very difficult task. CONGRATULATIONS- everyone involved. We are proud of all of you.

(4) Administrative Assistant; When you, the citizens of Epping, approved a line item in the Budget in March of 1982, to hire an A.A., here is what you made possible: The person we hired is Hunter Rieseberg and you probably all know him by now because he has done his job very well. Under the direction of the Board of Selectmen, he has improved the daily operations of the town government. He has instituted a policy governing the Welfare Department, of which he has been appointed; Welfare Officer. This policy is a work program for welfare recipients. In doing this, he has been responsible for the repayment of advances either by working for the Town to pay it off or by a cash repayment. Some potential recipients refused welfare knowing they would have to work it off or repay in cash.

This policy has and will reduce our welfare budget. He is now in the process of finding Federal & State Grants for municipal improvements. He has instituted working contracts will all our full time employees and job descriptions for these employees. He also has instituted qualification standards and work performance guidelines for all part time employees. He also has a much better communication system between the Selectmen and all other Boards, Commissions, and elected town officials. We have made many more

improvements too numerous to mention in this report. With the aid of our Administrative Assistant, hopefully, this will be part of Epping's management system for many years to come. There is just too much work involved in the management of the Town for three people to do all of this on a part time basis. With the continuation of an Administrative Assistant, the Town will prosper very quickly and you, the citizens along with your officials, will reap the benefits in lower taxes by better management and greater revenue.

We, the Board of Selectmen wish to thank you for giving us the opportunity of serving you for another year. It has been a pleasure, although there were very trying times.

Respectfully,

Roger E. Hawthorn

RESUME OF THE 1982 TOWN MEETING

The Annual Town Meeting was held March 9, 1982 with Kendall Chase; Moderator presiding.

The Moderator proceeded to read the Warrant and after Article 1, Selectman Mederic Beauchesne, Jr. made a motion to postpone reading the remainder of the Warrant until March 16, 1982 at 7:30 p.m. at the High School Gymnasium and to act upon the Articles and the Budget at that time. This motion was put to a vote and carried.

The Polls were declared open and balloting for Town Officers proceeded.

RESULTS ARE AS FOLLOWS:

KENDALL CHASE - Moderator for two years
ROGER GAUTHIER - Selectman for three years
WILLIS A. BAKER - Treasurer for one year
ROBERT G. KIMBALL - Trustee of Trust Fund for three years
PRISCILLA J. ESTEY - Library Trustee for three years
NANCY B. CHASE - Budget Committee for three years
JOSEPH FOLEY - Budget Committee for three years
LYCURGUS LIMPERIS - Budget Committee for three years
LEWIS W. FLAGG, JR. - Budget Committee for two years
LORRAINE RAUH - Budget Committee for one year
BEVERLY CHANDLER - Supervisor of Checklist for six years
ARMAND O'BARTON - Fire Ward for three years
GAIL BORKOWSKI - Overseer of Welfare for one year
STEVEN FLOYD - Planning Board for three years
WILLIAM A. CALLAWAY - Water & Sewer Commission for three years

REFERENDUM BALLOT

- 1) Shall we adopt the provisions of RSA 72:43F for the Adjusted Elderly Exemptions from property taxes.
YES-680 NO-90
- 2) To see if the Town will vote to establish several classes of Zoning Districts within the Town. A petition was entered for a 2/3 majority vote.
YES-509 NO-268 (defeated)
(This article is being researched)
- 3) To see if the Town will vote to add a new section "Floodplain Development Regulations".
YES-467 NO-266
- 4) To see if the Town will vote to raise the Building Inspector's Fee.
YES-288 NO-492
- 5) To see if the Town will vote to amend Article #11 by adding paragraph #10, "mobile and manufactured homes" are permitted on individual lots except in the Historic and proposed Central

Business Districts, Etc.

YES-474 NO-287

6) To see if the Town will vote to adopt the National Building Code as amended.

YES-467 NO-30

7) To see if the Town will vote to adopt the National Electric Code as amended.

YES-474 NO-287

The Adjourned Town Meeting convened March 16, 1982 at 7:30pm. Moderator; Kendall Chase presiding.

Christopher Murphy asked permission to address the group in regards to the Rescue Squad. How it was formed and how far they have advanced in their ability to care for the patients. He also expressed the need for a new ambulance. They have \$3,500 in a fund for an ambulance. It was their main concern to raise the amount needed for the ambulance without taxing the property owners.

ARTICLE II- passed

ARTICLE III- passed

ARTICLE IV- passed

ARTICLE V- passed

ARTICLE VI- passed

ARTICLE VII thru XIII were referendum articles and were voted on previously.

ARTICLE XIV- passed

ARTICLE XV- passes as amended

ARTICLE XVI- passed by a hand vote Yes-142, No-138

ARTICLE XVII- passed

ARTICLE XVIII- defeated

ARTICLE XIX- passed

ARTICLE XX- passed as amended

ARTICLE XXI- A vote taken to postpone this article-passed

ARTICLE XXII- passed

ARTICLE XXIII- passed by a hand vote Yes-144, No-84

ARTICLE XXIV- passed

AETICLE XXV- passed

ARTICLE XXVI- passed

ARTICLE XXVII- passed

ARTICLE XXVIII- passed

ARTICLE XXIX- passed

ARTICLE XXX- passed

The motion was made to reconsider the Adjournment. A vote was taken and the motion was defeated.

The Annual Town Meeting reconvened March 23, 1982 with Moderator; Kendall Chase presiding.

Mederic Beauchesne, Jr.; Chairman of the Board of Selectmen spoke on the financial situation of the Town and alerted the people that a petition for a Special Town Meeting to raise the sum of \$150,000 for legal fees on the Cloutier v. Town of Epping case was being circulated.

ARTICLE XXXI- passed
ARTICLE XXXII- passed by a standing vote. Yes-164, No-35
ARTICLE XXXIV- passed
ARTICLE XXXV- passed by a standing vote. Yes-153, No-55
ARTICLE XXXVI- passed
ARTICLE XXXVII- passed
ARTICLE XXXVIII- passed
ARTICLE XXXIX- defeated

XXI- This Article was reconsidered. A motion was made to table this Article with a standing vote. Yes-110, No-135.

A petition to vote by ballot was given the Moderator and voting by ballot continued. The Moderator defined the vote. "YES" means to purchase. "NO" means against. The ballot vote was:
YES-106, NO-167 Art.#21 was defeated

Under Article XXIX, a motion was made to discuss the 1982 Budget and passed.

A motion was made to increase the Budget item; Tax Anticipation Notes from \$70,000 to \$87,000 which passed.

Mr. Armand O'Barton made a motion to increase the budget by \$5,000 to be used for repairs to the Firehouse, consisting of a new roof, general maintenance, EMT courses and equipment. A hand vote was taken on this motion. Yes-96, No-32.

The Budget was discussed in full and a motion was made to accept the total budget of \$720,795.80. A vote was taken on this motion and passed.

A motion was made to accept the Revenue Budget of \$552,352. This was voted on and passed.

The Annual Town Meeting closed at 9:15 p.m. March 23, 1982.

EXPLANATION of the passing of ARTICLE 13.

It would ordinarily take 2/3 vote to pass this Article, but careful research of the names on the petition added to the area which is effected were not 20% of that land signed by the petitionees or petitioners, Therefore, a majority vote would pass Article 13 and this Article has passed.

SCHEDULE OF TOWN PROPERTY

DESCRIPTION:	1976 VALUES
Town Hall,Lands & Buildings	\$ 119,950
Furniture & Equipment	16,050
Library,Lands & Building	65,700
Furniture & Equipment	15,800
Police Department,Equipment	27,000
Fire Department,Lands & Buildings	76,000
Equipment	125,000
Highway Department, Lands & Buildings	2,000
Equipment	12,800
Parks, Commons & Playgrounds	50,000
Water Supply Facilities	50,000
Sewer Facilities	1,025,500
Schools, Lands & Buildings	1,494,400
Equipment	225,000
Town Dump Site	26,750
Parker Schofield Forest	12,250
Greenbelt Agerage	4,000
All Lands & Buildings acquired through Tax Collector's Deeds:	
1. \$ 2,750	
2. 2,900	
3. 5,750	
4. 80	
\$11,480	11,480
 TOTAL	 \$ 3,359,680

SUMMARY
INVENTORY OF VALUATION

	\$	
LAND: Improved and unimproved		12,553,325.00
BUILDINGS:		25,211,520.00
PUBLIC UTILITIES		<u>943,200.00</u>
TOTAL VALUATIONS BEFORE EXEMPTIONS	\$	<u><u>38,708,045.00</u></u>
BLIND EXEMPTIONS (2)		18,000.00
ELDERLY EXEMPTIONS (137)		<u>1,391,800.00</u>
TOTAL EXEMPTIONS ALLOWED		<u><u>1,409,800.00</u></u>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED	\$	<u><u>37,298,245.00</u></u>

INVENTORY COUNT

NUMBER OF INVENTORIES DISTRIBUTED..... 1,722
 (3/12/82)
 NUMBER OF INVENTORIES PROPERLY COMPLETED..... 1,518

ELDERLY EXEMPTION COUNT

111 persons at \$10,000
 20 persons at \$15,000
 6 persons at \$20,000

CURRENT USE REPORT

Total number of individuals property owners who were granted Current Use Exemption in 1982- 97.

Total number of acres exempted under Cuurent Use Law-7060.8

<u>Catagory</u>	<u>No. of Owners</u>	<u>No. of Acres</u>
FARM LAND	28	649.8
FOREST LAND	30	2,059
WILD LAND	62	2,783
RECREATION LAND	14	1,111
WETLAND	20	458

Total assessed value of land under Current Use..\$297,115.00
 (Amount used in computing taxes)

STATEMENT OF APPROPRIATIONS

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GENERAL GOVERNMENT:

Town Officers' Salaries	6,500
Town Officers' Expenses	29,044
Election & Registration	1,000
Cemeteries	300
General Government Buildings	13,650
Reappraisal of Property	3,000
Planning & Zoning	4,235
Legal Expenses	11,998
Legal Expenses (Special)	150,000
Regional Association	2,093
Town Reports	3,500
Administrative Assistant	20,000

PUBLIC SAFETY:

Police Department	73,572
Fire Department	38,352
Civil Defense	100
Building Inspector	500
Forest Fire Department	1,000

HIGHWAYS, STREETS & BRIDGES:

Town Maintenance	53,500
General Highway Dept. Expenses	1,500
Town Road Aid	1,067
Highway Subsidy	11,654
Additional Highway Subsidy	12,673
Street Lighting	17,000

SANITATION:

Solid Waste Disposal	25,020
House-to-House Pickup	21,594
Town Dump Maintenance	2,500
Resource Recovery Center	29,000

78,118

HEALTH:

Health Department	150
Animal Control	3,000
Vital Statistics	100
Social Services	15,162

WELFARE:

General Assistance	2,500
Old Age Assistance	10,500

CULTURE & RECREATION:

Library	12,500
Parks & Recreation	14,663
Patriotic Purposes	800
Conservation Commission	530

CAPITAL OUTLAY:

Delaney Road Project	5,000
Fire Station Project	8,000
Legal Reimbursement	1,997.80
Restoration of Well Project	50,000

DEBT SERVICE:

Principal on Long-term Bonds & Notes	39,000
Interest expense, Long-term Bonds & Notes	12,241
Interest expenses, Tax Anticipation Notes	87,000

OPERATING TRANSFERS OUT:

Payments to Capital Reserve Funds	-0-
Municipal Court Expenses	13,950

MISCELLANEOUS:

Municipal Water Department	19,550
Municipal Sewer Department	18,000
Insurance	18,000
Motor Vehicle Fees	3,800

TOTAL APPROPRIATIONS: \$ 870,795.80

SOURCES OF REVENUE

TAXES:

Resident Taxes	16,450
National Bank Stock Tax	25
Yield Taxes	3,500
Interest & Penalties on Taxes	25,000
Resident Tax Penalties	300

INTERGOVERNMENTAL REVENUES:

Meals & Rooms Tax	27,000
Interest and Dividends Tax	45,000
Savings Bank Tax	7,000
Highway Subsidy	11,654
Railroad Tax	400
Class V Highway Maintenance	12,673
State Aid Water Pollution Project	11,000
Road Tolls	500

LICENSES AND PERMITS:

Motor Vehicle Permit Fees	75,750
Dog Licenses	1,800
Business Licenses, Permits & Fees	18,000

CHARGES FOR SERVICES:

Income From Departments	20,000
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MISCELLANEOUS REVENUES:

Interest on Deposits	20,000
Sale of Town Property	500
Refunds	800

OTHER FINANCING SOURCES:

Proceeds of Bonds and Long-term Notes	50,000
Income from Water & Sewer Departments	36,000
Revenue Sharing Fund	68,000

TOTAL REVENUES AND CREDITS:	\$ 451,852
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DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Selectmen.....	\$ 3,116.67
Treasurer.....	750.00
Tax Collector.....	1,000.00
Town Clerk.....	1,000.00
Welfare Officer.....	266.67
Trustees of Trust Fund.....	<u>150.00</u>
	\$ 6,283.34

TOWN OFFICERS' EXPENSES

Salaries; Staff.....	\$ 17,089.60
Dues & Fees	2,579.04
Postage.....	2,160.51
Supplies.....	1,539.70
Services.....	1,409.50
Audit.....	3,850.00
Ins., Health.....	1,074.96
Misc.....	<u>1,075.29</u>
	\$ 30,778.60

MUNICIPAL BUILDING

Fuel.....	\$ 6,510.49
Electricity.....	2,254.29
Telephones.....	1,468.68
Janitorial.....	460.00
Repairs.....	939.38
Equipment.....	1,178.79
Services.....	498.54
Supplies.....	<u>1,776.66</u>
	\$ 15,086.83

ELECTION AND REGISTRATION

Moderator.....	\$ 180.00
Supervisors (3).....	585.00
Ballot Clerks (4).....	385.00
Meals.....	270.00
Services.....	297.50
Ads.....	<u>54.10</u>
	\$ 2,223.40

REFUSE DISPOSAL

Lamprey Regional Solid
Waste Cooperative.....\$ 25,942.42

TOWN DUMP

Labor.....\$ 6,008.00

RESOURCE RECOVERY CENTER

Labor.....\$ 14,718.65
Equipment..... 13,754.52
Materials..... 1,680.26
Electrical Service..... 2,475.72
Ads..... 1,321.92
Misc..... 200.00

\$ 34,151.07

PLANNING BOARD

Legal Ads.....\$ 177.80
Supplies..... 231.20
Services..... 966.60
Perc Tests..... 30.00
Postage..... 86.46

\$ 1,492.06

DISCOUNTS, REFUNDS & ABATEMEMTS

Prop. Tax.....\$ 5,962.14
Vet. Exemptions..... 150.00
Resident Taxes..... 101.00
Current Use fees..... 18.00
Security Deposit..... 300.00
Penalties..... 20.00

\$ 6,551.14

CONSERVATION COMMISSION

1982 Appropriation.....\$ 530.00

GENERAL EXPENSE OF HIGHWAY DEPARTMENT

Electricity.....	\$ 156.57
Supplies.....	256.83
Equipment.....	2,797.37
Services.....	<u>172.75</u>
	\$ 3,383.52

RECREATION

Baseball Teams.....	\$ 1,200.00
Equipment & Supples.....	25.12
Trips.....	305.00
Transportation.....	1,200.00
Dues & Fees.....	261.00
Salaries.....	2,898.00
Swimming Instructions.....	<u>250.00</u>
	\$ 6,139.12

HUMAN SERVICES

Health Officer's Salary.....	\$ 150.00
Exeter Area Visiting Nurse Assoc.....	3,915.76
Newmarket Health Center.....	1,250.00
Rockingham Child & Family Services.....	2,038.00
Seacoast Regional Counseling Service.....	2,000.00
Rockingham Community Action Program.....	2,958.00
Task Force & Mediation.....	<u>3,000.00</u>
	\$15,161.76

INSURANCES

NHMA-Unemployment Compensation.....	\$ 460.46
NHMA-Workers' Compensation.....	6,096.00
Frank B. Hall Agency.....	10,839.00
Boiler Ins.....	450.00
Public Officials Liability.....	4,512.00
Bartlett Ins.....	<u>500.00</u>
	\$ 22,857.46

MUNICIPAL WATER DEPARTMENT

Electricity.....	\$ 6,239.95
Fuel.....	487.59
Labor.....	3,154.06
Materials.....	9,448.21
Services.....	965.00
Commissioners' Salaries.....	325.00
Misc.....	<u>588.00</u>
	\$ 21,207.81

TOWN REPORTS

Supplies.....	\$ 3,825.00
Postage.....	<u>322.65</u>
	\$ 4,147.65

CEMETERIES

Epping Trust Fund Trustees.....	\$ 100.00
St. Joseph Church.....	100.00
Prospect Cemetery Association.....	<u>100.00</u>
	\$ 300.00

ANIMAL CONTROL

Supplies.....	\$ 216.67
Services.....	153.50
State of New Hampshire.....	180.00
S.P.C.A.....	380.00
Equipment & repairs.....	146.56
Labor & mileage.....	853.76
Damages & Misc.....	<u>192.27</u>
	\$ 2,122.76

OLD AGE ASSISTANCE

State of New Hampshire.....	\$ 14,459.19
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VITAL STATISTICS

Town Clerk.....	\$ 83.50
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PUBLIC LIBRARY

Harvey Mitchell Memorial Library.....	\$ 12,500.00
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AUTO REGISTRATIONS & RESIDENT TAXES

Town Clerk.....	\$ 4,763.00
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TAR & CULVERTS

Asphalt Materials.....	\$ 5,229.37
Culverts.....	-0-

STREET LIGHTING

Public Service Co. of N.H.....\$ 16,628.00

MEMORIAL DAY

Services.....\$ 83.50
 American Legion..... 886.93
 \$ 970.43

EPPING MUNICIPAL COURT

Judge's Salary.....\$ 9,450.00
 Clerk's Salary..... 4,500.00
 \$ 13,950.00

DAMAGES & LEGAL EXPENSES

Orr & Reno.....\$ 1,909.49
 Sheehan, Phinney, Bass & Green..... 64,623.88
 Tetler & Holmes..... 477.90
 First Nat'l Bank of Boston..... 2,203.00
 Casassa..... 1,850.00
 Kearns, Colliander, Donahue & Tucker..... 60,433.62
 Soule, Leslie, Bronstein & Zelin..... 205.00
 Sulloway, Hollis & Soden..... 2,696.00
 Goodnow, Arwe, Ayer, Priggs & Wrigley..... 4,110.22
 William N. Wojkowski..... 324.00
 Sumner Agency..... 800.00
 Peter Loughlin..... 9,390.28
 Midland Ins..... 1,000.00
 Wiggen & Nourie..... 455.00
 Misc..... 203.76
 \$150,682.15

TAXES BOUGHT BY TOWN

Tax Collector.....\$336,764.39

CIVIL DEFENSE

Salary.....\$ 100.00

TOWN ROAD AID

State of New Hampshire.....\$ 1,066.50

WELL CONSTRUCTION & DEVELOPMENT

Dufresne-Henry Engineers.....\$ 8,126.00

MUNICIPAL SEWER DEPARTMENT

1982 Appropriation.....\$ 15,531.25

TOWN MAINTENANCE

Equipment & Labor:

William G. Parker.....	\$ 29,359.15
Labor:.....	2,813.39
Plowing & Sanding.....	8,021.00
Salt.....	12,261.18
Grading,Cold Patching.....	8,172.03
Butuminous Products.....	7,408.33
Main St. Project.....	17,763.45
Delaney Rd. Project.....	<u>3,516.25</u>
	\$ 92,636.78

PUBLIC ASSISTANCE

Rent.....	\$ 1,114.50
Food.....	618.31
Fuel.....	769.00
Medical.....	55.98
Electricity.....	472.40
Legal.....	<u>65.00</u>
	\$ 3,095.19

POLICE DEPARTMENT

Cruiser maintenance.....	\$ 5,891.79
Cruiser repairs & equip.....	2,385.47
Uniforms.....	1,299.87
Training.....	281.30
Telephone.....	888.54
Office Supplies.....	833.72
Salary-Chief.....	17,000.40
Salary-Deputy Chief.....	14,500.00
Salary-Patrolmen & Sgt.....	9,183.61
Salary-Secretary & Crossing Guards.....	5,548.20
Benefits (Ins.,Retire, etc.).....	4,691.84
Race Tracks.....	13,850.00
Misc.....	<u>446.17</u>
	\$ 76,802.01

FIRE DEPARTMENT

Red Phone Dispatch.....	\$ 5,008.69
Business Phone.....	696.78
Electricity.....	1,885.53
Fuel & L.P.Gas.....	3,854.89
Truck repairs.....	5,529.22
Equipment repairs.....	856.28
Gas & Oil.....	2,514.95
Service contracts.....	1,022.95
New equipment.....	6,357.53
Training.....	850.34
Office supplies.....	332.20
Dues,subscriptions,schools.....	447.50
Fire Wards, Clerks.....	1,183.34
Building repairs.....	1,796.86
Co-2 Oxygen.....	599.42
Medical supplies.....	674.15
Point system.....	5,250.08
Race Tracks.....	6,415.60
Forestry apparatus.....	847.16
Article #36.....	3,706.70
Misc. & reimbursements.....	<u>316.79</u>
	\$ 50,146.96

ADVERTISING ASSOCIATION

Southeastern N.H. Regional Association....	\$ 2,092.80
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COUNTY TAX

Rockingham County Treasurer.....	\$ 89,040.00
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EPPING SCHOOL DISTRICT

1981-1982 School Year Portion.....	\$272,095.72
1982-1983 School Year Portion.....	<u>740,000.00</u>
	\$1,512,095.72

LONG TERM INDEBTEDNESS

First National Bank of Boston.....	\$ 29,000.00
sewer note	
FHA, sewer note.....	10,000.00
Indian Head Bank,fire truck.....	<u>-0-</u>
	\$ 39,000.00

INTEREST

TEMPORARY LOANS

Indian Head Bank & Trust.....\$1,100,000.00

INTEREST

Long Term Indebtedness
(Sewer Notes, Fire Truck Notes).....\$ 12,251.00
Short Term Indebtedness
(Tax Anticipation Note)..... 107,583.00
\$119,834.00

REPORT OF THE EPPING BUDGET COMMITTEE

The Epping Budget Committee, as this is written, has completed the Municipal Budget. The budget has been reduced to a level substantially below what it was last year. The effect of these reductions will be to reduce the municipal tax rate by at least \$2 per thousand, exclusive of the reduction due to warrant items. These reductions were not accomplished without much discussion and no doubt there are those who would say that we cannot survive with such cuts. Unfortunately, there is no easy answer. If you want to reduce taxes, you must reduce spending.

Epping has a very serious tax collection problem. You have all received notification that we will have semiannual tax collection. This was forced upon the Town by some very basic facts. As of December 31, 1982, we had over \$800,000 in outstanding taxes for 1980, 1981 and 1982. If the 1980 taxes are not paid before June, the Town will take ownership of over 80 pieces of property. In 1981, Epping ranked 25th from the top in equalized tax rates of 237 towns and cities in New Hampshire. Epping also has the distinction of having the lowest average household income in Rockingham county. Additionally, as you have all heard or read, the State of New Hampshire is experiencing a fiscal crisis and while no one can be certain, it is probable that a reduction in state funding to the Town may occur. The scenario presented is dismal and the response of the Budget Committee has been to reduce expenditures to levels that we feel the Town can afford. These reductions will only work if everyone in town government wants to make them work. The alternative is higher taxes, properties deeded for non-payment and ultimately less services.

The School Budget has been presented to the Budget Committee but has not yet been acted upon. This year's request is up by \$77,451. Since the school budget represents the greater part of total taxes, if taxes are to be reduced significantly, the school budget will have to be reduced.

The Budget Committee has also been active this year in opposing the increase in county taxes. We have been in contact with our legislative delegation and are supporting a position of no increases in the budget.

Joseph Foley
Chairman
Epping Budget Committee

REPORT OF THE HARVEY-MITCHELL MEMORIAL LIBRARY

The Library continues to serve the people of Epping in many ways. In addition to books, newspapers and magazines, the circulation materials include picture puzzles and records. Through the year, we receive many donations and these are appreciated very much. The staff and Trustees welcome any suggestions you may have.

This past year, there were two Book/Bake/Plant Sales in co-operation with the Epping Womans Club and the Epping Garden Club. The Lydia Ladd Room has held a great many activities in '82. Extension classes in dressmaking, upholstery and furniture refinishing. Flu immunization clinics sponsored by the Newmarket Health Center and the Exeter Area Visiting Nurse Association, DAR meetings, Jr. Womans Club meetings, an Epping Garden Club slide show and Pre-School Clinics were well attended.

Story Hour for children is held every Friday morning at 10 a.m. There is no charge for this service and Cathy Brideau is the story teller. Epping Head Start children attend and all Epping children aged 3-5 are welcome.

Two devoted former Trustees died this past year. Mrs. Nellie Averill and Mrs. Clara Montgomery. A fund has been established in memory of Mrs. Averill and plantings have been given in memory of Mrs. Montgomery.

Thanks go to the Epping Garden Club for the flower arrangement or plant which the members display in the Library every month and also for the wreaths and roping which decorate the outside of the building at Christmas time.

Improvements have been made to the building. The shrubs around the Library were pruned, emergency lights were installed, and the stove in the kitchen now works. A large bookcase was installed in the Adult section.

We are able to accomplish so much because we have a devoted staff; Lib Lucy is Librarian and Assistants are Betty Claxton, Donna Piche and Debby Marroni. Our interesting exhibits are thanks to Betty Claxton. Donna Piche is custodian. Judy Murphy would appreciate some more support in her attempts to re-activate the Friends of the Library Association. Our thanks go to these people and to all the Epping residents who help to make the Library an important and vital institution in the Town.

Respectfully submitted,
Nancy B. Chase
Chairman;
Board of Trustees

REPORT OF EPPING FIRE DEPARTMENT

I would like to take this opportunity to publicly thank everyone for their support and help in purchasing the new ambulance.

Sure, there were some who were able to do more than others and some who were able to give more than others, but without the support of the entire community, this drive would not have been a success.

THANK-YOU-ALL!

The year ending 1982 was the busiest in the history of the Fire Department. With 116 fire calls and 213 ambulance calls, it is a wonder that any volunteer had any time for themselves, but as with anything that a dedicated volunteer does, they very seldom think of themselves. For this time and dedication, I thank each and every one and their families very much.

This year marks another accomplishment for the Fire Department. There are now 28 members, who are State certified fire-fighters. This means that each person had to complete a 96 hour course given by the State and pass the required practical and written examinations. The training does not stop here. There is on-going training in the Fire Station and there are special courses offered by the State. Hopefully, there will be more time to attend these classes this year.

There may be some questions in your minds about how I feel about the kerosene space heaters. I, unlike almost every other fire chief in the State, am not totally against them. I believe like anything else, that with the regulations and laws that the State of New Hampshire has set up plus care and common sense, that these items can be safe. For more information on this subject -- call 679-5592.

In closing, I caution all on the use of wood stove. This year, so far, we have had two partition fires in two homes because of wood stoves; keep them clean and safe and away from anything combustible. This includes the stove pipes also.

Respectfully submitted,

Richard Marcotte:
Fire Chief

-----FIRE CALLS 1982-----

Structual	9	Brush & Wood	8
Chimney	21	False Alarms	12
Electrical	5	Investigations	10
Automobile	12	Auto Accidents	8
Mutual Aid	18	Miscellaneous	13

EPPING FIRE DEPARTMENT PERSONNEL FOR 1982

Richard Marcotte	Chief
Robert Wyman	Deputy Chief
Chris Murphy	Deputy Chief
Norman Marcotte	Captain
Maurice Yergeau	Captain
Michael Jean.	Lieutenant
Victor Thibeault	Lieutenant
Cliff Cray	Engineer
Terry Poliquin	Engineer
Edward DeAngelis	Firefighter 2
Gregg Dodge	Firefighter
Ray Donahue	Firefighter
Robert Galley	Forest Fire Warden
Paul Guy	Fire Fighter
Terry Hunt	Firefighter
Peter LaRoche	Engineer
Larry McCarthy	Firefighter
William Murch	Firefighter
Gary Porter	Firefighter 1
Ricky Porter	Firefighter
Roy Rankin	Firefighter
Jan (Sordillo) Neill	Firefighter
Mike Steele	Firefighter
David Stevens	Engineer
William Teague	Firefighter 2
Jon Worrall	Firefighter 2
James Young	Firefighter
Dennis Hartwell	Firefighter



1982

EPPING FIRE DEPARTMENT AMBULANCE REPORT

Last year at this time, we told of our need to replace the 1970 Cadillac in the very near future.

On March 10, 1982, with forty-five hundred dollars, we had saved from donations, a fund raising campaign to purchase and equip a new ambulance for a total cost of \$35,000, was launched.

With all of us facing higher taxes and a poor economy, to raise this amount of money seemed like a high mountain to climb. When the quarters, dollars, hundreds and yes, thousands, began coming in at a pace too fast for us to keep up with, it was more than we could believe.

In five months, we were at our goal with funds still coming in. We placed our order on August 5th for a 1983 Ford Van with Bus & Bodies of Plaistow to be built by McCoy-Miller in Indiana.

December 13th, Dick Marcotte; Fire Chief and Greg Dodge; Police Chief went to Indiana to bring your new ambulance home.

After fully equipping and stocking the Rig, it was taken to our Regional office in Exeter, where it passed all requirements with an excellent rating. It was then put into service on Dec. 17th.

As members of your Ambulance Service, please allow us this time to say THANK YOU, the citizens of EPPING and FRIENDS near and far who not only gave financially, but for the endless hours of baking, play rehearsals and yard sales.

During the coming year with a budget item to cover initial expenses and your continued donations, we hope to continue your Volunteer Ambulance Service.

-- AMBULANCE MEMBERS --

Richard Marcotte	ARC	Cliff Cray	ARC
Nancy Grimard	EMT	Mike Steele	ARC
Greg Dodge	ARC	Betsy Steele	ARC
Mary Stilwell	EMT	Gail Dodge	EMT
Bruce Stilwell	EMT	Brendan Splaine	EMT
Judy Denyou	RN	Rita Quinn	EMT
Judy Peck	RN-EMT	Ray Donahue	EMT
Ed DeAngelis	EMT	Jean King	ARC

ARC - American Red Cross

EMT - Emergency Medical Technician

RN - Registered Nurse

AMBULANCE CALLS 1982

Motor Vehicle Accidents	46	Mutual Aid	22
Medical Aid	118	Total Calls	213
Accidents At Home	17	Total People Treated	230
Accidents away from Home	10	Regional Disaster Drills	3

EPPING VOLUNTEER AMBULANCE ASSOCIATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

Receipts

Donations - individuals and groups	\$ 21,921	
Donations - fund raising events	18,477	
Interest income	2,141	
Reimbursements	305	
Total Receipts	\$ 42,844	

Disbursements

Fund raising expense	1,822	
Auction consignment paid	886	
Acquisition cost of ambulance and ambulance equipment	33,032	
"Pocket pagers" expenses	1,595	
Operational expenses	609	
Total Disbursements	37,944	

Receipts over Disbursements 4,900

Cash balance, January 1, 1982 3,688

Cash balance, December 31, 1982 \$ 8,588*
=====

* Includes \$1,842 pledge by the Upstairs/Downstairs Theatre group from proceeds of the "Pajama Game".

H.E.A.R.T. REPORT
1982

1982 has been a very active year for the Ambulance Association and the Fund Raising Committee known as H.E.A.R.T.

In December, 1981, the Ambulance Association decided the 1970 Cadillac ambulance would soon have to retire due to age and repair costs. The problem was "where would the funds come from?" With increased taxes and other major problems in town, we felt we would make an effort to raise the money ourselves. At that time, a new ambulance was no more than a dream. None of us actually believed this would be possible, but we were willing to give it a try.

The Fund Raising Committee was formed in January with nine members which quickly grew to twenty in number. They planned several events and worked with local organizations and businesses to make these events very successful. Some of the events were: a Read-A-Thon by the Elementary School, Our Lady's Guild Smorgasbord, The Shaw Brothers Concert, Epping & Raymond Ambulance Day at McDonald's of Raymond, the High School Booster Club "Walk-A-Thon, Community Church Ladies Aid Strawberry Social, Opening Night proceeds of the Community Church Players' production of "Camelot", an Auction, Pajama Game, a play by the "Upstairs/Downstairs Players and much much more.

On behalf of all members of H.E.A.R.T., the Fire Department and the Ambulance Association - We take this opportunity to thank all individuals, local organizations, as well as local and area businesses for their support throughout this past year. Without this help, the new ambulance, which we now have obtained, would still be only a dream. Instead - it's a reality and ready for service whenever and wherever needed. Thank you for helping us to help you.

Respectfully submitted

Armand F. O'Barton; Cordinator

H.E.A.R.T. MEMBERS

Richard Marcotte
Irene R. Cote
Chris Murphy
Ann Wyman
Maurice Yergeau
Lionel Cote
Cathy Harris
Harold Bowles
Howard Phelps
Paul MacDonald

Armand O'Barton
Mary Stilwell
Greg Dodge
Judy Denyou
Vera Goodrich
Lorraine Rauh
Madelyne Williamson
Betty Bilodeau
Gordan MacFarland
Joan Richards

EPPING POLICE DEPARTMENT

ANNUAL REPORT

With the year 1982 behind us, I am predicting that 1983 will be a challenging year for the Epping Police Department. Budgetary sacrifices had to be made for the upcoming year, this is due to the increase in the Town of Epping's legal expenses. Despite necessary cuts, I will assure you that every effort will be made by the Police Department and myself to maintain the same police protection the Town has received in the past year. In light of this however, I would ask for increased cooperation on the part of you the citizen, in reporting any crime that you may witness or have knowledge of.

In the year 1982 the Epping Police Department logged 704 complaints and covered 68 motor vehicle accidents, this reflects a 45% increase over last years totals. The preceding figures do not take into account those calls or motor vehicle accidents handled by either the New Hampshire State Police or the Rockingham County Sheriff's Department. In addition, three persons needlessly lost their lives on the highways of Epping, compared to NO loss of life last year during the same period. Please drive carefully and defensively.

In closing, I wish to thank the entire Epping Police Force for their continued efforts in making the Town of Epping a safe place in which to live, and also to their families for their support as well. Remember, the Epping Police can be reached 24 hours a day by calling 679-2225 or call 679-5122 on weekdays between the hours of 8 a.m. and 4 p.m.

Respectfully,

GREGORY C. DODGE, Chief

Epping Police Department

EPPING MUNICIPAL COURT CASE SUMMARY

Report Period 1/1/82 to 12/31/82

TYPE OF CASE	DESCRIPTION	CASE SUMMARY	
		Entered	Disposed
CRIMINAL-	Motor Vehicle Violations.....	1,004	1,008
	(excluding DWI)		
	DWI- First Offense.....	67	63
	Other Violations.....	103	107
	Misdemeanors.....	47	46
	(excluding DWI)		
	DWI Second Offense.....	13	10
	Felonies.....	0	0
		=====	=====
SUB-TOTAL		1,234	1,234
		=====	=====
CIVIL-	Small Claims.....	16	16
		=====	=====
TOTAL CASES-1982		1,250	1,250
		=====	=====

-Financial Report located in Audit Report-

Note-1983 will be the last year of the EPPING MUNICIPAL COURT.

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REPORT OF EPPING CIVIL DEFENSE

I am happy to report that our Annual Program Papers have been approved by the New Hampshire Civil Defense Agency and the Federal Emergency Management Agency.

I attended a number of meetings with State and Federal personnel regarding the Keefe Site on the disposition of the hazardous materials at this location. Substantial progress has been made to reduce the hazards at this site. The known most hazardous materials have been removed and properly disposed. A number of companies have identified and removed hazardous waste they generated for proper disposal.

Donald S. Shappell
Civil Defense Director

1982

ANNUAL PLANNING BOARD REPORT

During the year, we have seen interest to continuing growth through planned development, both residential and industrial.

Members as officers:

Chairman-	Jeffrey F. Harris	1984
Vice Chairman-	Brian D. Kenyon	1983
Recording Secretary-	Stephen Floyd	1985
Corresponding Secretary-	Jerry Rooney	1982
Selectmen's Rep-	Bruce Corsetti	

Alternates;

Robert Goodrich and Nancy Haberstroh

This year, the Planning Board has adopted the Master Plan for the Town of Epping and is presently working with both Town Council and Rockingham Regional Planning Commission on the final plans of a new zoning ordinance for the Town.

STATISTICS FOR 1982

Number of Subdivisions approved	4
Number of Site Plans approved	6
Number of Surveys for record	2

In closing, the Board wishes to acknowledge and thank Mr. Robert Goodrich and other members of the Sounding Board for their unselfish service to their Town regarding their work on the adopted Master Plan.

Respectfully submitted,
Jeffrey F. Harris
Chairman

BUILDING INSPECTOR'S REPORT - 1982

<u>DATE</u>	<u>NUMBER</u>	<u>ESTIMATED COST</u>
JAN. & FEB.	Three	\$ 30,700
MARCH	Four	36,300
APRIL	Seven	34,400
MAY	Twelve	153,500
JUNE	Seven	80,840
JULY	Four	7,300
AUG.	Five	23,800
SEPT.	Thirteen	246,600
OCT.	Seven	8,000
Nov.	Eight	98,750
DEC.	Eight	223,200
<hr/>		
JAN. TO DEC.	SEVENTY-EIGHT	\$ 943,390.
<hr style="border-top: 1px dashed black;"/>		

REPORT OF THE
EPPING CONSERVATION COMMISSION

In 1982 the year's theme of the Conservation Commission was Wildlife Conservation. To help create public awareness in this area, in February the Commission sponsored the showing of a New Hampshire Department of Fish and Game film "Nature's Choice" which was followed by a brief talk by local Fish & Game warden Herbert L. Rollins, Jr., from Brentwood. At the conclusion of the program, refreshments were served by members of the Commission during an informal discussion period. Sixty people came to the Town Hall to see this colorful movie depicting the variety of New Hampshire's wildlife and many aspects of animal behavior. The film was also shown to grades 7-12 in science classes at the Junior-Senior High School

Also in February, the Annual Elementary School Poster Contest was held, continuing our theme of Wildlife Conservation. Informal lectures by Commission member Ann Pembroke to each of the participating classes on the importance of conservation signaled the beginning of the contest. First and second place ribbons were awarded in each grade. The grand prize winner received an Apple tree, and runner-up received tickets to the Shriner's Circus donated by Commission member Dorothy Hall. All the posters were displayed in the Town Hall during town elections in March and at the High School for Town Meeting.

The Fifth Annual Lamprey River Canoe Race was held on Saturday, April 24, and was our most successful ever. Over two hundred contestants launched their canoes from Mary Blair Park, and the contest drew fifty-seven participants from Epping, as well as representatives from thirty-seven other towns and cities in New Hampshire, and others from as far away as Pennsylvania, Georgia, and West Point Military Academy in New York State. The Epping Junior Women's Club provided a delicious menu, served from the Historical Society building, as well as light snacks at Mary Blair Park. Our vigorous Selectmen offered a Challenge to officials of any neighboring town, but as no one was brave enough to rise to the occasion, it is safe to say they are "undefeated"! Another "first" in our race history, was the challenge from a North Hampton couple to any other "over 40" contestants. This Challenge was accepted and won by WBZ radio personality Dave Maynard and his partner, who participated in the race for the second year in a row. Winners received ribbons and a pint of New Hampshire maple syrup. Chester Croteau prepared and donated a street banner to advertise the canoe race, which will be hung across Main Street. It is being designed and painted by the art students at Epping High School, in anticipation of next year's event.

The attendant Lamprey River Canoe Race Photo Contest, sponsored by the Commission, awarded prizes in three categories. Winners were:

- Black and white Sarah Letourneau of Hampton, N.H.
- Color Armond F. O'Barton of Epping
- Young adult (age 15 or under) . . Glenn Cray of Epping

Winners received a pint of New Hampshire maple syrup, and the winner of the black and white category had the added distinction of having her photo appear on the cover of this year's Town Report. Judges for the Photo Contest were Charles Thayer of the Exeter News-Letter; Nora Tuthill, a free-lance writer and photographer in the area; and Herbert Rauh, whose name and talent as an artist need no introduction to any of us here in Epping.

During the past year the Commission's member Nancy Croteau has been active in the state's Acid Rain monitoring program, a volunteer effort organized by the N.H. Association of Conservation Commissions with a grant from the N.H. Charitable Fund. The study tests the pH of both rain and snow to determine the amount of acid precipitation in New Hampshire. It has proven that Epping is in a low pH area compared to other areas of the state, which means that the precipitation in Epping is very acidic. Test results are documented by a graph prepared by Nancy Croteau, posted on the bulletin board at the Town Hall.

At the request of the Planning Board, the Conservation Commission prepared a detailed report of our long-range concerns and objectives to be incorporated in the town's Master Plan. A copy of this report is available from the Commission.

Throughout the year, the Commission reviewed Dredge & Fill applications and members attended various meetings including a program on hazardous waste sponsored by the League of Women Voters, an acid rain workshop in Exeter, a wetlands zoning presentation in Kingston, and the Annual Meeting of the N.H. Association of Conservation Commissions held this year in New London, N.H. at Colby-Sawyer College.

The Commission continued its project of tree planting and parks maintenance and planted a Washington Hawthorne tree in Miriam Jackson Park, as well as approximately one hundred White Pine trees at Fred Coffin Memorial Forest. Commission members were assisted in this project by the CETA worker

Cloe Mifsud was elected chairman in March and John Lukin was elected vice chairman in October. Former chairman Lewis Flagg resigned from the Commission in October and Linda Clarke was appointed to the Commission to serve the balance of his term. Paul Ladd was appointed to the Commission as an associate member in August.

Cloe Mifsud, Chairman
John Lukin, Vice Chairman
Nancy Croteau, Secretary
Ann Pembroke, Financial Secretary
Dorothy Hall, member
Linda Clarke, member
Paul Ladd, associate member

REPORT OF THE

RESOURCE RECOVERY ADVISORY COMMITTEE

Almost 50% of the communities in New Hampshire utilize resource recovery to dispose of their waste, and we in Epping should be proud of the fact that we are counted among them. Living in a "throwaway society" as we do, it is easy to say 'I don't have time' or 'I can't be bothered'...but times are changing. Citizens of New Hampshire come from a tradition of frugality, and living in an age of rising costs (both to buy wanted goods as well as to dispose of unwanted rubbish) and stricter environmental and solid waste laws, we are beginning to realize that material and energy recycling makes environmental and economic common sense.

Our glass separation bins and baler building were constructed and ready for business just two months after the project was voted and passed at Town Meeting. This was accomplished with the help of many dedicated Committee members, volunteers from town, and collaborators from nearby communities, including Exeter Area Vocational Technical School (Region 18) under the direction of Ben Gerkin, a sizeable and enthusiastic work crew from the Emissaries at Green Pastures Estate, and Ralph Morang, former Selectman from Rye.

Epping's Resource Recovery Center and Transfer Station opened on Saturday, May 15, 1982, and since then, it has been handling a steadily increasing volume of business. Townspeople can choose from any of three days a week (whichever is more convenient) to visit the Center and dispose of their rubbish.

Hours are:	Wednesday	3 - 7 p.m.
	Sat. & Sun.	10 a.m. - 4 p.m.

For additional convenience, the Sunday hours coincide with those of the "Stump Dump".

In the first seven months of operation, we have collected approximately:

Glass	15 tons
Aluminum	500 lbs.
Tin	3,000 lbs
Newspaper & Corrugated Cardboard	12 tons

Now that we have "something to sell", we are starting to investigate the various markets for our recycled materials, and will have a report of our sales at Town Meeting.

The most important consideration to remember, when weighing the merits of the recycling system is not 'How much money do we make on the sale of recycled materials?' but rather, 'How much money do we SAVE by not having to pay for its cartage and tipping fee at the Lamprey Regional Solid Waste Cooperative in Durham. Comparison of 1981 and 1982 tonnage figures from Lamprey Regional shows the difference already. In only seven months of operation we are approximately 130 tons below the Lamprey Regional's 1982 projected tonnage expected from Epping. At \$15 per ton tipping fee, that is a savings to the town of \$1,950 without even considering the hauling charges, or the monies derived from the sale of recyclables.

Please remember to ask for your "Dump Sticker" from the Town Clerk's office and place it on the front windshield of the vehicle which you use for your rubbish transferral.

The Committee invites you to come to the Center, view our progress, and participate!

Cloe Mifsud, Chairman

Planning Committee: Wes Aspinwall
Nancy Chase
Dorothy Hall
Jane Kennedy
Paul Leavis
Paul David Richards
Ralph Robinson, Jr.

Operating Committee: Nancy Chase
Linda Clarke
Jane Kennedy
Paul Leavis
Joan Richards
Jim Rogier
Anthony Murabito

Annual Report

Epping Historic District Commission

Chairman - Jerry Rooney

The Historic District Commission awarded its first annual Governor William Plumer Award to Mr. Richard Kilcup. The award will be presented each year to the home owner who makes the most significant improvements to the outside of his property within the Historic District.

Neighbors may submit recommendations to the Commission anytime during the year. The award will be made in October.

Mr. Kilcup's property is located on Water Street. It is the second house east of Thomas's Garage.

The Commission began preliminary work on a survey of the District. The survey will include all properties within the District and will file information on the date of the building's completion, the name of the first owner, the architecture of the building, etc. Anyone interested in assisting the Commission in this task is warmly welcome to do so.

Members of the Commission are:

Amogene Kimball, Bridget Rogier, David Richards, George Bachman, Kathy Harris, and Jerry Rooney.

Report submitted by Jerry Rooney, Chairman.

WATER & SEWER COMMISSION REPORT

The efforts made to bring the Well, located on the Hoar property, on line, have not been successful. Efforts are underway to locate other potential sources of water.

In addition to the seemingly endless search for additional water sources within an area that makes a tie-in to the present system affordable, the present Commission inherited additional problems. A problem of primary importance was one of Accounts Receivable; there was more than \$19,000 in outstanding, overdue, bills. Many times, because the user disagreed with the W.&S.C. records, it was required to start at the first entry on the ledger and rework all of the calculations. At times, this required working with cancelled checks or receipts that had not been included in the entries. These outstanding, overdue accounts have been reduced to less than \$4,000. The majority of the remainder is being paid off gradually. Any amount that appears uncollectable must be and will be protected by a lien on the property.

We were advised that water and sewer rates were so low, they not only were not supporting the present system, they did not provide income to justify a long-term low-interest loan from FHA which is needed to update the system. Rates have been increased gradually to remedy this problem.

It has been possible to regain a position on the priority lists at both FHA and EPA, for grants and funding, once the Town clear of the Federal Court Civil Rights case.

Heavy snowfall and rains during the Winter and Spring of 1982, plus the cooperation of water system users, resulted in a Spring Season without the usual few days with very low or no water pressure.

The fire hydrants in Town are varied and old. It is said, all of the three different kinds of hydrants were used before being installed. Some hydrants have become inoperable. Attempts to repair them have been fruitless, mostly because parts have been impossible to obtain. During the past year, four new hydrants have been purchased. Some have been installed and the rest will be installed as fast as possible. The old hydrants are saved until all useable parts have been salvaged.

Reporting from the Water Department, enough water meters have been purchased to install a meter at all locations that presently have no meter or where a faulty meter now exists in addition to having a few spares on hand.

The Town sewer lagoons are designed to accommodate waste water to a depth of five feet. Beyond this depth, the Town is in technical violations of State and Federal regulations. After holding the Town's waste water during the summer months, the past several years have found the lagoons at a seven foot depth by the middle of September before we can once more begin to discharge into the Lamprey River. As a result, there is some indication of water absorption in the berms surrounding the lagoons when the water gets above the clay liner which is located at the five foot level. Some

monitoring wells are to be installed in the berms in an effort to detect weakness, should it occur, prior to their failure.

The most important thing to be done is to thank the users of the Epping Water and Sewer System for their cooperation and patience in conserving the water available to the system.

Water & Sewer Commissioners:

Harold LaPierre
William Callaway
Albert Haberstroh

HEALTH DEPARTMENT

The Department has been concerned with routine business this year. The most numerous inspections have been for foster care (15) and day care (4) permits and renewals.

The focus has been on cooperating with the Selectmen and Administrative Assistant in bringing common levels of expectations to violators of various building and structural codes.

There has been no money spent by the Department in the past year.

Persons wishing to contact the Health Department may do so by call the Town offices.

Report submitted by ROXANNA WOLFE, HEALTH OFFICER

REPORT OF TRUST FUNDS

CBL - Care of Burial Plot
CPC - Care of Plumer Cemetery
TP - Care of Town Poor

CC - Care of Chase Cemetery
CCC - Care of Central Cemetery
S&L - School and Library

SC - Support of Churches
BP - Books for Public Library
CWC - Care of Wiggin Cemetery

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	% of Common Trust	Principal	Balance End Year	Income Beginning Year	Income Received During Year	Income Expended During Year	Balance End Year
1898	Lovell J. Brock	CBL	0.2826	100.00	100.00	77.09	13.87		90.96
1899	George W. Plumer	CPC	1.9784	700.00	700.00	603.70	97.12		700.82
1902	Elijah & Gardner Jones	CBL	0.2826	100.00	100.00	64.01	13.87	40.00	37.88
1903	Mary S. Burnham	CBL	0.1413	50.00	50.00	25.48	6.94		32.42
1904	Rufus A. Smith	TP	6.2372	2,206.86	2,206.86		306.19	306.19	
1905	Hannah Durgin	CBL	0.2826	100.00	100.00	70.69	13.87		84.56
1906	Lydia W. Ladd	CCC	2.8263	1,000.00	1,000.00	96.07	138.74		234.81
1908	Horace W. Langley	CBL	1.4131	500.00	500.00	590.60	69.37		659.97
1908	Mary E. Burnham	CBL	0.2826	100.00	100.00	76.69	13.87		90.56
1913	William A. Cudworth	CBL	0.1413	50.00	50.00	26.60	6.94		33.54
1913	J. C. Bennett	CBL	0.2120	75.00	75.00	52.25	10.41		62.66
1914	Annie M. Pike	CBL	0.2120	75.00	75.00	53.16	10.41		63.57
1915	Walter Little	CBL	0.2120	75.00	75.00	52.25	10.41	12.00	62.66
1916	Celia Stevens	CBL	0.2826	100.00	100.00	4.41	13.87		6.28
1917	Abbie T. Spaulding	CBL	0.4239	150.00	150.00	14.41	20.81		35.22
1918	Elizabeth A. Ederly	CBL	0.1413	50.00	50.00	26.67	6.94		33.61
1918	Fogg Fund	SC	0.2826	100.00	100.00	59.67	13.87		73.54
1918	Harriet A. True	CBL	0.2826	100.00	100.00	83.70	13.87		97.57
1919	Mary A. Jones	CBL	0.1413	50.00	50.00	26.60	6.94		33.54
1920	Albert L. Norris	CBL	0.1413	50.00	50.00	4.80	6.94		11.74
1920	James A. Corning	CBL	0.2826	100.00	100.00	80.09	13.87		93.96
1920	Rebecca J. Foss	CBL	0.2826	100.00	100.00	77.09	13.87		90.96
1922	Hosea B. Burnham	S&L	14.1313	5,000.00	5,000.00	.01	693.71	693.72	
1923	Emma Clavage	CBL	0.2826	100.00	100.00	77.69	13.87		91.56
1923	Sara F. Wright	CBL	0.2826	100.00	100.00	77.69	13.87		91.56

1923	Bessie A. Miles	CBL	0.2826	100.00	100.00	77.70	13.87	13.87	91.57
1926	Carrie E. Norris	CBL	0.2826	100.00	100.00	66.28	13.87	40.00	40.15
1926	Carrie E. Norris	CBL	0.2826	100.00	100.00	79.69	13.87		93.56
1926	Fred H. Johnson	CBL	0.2826	100.00	100.00	75.69	13.87		89.56
1926	Linda Tarbox	CBL	0.2826	100.00	100.00	76.69	13.87		90.56
1926	Asa Robie	CBL	0.2826	200.00	200.00	235.29	27.75		263.04
1926	Caleb J. French & Mary French	BP	32.5320	11,510.61	11,510.61	.06	1,597.01	1,597.07	
1927	Isabell E. Bartlett	CBL	0.2826	100.00	100.00	76.71	13.87		90.58
1928	John O. Edgerly	CBL	0.2826	100.00	100.00	85.51	13.87	24.00	75.38
1929	James A. Johnson	CBL	0.5652	200.00	200.00	196.78	27.75		224.53
1929	Jacob H. Tilton	CBL	0.2826	100.00	100.00	77.71	13.87		91.58
1929	Frank A. Miles	CBL	0.1413	50.00	50.00	26.49	6.94		33.43
1929	Levi Thompson	CBL	0.2826	100.00	100.00	76.70	13.87		90.57
1930	Lizzie Rundlett	CBL	0.2826	100.00	100.00	84.70	13.87		96.57
1932	Daniel Cate	CBL	0.2826	100.00	100.00	76.10	13.87		89.97
1933	George Hopkinson	CBL	0.2826	100.00	100.00	76.10	13.87		89.97
1933	Mary E. P. Sanborn	TP	17.7294	6,273.11	6,273.11		870.34	870.34	
1934	Mary E. P. Sanborn	CBL	0.5652	200.00	200.00	230.32	27.75		256.07
1934	Almon L. True	CBL	0.2826	100.00	100.00	80.10	13.87		93.97
1935	Sarah P. Prescott	CBL	0.6359	225.00	225.00	61.82	31.22	25.00	68.04
1940	Alfred Trask Blake	CBL	0.3535	125.00	125.00	25.10	17.34	15.00	27.44
1941	Hatti Chase	CBL	0.2826	100.00	100.00	76.71	13.87		90.58
1943	George B. True	CBL	0.2826	100.00	100.00	69.25	13.87		83.12
1943	Joseph A. Edgerly	CBL	0.5652	200.00	200.00	187.85	27.75	46.00	169.60
1943	Marcus M. Taylor	CBL	0.5652	200.00	200.00	215.39	27.75		243.14
1943	Frank B. Blaisdell	CBL	0.2826	100.00	100.00	85.62	13.87		99.49
1945	Matthew J. Harvey	CBL	0.2826	100.00	100.00	97.89	13.87		111.76
1946	Charles E. Gear	CBL	1.4131	500.00	500.00	710.76	69.37		780.13
1946	Milton J. Bly	CBL	0.2826	100.00	100.00	84.62	13.87		98.49
1947	Cyrus Sanborn	CBL	0.5652	200.00	200.00	195.21	27.75		222.96
1950	Abbie M. Norris	CBL	0.5652	200.00	200.00	199.39	27.75		227.14
1951	Isiah, Myra & Charles Purington	CBL	0.5652	200.00	200.00	186.45	27.75		214.20

REPORT OF TRUST FUNDS

CBL - Care of Burial Plot
CPC - Care of Plumer Cemetery
TP - Care of Town Poor

CC - Care of Chase Cemetery
GCC - Care of Central Cemetery
S&L - School and Library

SC - Support of Churches

BP - Books for Public Library

CWC - Care of Wiggin Cemetery

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	% of Common Trust	Principal	End Year Balance	Income Beginning Year	Income Received During Year	Income Expended During Year	Income Balance End Year
1952	Elizabeth Beals	CBL	0.5652	200.00	200.00	216.53	27.75		244.28
1952	Myra E. Stevens Green	CBL	0.2826	100.00	100.00	10.88	13.87	10.00	14.75
1952	George E. Beede	CBL	0.8479	300.00	300.00	344.28	41.62		385.90
1954	William Fieldsend	CBL	0.2826	100.00	100.00	78.10	13.87		91.97
1958	Frank Willard	CBL	0.8479	300.00	300.00	325.08	41.62		366.70
1960	Wiggin Fund	CWC	0.5652	200.00	200.00	161.82	27.75	25.00	164.57
1960	Blanche R. Purington	CBL	0.8479	300.00	300.00	298.57	41.62		340.19
1968	John J. Tilton	CBL	0.2826	100.00	100.00	69.01	13.87		82.88
1974	Georgia Chase	CBL	0.1903	66.87	66.87	44.46	9.34		53.80
1976	John & Minnie Warren	CBL	1.1305	400.00	400.00	185.04	55.50		240.54
1976	Matthew Harvey	CBL	0.2826	100.00	100.00	43.43	13.87		57.30
	Funds in Common Trust SUBTOTAL		100.	\$35,382.45	\$35,382.45	\$7,993.30	\$4,909.00	\$3,704.32	\$9,197.98
***1982	Central Cemetery Fund	GCC				\$7,993.30	935.42		935.42
	TOTAL OF VARIOUS TRUST FUNDS		100.	\$35,382.45	\$35,382.45	\$7,993.30	\$5,844.42	\$3,704.32	\$10,133.40

***Transfer of Funds from the Trustees of Central Cemetery and the Trustees of Trust Funds of the Town of Epping is incomplete. To date the Trustees of Trust Funds have received only \$935.42 from the Central Cemetery Trustees Income Account.

CAPITAL RESERVE FUND

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	% of Common Trust	Balance Beginning Year	Withdrawn	Received During Year	Expended During Year	Balance End Year
1980	Fire Truck Term Deposit Certificate 30-000167 @ NH 1st S & L (formerly Exeter Cooperative Bank)	Purchase of Fire Truck	100	\$15,000.00	\$15,000.00	\$1,152.77	\$1,152.77	—

NOTE: The Capital Reserve Fund was terminated in August 1982 and principal and interest turned over to the Selectmen of the Town of Epping — Total \$16,152.77.

**REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF EPPING, N.H.
AS OF DECEMBER 31, 1982**

Account No.	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	Balance End Year	Income During Year	Expended During Year	Balance End Year
5268461	Fidelity-Daily Income Trust	\$ 9,997.98	\$ 9,997.98	\$2,135.41	\$1,894.24	\$301.17**
320691215	Amoskeag Savings Bank Investment Savings Certificate	7,973.70	7,973.70	1,218.28	1,218.28	
02-104348	United Federal Savings & Loan Association	5,700.00	5,700.00	669.87	669.87	
78003857	Portsmouth Savings Bank Certificate of Deposit			95.45	95.45	
36003373	Portsmouth Savings Bank Certificate of Deposit	11,710.77	11,710.77	1,090.93	1,090.93	
50-0028956	Interest on interest account Indian Head Bank & Trust Co. Passbook			38.84		38.84**
	Held for future distribution					.03*
	TOTAL	\$.26	\$.26	\$5,248.78	\$4,909.00	\$340.04

*Held in checking account Exeter Banking Company

**Held in interest on interest account Passbook with Indian Head Bank & Trust Co.

OFFICERS OF THE EPPING SCHOOL DISTRICT
1982 - 1983

SCHOOL BOARD

Judith Phelps, Chairperson	Term Expires 1984
Jack O. Lavoie	Term Expires 1983
William Williamson	Term Expires 1985

SUPERINTENDENT OF SCHOOLS

Francis C. Wilson

ASSISTANT SUPERINTENDENT OF SCHOOLS

George C. Cross

ADMINISTRATORS

Roy E. Whalen, Principal-Grades 5-12
Elizabeth Bilodeau, Asst. Principal-Grades 5-12
Allen Bridle, Teacher-Principal-Grades 1-4

TREASURER

Harold Bowles

MODERATOR

Kendall Chase

CLERK

Roxanna W. Wolfe

NURSE

Jane Savage, R.N.

SUPERINTENDENT'S REPORT

In this annual administrators' report to the citizens of the Epping School District, Assistant Superintendent George Cross speaks about Special Education, and Principals Roy Whalen and Allen Bridle speak about their respective school programs.

Before turning to these reports, however, I would like to submit a copy of the following letter, which was presented to the S.A.U. #14 Joint Boards (Chester, Fremont, Epping and Newmarket) a few weeks ago.

Mr. Leonard Bonagura, Chairman S.A.U. #14
Sandown Rd.
Fremont, NH 03044

Dear Len:

It is indeed with mixed emotions that I write this letter of resignation today. Yet the time has come for me to step down, and step down I shall. Therefore, effective June 30, 1983 I am resigning as Superintendent of Schools in S.A.U. #14.

In leaving, I want to express my deep appreciation for having had the privilege of serving so many people in this area—easily numbering into the thousands. It's interesting to note that at one time or another, since my arrival some 21 years ago, the following towns have been part of S. A. U. #14: Chester, Epping, Fremont, Newmarket, Brentwood, Danville, Sandown, Kingston and Newton.

I ran across this brief statement recently. It pretty much says it all.

"It was a most difficult job. I worked very hard at it. I'll be glad when it's over."

Thanks again to all who have aided me in the performance of my duties these many years in S.A.U. #14—names and titles too numerous to mention.

Sincerely yours,

Francis C. Wilson
Superintendent of Schools

To the above letter, I would like to add this one last thought. However small in size and wealth are the districts in S.A.U. #14, when compared with others in the area, I have always deemed it an honor to have held the title of Superintendent of Schools in this Unit. I have tried very hard to carry this title with distinction and I hope that I have been successful in this attempt.

Assistant Superintendent George Cross states—

Since the early 1970's, many changes have been made in laws affecting the education of handicapped children. Specifically, the Federal Laws entitled, The Education for All Handicapped Children Act and The Rehabilitation Act, Section 504 and RSA 186:C enacted by the New Hampshire Legislature, set the standards for the education of special needs students. S.A.U.#14 has worked diligently to provide the resources which are mandated by these legislative acts.

It is important to note that prior to the 1970's many of the services now provided by schools for handicapped youngsters were financially supported by other agencies/parties including: welfare, insurance companies, charitable organizations and families. Today, however, the bulk of the financial support is the responsibility of the local school district. The State of New Hampshire does provide limited reimbursement for special education. The combined S.A.U. #14 school districts expended in excess of \$422,000.00 during the 1981-82 school year. This figure does not include guidance, speech therapy or nursing services. Of this amount, the State reimburses the districts \$128,844.00. The percentage of reimbursement for special education is substantially greater than the financial aid for regular education.

Presently, the combined special education faculty of the S.A.U. are developing a comprehensive manual and plan for services. This will include policies, a specific referral process, evaluation procedures, program descriptions, time-lines and many necessary forms. This document will contain around 100 pages of information and forms which will provide the framework for special education in S.A.U.#14. Obviously, many long hours of work have gone into this endeavor.

A federal grant through PL94-142 is being used to support this organizational work so as not to drain local resources from the primary need—children's services. All four local school districts will be reviewed by the Special Education Division of the New Hampshire State Department of Education in May 1983. This review will monitor your school's compliance with the laws and approve or disapprove your programs for a period of up to three years.

Please be assured that your schools are responding as best they can to the legal, moral and ethical mandates of special education. The local faculties are dedicated to the spirit of this legislation and are daily refining materials, programs, and teaching techniques in order to effectively and efficiently serve these youngsters. All children deserve an equal opportunity to an education! S.A.U. #14 is striving to see that your children receive that opportunity.

As many of you know, this is the first year Epping has had a half-time elementary school (grades 1-4) principal.

Mr. Allen Bridle comments—

The Epping Central School opened its 1982-1983 school year with 211 students in Grades 1-4. We have 10 self-contained classrooms with the addition of a Learning Center. We have at this point, fully utilized the space in the Central School building and are still faced with increased enrollments and no realistic hope for relief in sight.

The Central School has made many improvements in the last year and faculty, P.T.O. members and community can be very proud of these accomplishments as they have been made with minimum expense to the taxpayers.

- (1) The playground is in the process of being completed and will be a major improvement in the grounds of the school.
- (2) The Library has been transformed into a multi-purpose area, with music classes, Art, Audio Visual, assembly hall and library--this means there is full use of this space.
- (3) The Learning Center has allowed us to meet the needs of students with special educational problems, in the most cost effective manner.
- (4) Field Trips outside of Epping have been made possible by the diligent work of the Parent Teacher Organization and the extra effort of teachers giving up Saturdays to make this possible.

The education of our elementary students is one that our community can be proud of, since we have continually tested well on the Stanford Achievement Test.

In closing, I would like to thank the community for their continuing support of the school and the warm reception our efforts have received.

Mr. Roy Whalen reports—

The Epping Jr.-Sr. High School opened with an enrollment of 479 students in grades 5-12. Two hundred forty-five students are enrolled in the Middle School grades 5-8 and two hundred thirty-four in grades 9-12. We anticipate fifty-five graduates in June 1983.

Members of the Class of '82 were successful in gaining admission to post secondary institutions. Graduates are now attending St. Anselm's College, Hesser College, Keene State College, New Hampshire College, the University of New Hampshire and Nasson College. As well, members of this class have been accepted in

training programs in the United States Air Force, Marines, Army, and Coast Guard. We find our students have continually been able to obtain the post secondary placements that they desire.

We are pleased with the continuing development and achievements of our students individually and collectively as a school. The cooperation of the student body has been excellent in establishing a good atmosphere for learning in our school. Our staff is to be commended for leading our students scholastically and socially to good learning habits. Our parents have sent us students open and receptive to working hard and achieving scholastically.

Both the Middle School and High School have completed school spirit programs which have strengthened the skills our students have in working together harmoniously toward a common goal; namely, establishing the best school climate possible. Our High School and Middle School Student Councils attended the Annual New Hampshire Association of Student Councils Convention. The Epping Middle School is one of the seven Middle Schools in the state that has full membership in this organization.

A number of our students have distinguished themselves this year. Some students have been named as outstanding athletes and members of All-State and conference all-star teams. One student has been accepted for admission to the United States Military Academy at West Point in the fall of 1983. Another student delivered an address to the Joint Education Conference held in Concord in October. The topic our student presented was "What Makes A Good School?" The quality of this presentation was noted by superintendents, school board members, and principals from school systems throughout the state.

We have fully implemented a program in Computer Science. This program was over subscribed by students at the time of registration. Hence, we have had to somewhat limit the number of students who may participate. However, each student will have access to this program during his high school years. It is gratifying to see students hungry for educational opportunity. We feel that all students must have exposure to the computer as part of a basic education in our society.

Our Reading/English Rotation Project is still functioning most successfully. As a result of visits by other schools to our program, these schools have now implemented RER programs in their schools. Our project has been designated as a model program for the northern New England states.

We will continue to maintain a basic educational program to prepare our students for their post secondary experiences. We feel we have been successful to date and will continue to be in the future with the continuing good support of the community.

Respectfully submitted,

Francis C. Wilson, Superintendent

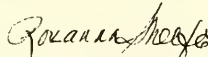
REPORT OF THE EPPING SCHOOL DISTRICT ELECTIONS

Epping Town Hall
March 9, 1982

Annual voting was held March 9, 1982 from 9:00 a.m. until 8:00 p.m. The results are as follows:

For Moderator for one year - Kendall Chase	395
Mark Joyce	365
For School Board Member for three years -	
William Williamson	336
Deborah Brooks	182
Patrick Reilly	236
For District Clerk for one year -	
Roxanna Wolfe	606
For School Treasurer for one year -	
Harold Bowles	687

Respectfully submitted,



Roxanna Wolfe, Clerk

ANNUAL SCHOOL DISTRICT MEETING
Epping High School Gymnasium
March 13, 1982

The annual school district meeting was called to order at 7:30 p.m. on March 13, 1982.

ARTICLE I

The board moved and seconded that the report of Agents, Auditors, Committees or officers chosen be accepted as printed in the school district report.

The article passed without discussion.

ARTICLE II

The board moved and seconded that the district vote to raise and appropriate the sum of \$2,000 to install a rug in 2 relocatable classrooms and the nurses' office at Central School.

The article passed.

ARTICLE III

The board moved and seconded that the district vote to raise and appropriate the sum of \$2,500 to install a print shop at the Junior-Senior High School.

Jack Lavoie introduced Mr. Gerald Smart, who explained the machinery and equipment involved.

The article failed by hand count - 71 For, 79 Against

ARTICLE IV

The board moved and seconded that the district vote to raise and appropriate the sum of \$8,000 to cure the problem associated with the drainage alongside the new driveway from the Epping High School to Main St.

The article passed.

ARTICLE V

The board moved and seconded that the district vote to authorize the school board to apply for, accept and expend money received from any source whether private, State or Federal.

The article passed.

ARTICLE VI

A motion was made and seconded that the district vote to increase the number of members on the Epping School Board from three to five, in accordance with the provisions of RSA 671:4, with three members elected at the annual school district election (two for three year terms, and one for a one year term) in 1983. Said board would be maintained by the election of two members for three year terms in 1984, one member for a three year term in 1985, two members for three year terms in 1986, and so on in the succeeding years.

Following an explanation by Jack Lavoie, and discussion from the floor, a motion to table the article failed. A petition to vote by ballot was presented and the article passed 122 For, 71 Against.

ARTICLE VII

A motion was made and seconded that the District vote the continued instatement of Mr. Bridle as the teaching principal of Epping Central School.

This article was immediately tabled by a show of hands.

ARTICLE VIII

A motion was made and seconded that the District vote to direct the school board to reestablish the position of full-time

principal at the Central School and appropriate \$15,000 to fund the position.

This article, too, was immediately tabled by a show of hands.

ARTICLE IX

A motion was made and seconded that the district vote to raise and appropriate the sum of \$1,672,928.00 for the support of schools for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the district.

Following an explanation by Jack Lavoie there was presented a petition to vote by ballot. Harold Bowles spoke for the Budget Committee.

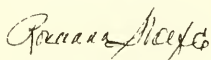
The article passed 117 voted to 83 votes.

ARTICLE X

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

No other matters were presented and the meeting adjourned at approximately 10:30 p.m.

Respectfully submitted,



Roxanna Wolfe, Clerk

REPORT OF SCHOOL DISTRICT TREASURER

For the Fiscal Year July 1, 1981 to June 30, 1982

Cash on Hand July 1, 1981 (Treasurer's bank balance)		\$ (16,138.63)
Current Appropriation	\$ 1,472,230.99	
Revenus from State Sources	140,733.96	
Received from Tuitions	10,310.37	
Received as income from Trust Funds.	240.17	
Received from all Other Sources. . .	66,843.19	
Total Receipts		1,690,358.68
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts).		1,674,220.05
LESS SCHOOL BOARD ORDERS PAID. . . .		1,635,455.68
BALANCE ON HAND June 30, 1982 (Treasurer's Bank Balance).		\$ 38,764.37

August 3, 1982

Harold M. Bowles (Sig.)
District Treasurer

FINANCIAL STATEMENTS

OF

EPPING SCHOOL DISTRICT

As of June 30, 1982

EPPING SCHOOL DISTRICT

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JOSEPH J. GIORDANI, C.P.A.
BRIAN P. LORTIE, C.P.A.
THOMAS G. DUMAIS, OFF. MGR.
TELEPHONE — 772-3460
772-3481

MEMBERS:
AMERICAN INSTITUTE — CPAs
NH SOCIETY — CPAs
AICPA — PRIVATE COMPANIES
PRACTICE SECTION

GIORDANI & LORTIE, PROF. ASSN.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459

EXETER, NEW HAMPSHIRE 03833

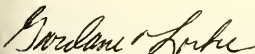
Epping School Board
Epping School District
Epping, New Hampshire

We have examined the combined financial statements of the Epping School District for the year ended June 30, 1982, 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 and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 (accounting policies), the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service fund, a proprietary fund type does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets is not included in the financial statements. In both cases these statements are required to be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above, results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Epping School District at June 30, 1982 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,



Giordani & Lortie, Prof. Assn.
Certified Public Accountants

Dated November 13, 1982

EPPING SCHOOL DISTRICT

Combined Balance Sheet
All Fund Types and Account Groups

June 30, 1982

ASSETS

CURRENT ASSETS:

Cash
Intergovernmental receivables
Other receivables
Inventory
TOTAL CURRENT ASSETS

OTHER DEBITS:

Amount to be provided for retirement of long-term debt
TOTAL ASSETS

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES:

Interfund payables - Due to student groups
Other payables
TOTAL CURRENT LIABILITIES

LONG-TERM LIABILITIES:

Bonds payable
TOTAL LONG-TERM LIABILITIES

FUND EQUITY:

Retained earnings:
Unreserved
Reserved for encumbrances
Fund Balances:
Unreserved
TOTAL FUND EQUITY

TOTAL LIABILITIES AND FUND EQUITY

GOVERNMENTAL FUND TYPES GENERAL	PROPRIETARY FUND TYPES FOOD SERVICE	FIDUCIARY FUND TYPES AGENCY	ACCOUNT GROUP LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY)
\$ 54,862 9,570 97	\$ 9,659 5,991 1,099	\$ 22,245	\$	\$ 86,766 15,561 97 1,099
<u>64,529</u>	<u>16,749</u>	<u>22,245</u>		<u>103,523</u>
			1,415,000	1,415,000
<u>\$ 64,529</u>	<u>\$ 16,749</u>	<u>\$ 22,245</u>	<u>\$ 1,415,000</u>	<u>\$1,518,523</u>
\$	\$	\$ 22,245	\$	\$ 22,245
11,839		22,245		11,839
<u>11,839</u>				<u>34,084</u>
			1,415,000	1,415,000
			<u>1,415,000</u>	<u>1,415,000</u>
	16,749			
8,053				8,053
44,637				61,386
<u>52,690</u>	<u>16,749</u>			<u>69,439</u>
<u>\$ 64,529</u>	<u>\$ 16,749</u>	<u>\$ 22,245</u>	<u>\$ 1,415,000</u>	<u>\$1,518,523</u>

Exhibit B

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types for The Fiscal Year Ended

June 30, 1982

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>
	<u>GENERAL</u>	<u>- CAPITAL PROJECTS</u>	<u>(MEMORANDUM ONLY)</u>
REVENUES:			
Local Sources:			
Tax appropriation	\$ 1,472,231	\$	\$ 1,472,231
Tuition	10,310		10,310
Other	3,965	517	4,482
	<u>1,486,506</u>	<u>517</u>	<u>1,487,023</u>
State Sources:			
Unrestricted grants-in-aid	51,965		51,965
Restricted grants-in-aid	90,042		90,042
	<u>142,007</u>		<u>142,007</u>
Federal Sources:			
Restricted grants-in-aid	20,050		20,050
TOTAL REVENUES	<u>1,648,563</u>	<u>517</u>	<u>1,649,080</u>
EXPENDITURES:			
Instruction Services:			
Regular education programs	610,542		610,542
Special education programs	120,897		120,897
Vocational education programs	7,130		7,130
Other instructional programs	7,542		7,542
Supporting Services:			
Pupils	82,970		82,970
Instructional staff	34,012		34,012
General administrative	63,315		63,315
School administrative	101,071		101,071
Business	314,159		314,159
Facilities acquisition & construction services	22,001		22,001
Debt service	214,168		214,168
	<u>1,577,807</u>		<u>1,577,807</u>
Other Financing Sources (uses):			
Transfers out-(uses)	(23,478)	(2,992)	(26,470)
Transfers in - sources	2,992		2,992
	<u>(20,486)</u>	<u>(2,992)</u>	<u>(23,478)</u>
TOTAL EXPENDITURES - NET	<u>1,598,293</u>	<u>2,992</u>	<u>1,601,285</u>
Excess Revenues Over Expenditures	50,270	(2,475)	47,795
Fund Balance - July 1, 1981	<u>2,420</u>	<u>2,475</u>	<u>4,895</u>
Fund Balance - June 30, 1982	<u>\$ 52,690</u>	<u>\$ -0-</u>	<u>\$ 52,690</u>

The accompanying notes are an integral part of these financial statements.

Exhibit C

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance-Budget & Actual
Governmental Fund Types

For The Fiscal Year Ended June 30, 1982

	GENERAL FUND BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES:			
Local Sources:			
Tax appropriation	\$ 1,472,231	\$ 1,472,231	\$ -
Tuition	11,400	10,310	(1,090)
Earnings on investments	200		(200)
Other	3,955	3,965	10
	<u>1,487,786</u>	<u>1,486,506</u>	<u>(1,280)</u>
State Sources:			
Unrestricted grants-in-aid	52,028	51,965	(63)
Restricted grants-in-aid	102,394	90,042	(12,352)
	<u>154,422</u>	<u>142,007</u>	<u>(12,415)</u>
Federal Sources:			
Unrestricted grants-in-aid			
Restricted grants-in-aid	21,330	20,050	(1,280)
TOTAL REVENUES	<u>\$ 1,663,538</u>	<u>\$ 1,648,563</u>	<u>\$ (14,975)</u>
EXPENDITURES:			
Instruction Services:			
Regular education programs	\$ 653,614	\$ 610,542	\$ (43,072)
Special education programs	99,665	120,897	21,232
Vocational education programs	13,750	7,130	(6,620)
Other instructional programs	4,980	7,542	2,562
Supporting Services:			
Pupils	67,967	82,970	15,003
Instructional staff	33,701	34,012	311
General administrative	60,549	63,315	2,766
School administrative	99,121	101,071	1,950
Business	288,614	314,159	25,545
Facilities acquisition & construction services	33,500	22,001	(11,499)
Debt services	214,168	214,168	-
	<u>\$ 1,569,629</u>	<u>\$ 1,577,807</u>	<u>\$ 8,178</u>
Other Financing Sources (Uses):			
Transfers - out (uses)	(94,110)	(23,478)	(70,632)
Transfers - in sources	-	2,992	(2,992)
	<u>(94,110)</u>	<u>(20,486)</u>	<u>(73,624)</u>
TOTAL EXPENDITURES - NET	<u>1,663,739</u>	<u>1,598,293</u>	<u>50,471</u>
Excess of Revenues Over Expenditures			
Fund Balance - July 1, 1981	(201)	50,270	50,471
	<u>201</u>	<u>2,420</u>	<u>2,219</u>
Fund Balance - June 30, 1982	<u>\$ -0-</u>	<u>\$ 52,690</u>	<u>\$ 52,690</u>

The accompanying notes are an integral
part of these financial statements

Exhibit D

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenses
and Changes in Fund Equity All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1982

	<u>PROPRIETARY FUND TYPE</u>
	<u>ENTERPRISE FUND</u>
	<u>FOOD SERVICE</u>
OPERATING REVENUES:	
Local Sources:	
Food service sales	\$ 25,888
Federal Sources:	
Restricted grants-in-aid	8,209
TOTAL OPERATING REVENUES	<u>34,097</u>
OPERATING EXPENSES:	
Personal service salaries	19,114
Supplies and other expenses	30,818
TOTAL OPERATING EXPENSES	<u>49,932</u>
OPERATING INCOME (LOSS)	(15,835)
OTHER INCREASES:	
Operating transfer from general fund	<u>23,478</u>
NET INCOME	7,643
Retained Earnings - July 1, 1981	<u>9,106</u>
Retained Earnings - June 30, 1982	<u>\$ 16,749</u>

The accompanying notes are an integral
part of these financial statements

Exhibit E

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Financial Position
All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1982

	PROPRIETARY FUND ENTERPRISE FUND <u>FOOD SERVICE</u>
SOURCES OF WORKING CAPITAL:	
Operations:	
Net income	\$ 7,643
NET INCREASE IN WORKING CAPITAL	<u>\$ 7,643</u>
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:	
Cash	\$ 4,912
Receivables	3,608
Inventories	(877)
NET INCREASE IN WORKING CAPITAL	<u>\$ 7,643</u>

The accompanying notes are an integral
part of these financial statements

Exhibit F

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Assets and Liabilities
Student Activities Fund

For The Fiscal Year Ended June 30, 1982

<u>AGENCY FUNDS</u>	<u>BALANCE JULY 1, 1981</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1982</u>
<u>ASSETS</u>				
Cash	<u>\$ 16,199</u>	<u>\$ 102,890</u>	<u>\$ 96,968</u>	<u>\$ 22,121</u>
<u>LIABILITIES</u>				
Due to student groups	<u>\$ 16,199</u>	<u>\$ 102,890</u>	<u>\$ 96,968</u>	<u>\$ 22,121</u>

The accompanying notes are an integral
part of these financial statements

TOWN OF EPPING
1983
WARRANT AND BUDGET

THE STATE OF NEW HAMPSHIRE
TOWN OF EPPING
-TOWN WARRANT-

THE POLLS WILL BE OPEN FROM 9:00 A.M. TO 8:00 P.M.

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT EPPING TOWN HALL IN SAID EPPING ON TUESDAY, THE EIGHTH DAY OF MARCH, NEXT AT NINE OF THE CLOCK IN THE FORENOON, TO ACT UPON THE FOLLOWING SUBJECTS;

ARTICLE 1.

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2.

To act on the reports of the Selectmen and such other town officials, boards, committees and commissions who are required by law to make such reports.

ARTICLE 3.

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

ARTICLE 4.

To see if the Town will vote to authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 5.

To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof posted in three (3) public places (Town Hall, Library, Post Office) and area newspapers.

ARTICLE 6.

To see if the Town will authorize the Selectmen to apply for, receive and expend federal and state grants, which may become available during the course of the year and also to accept and expend money from anyother governmental unit or private source to be used for purposes for which the Town may legally appropriate money provided:

(1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

By: Selectmen

ARTICLE 7.

To see if the Town will vote to raise and appropriate the sum of \$18,356.29 to be contributed by the State of New Hampshire as a Special Highway Subsidy Fund for maintenance, construction and reconstruction of Class IV and Class V highways in accordance with Chapter 241 Section 14 of the Revised Statutes Annotated, as amended.

By: Selectmen

ARTICLE 8.

To see if the Town will vote to raise and appropriate the sum of \$11,835.34 to be contributed by the State of New Hampshire as an Additional Highway Subsidy Fund for construction and reconstruction of Class IV and Class V highways and shall be used to increase the highway appropriation of the municipally in accordance with Chapter 241, Section 15 of the Revised Statutes Annotated.

By: Selectmen

ARTICLE 9.

To see if the Town will vote to raise and appropriate the sum of \$1,061.45 and the State of New Hampshire to contribute \$7,076.32 towards Class V construction for the improvement of our Town (Town Road Aid Apportionment A Funds).

By: Selectmen

ARTICLE 10.

To see if the Town will vote to appropriate and authorize withdrawal from the Federal Revenue Sharing Fund for use as set-offs against budget appropriations in the amount indicated; and, further to authorize the Selectmen to make pro-rata reduction in the amounts if estimated entitlements are reduced or take any other action hereon:

Lamprey Regional Cooperative	-	\$ 26,000
Fire Department	-	10,250
Police Department	-	10,250
		<u>\$ 46,500</u>

ARTICLE 11.

To see if the Town will vote to raise and appropriate a sum of \$40,000 for the purpose of preparing plans and specifications on sewerage and sewage treatment facilities which are require-

ments contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. :1251 et seq) such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$40,000 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33.1 et. seq. as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Epping, and to allow the Selectmen to expend such monies as become available from the Federal Government under the Financial Assistance Program of the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. : 1251 et seq.) and pass any vote relating thereto.

by: Water & Sewer Commission

ARTICLE 12.

To see if the Town will vote to raise and appropriate the sum of \$3,000 for the repairs and reconstruction of the Town Clock which is located in the steeple of the Epping Community Church.

by: Selectmen

ARTICLE 13.

To see if the Town will vote to raise and appropriate the sum of \$1,500 for the payment of the Town's share of the establishment of the boundary line between the Towns of Raymond and Epping as submitted by R.S.L. Layout & Design, Inc.

by: Selectmen

ARTICLE 14.

To see if the Town will vote to amend Article #30, section B, No.3 of the 1978 Town Warrant. Article #30 established the Board of Fire Wards. Section B, No.3 reads as follows: " Three members elected by the Town, No more than one to be an active member of the Fire Department." This amendment, if voted, will delete the following portion of Section, B, No.3-"no more than one to be an active member of the Fire Department." This will allow all residents the right to serve on the Board.

by: Epping Fire Wards

ARTICLE 15.

To see if the Town will vote to adopt the following by-laws provided for the regulations of large assemblies (as printed in their entirety):

BY-LAW PROVIDING FOR THE REGULATIONS
OF LARGE ASSEMBLIES

PURPOSE:

The Town of Epping finds and declares that it is necessary for the protection of the health, safety, and welfare of the general public and for the inhabitants of the town that rules and regulations be established for the purpose of regulating large assemblies. Such rules and regulations to provide for proper sanitary, fire, police, health and safety measures in connection with large assemblies and gatherings.

ACTIVITIES REGULATED:

This By-law, including the requirements for permit and application, applies to any assembly or gathering of persons within the Town of Epping for the purpose of entertainment, games, shows or exhibitions at which two hundred (200) persons or more may reasonably be expected to be present. This by-law shall not apply to gatherings for religious or political purposes unless the primary purpose for such gathering is the raising of funds and the primary activity at the gathering is an entertainment, game, show, exhibition, amusement or other activity otherwise intended to be regulated by this by-law.

PERMIT REQUIRED:

It shall be unlawful for anyone to allow, permit, promote, conduct, or advertise any such assembly or gathering unless a valid permit has first been obtained therefore from the Board of Selectmen.

PENALTY:

The violation of this by-law shall be deemed a violation and shall be punishable by a fine not to exceed \$100.00 payable to the Town of Epping. Every day a violation of this by-law continues shall constitute a separate offense. Additionally, the Board of Selectmen are authorized and directed to take injunctive relief in the Superior Court to enforce or avert any breach of this by-law. In the event of any such action, the Town, provided it prevails, shall be entitled to collect from the Defendants all costs and expenses of the litigation including but not limited to reasonable attorneys fees.

REQUIREMENTS FOR APPLICATION

A. Application

An application for a permit must be submitted to the Board of Selectmen at least thirty (30) days prior to the date on which the event is to be held. If the application is not approved, the denial shall be in writing setting forth the reasons for the denial.

If the Selectmen find that the event is likely to occasion damage to municipal property or property of private parties or if they find that it is likely that the Town will have to make expenditures in connection with the event, the Selectmen, in their discretion, may require a bond in the form of cash or other surety to be posted by the promoter prior to the date of the event, to satisfy such damages to public or private property, reimbursement for the expenses of any town department, and any or all other expenses incurred by the town as a result of the event.

Any or all unexpended funds from said cash or surety shall be returned to the promotor within ten (10) days following the event unless there remain contingent liabilities such as court appearances by Town police officers which have not been determined. In that event, the Selectmen may set a reasonable reserve for all such contingent liabilities.

B. Requirements

The applicant shall furnish the Board of Selectmen with the following information:

1. The name and address of the owner of the land involved and the exact location on the land where the activity is planned.
2. The name and address of the owner of land to be used for parking or other ancillary uses incidental to the activity and the location on said land of the ancillary activity.
3. The date or dates and hours during which the event is proposed to be conducted.
4. An estimated number of attendees for each day the activity is conducted.
5. An explanation of the content of the program of the event and plans for supplying water, food, sanitation including but not limited to sewerage, garbage and rubbish, medical and first aid facilities, vehicle parking space, on site traffic control, wrecker service, and plans for maintaining vehicle routes to allow for emergency vehicles access to the event.
6. Explanation of the applicant's plan for policing the activity should more persons attempt to attend the event than allowed by the permit.
7. Provisions for clean up of the premises and surrounding areas and removal of rubbish at the conclusion of the event.
8. Such other information pertinent to the event as the Selectmen or any other officer of the Town finds is reasonably necessary in order to determine whether or not the permit should be granted.
9. The number of public health and safety personnel by type. The applicant must provide an adequate number of fire and policemen, first aid practitioners, and other public health and safety personnel, such personnel shall have qualifications which, at a minimum, are equivalent to those required of the Town's fire, police and safety officials.
10. The applicant shall, in his application, disclose whether or not alcoholic beverages are to be sold on the premises and if they are to be sold, a copy or other verification of the liquor license under which the sale will be made shall be attached.

C. Additional Information

1. Drinking Water

The applicant shall demonstrate that the source of the drinking water is adequate and shall demonstrate to the health officer that it is of potable quality.

2. Sanitary Facilities

The applicant shall provide adequate toilet facility for both sexes. A minimum of one(1) water closet, chemical or sanitary privy unit must be supplied for each one-hundred fifty (150) persons.

3. Parking

The applicant shall have on the premises or on land contiguous thereto, automobile parking spaces equal to one-fourth of the number of persons allowed to attend the event.

4. Hours of Operation

The applicant shall operate the event only on the days and hours specified on the permit.

5. Control of Admission

The applicant shall not sell, give, or distribute a greater number of tickets than the number which the permit allows.

6. Advertising

The applicant shall not advertise, or announce by any means or medium, including, but not limited to, pamphlets, handbills, newspapers, press releases, radio or television, the holding of such event prior to the granting of the permit.

7. Illumination of Area

The applicant, if planning an event after darkness or if planning to allow persons who attend the event to remain on the premises after darkness, shall provide electric illumination to insure that the areas to be used are adequately lighted.

8. Permit not Transferable

No permit granted under this by-law shall be transferable to another location, another person, or entity, or another date without the approval of the Board of Selectmen.

The applicant, if not the owner of the parcel or parcels on which the event is proposed, shall have the written authority of said owner to make application before the Board.

MUNICIPAL ACTION:

The Selectmen in approving or disapproving of an application shall weigh the effect on the health, safety, and general welfare of the inhabitants of the town and those attending the proposed event, against the constitutional rights of people to assemble freely. It is specifically found by the Town Meeting convened that large assemblies, particularly for purposes of entertainment, have resulted in one or more of the following nuisances to private citizens and the public at-large within the town, namely:

- a. loud and unpleasant noise;
- b. congestion on state and municipal roads in the vicinity of event.
- c. unsafe driving by spectators at the entertainment facility, particularly while driving under the influence of alcohol and controlled substances;
- d. litter and rubbish on the property in questions and abutting properties;
- e. parking of participant automobiles in an unsafe manner on public ways and on private properties of persons not connected with the event;
- f. other miscellaneous nuisances.

It is recognized by the town that the Federal and State Constitutions guarantee all citizens the right to assemble for purposes of free practice of religion and speech, among other things. This by-law is not intended to control religious or political gatherings except when a primary function of those gatherings is an entertainment activity of the type here clearly intended to be regulated.

It is recognized that an event or a facility which is appropriate for four hundred (400) people may not be appropriate for four thousand (4,000) people, an event which is appropriate for daylight may not be appropriate after dark, an event which is appropriate before 11:00 p.m. may be inappropriate after 11:00 p.m. an event which is scheduled for attendance by ten thousand (10,000) people with no on site alcoholic beverage sales may not be appropriate for the same number of attendees with a performer appealing to teenagers and with on-site sale of alcoholic beverages. Given the wide variety of activities meant to be regulated by this by-law and the presence within the town of facilities capable of accomodating several thousand people, it is hereby found that the Selectmen are able to make determinations based on past experience.

The Board shall act within fifteen (15) days of receiving an application and shall approve, deny or approve subject to certain conditions, every application placed before it in accordance with this by-law. Such action shall be conveyed in writing to the applicant.

The Selectmen shall, in their posted notice of their meeting indicate that an application shall be discussed and shall further indicate in the notice the location of the property where the event is to take place.

ARTICLE 16.

To see if the Town will vote to raise and appropriate the sum of \$100,000 to be paid into a special reserve fund to be established for the anticipated legal fees incurred through indemnification in the case of Cloutier v. Town of Epping. This action pending enabling legislation by New Hampshire Legislature.

by: Selectmen

ARTICLE 17.

To see if the Town will vote to authorize the Selectmen to appoint the Overseer of Welfare which is a position that is currently an elected position.

by: Selectmen

ARTICLE 18.

To see if the Town will vote to authorize the Selectmen to set the fees of the Building Inspector.

by: Selectmen

ARTICLE 19.

To see if the Town will vote to close the Stingy River Bridge located on Folsom Lane until such time the Town appropriates the necessary funds for the reconstruction of same.

by: Selectmen

ARTICLE 20.

To see if the Town will vote to raise and appropriate the sum of \$10,000 for the reconstruction of the Stingy River Bridge located on Folsom Lane which is currently rendered "unsafe".

by: Selectmen

ARTICLE 21.

To see if the Town will vote to establish the name "North River Road" to the road starting at the intersection of North Epping Road and Route 125 and running to the intersection of Route 155. (Located on Town Map#3, such road starts at the south boundary line of Lot#20 (Burley property) and runs to Reinhold property.)

by: Petition

ARTICLE 22.

To see if the Town, in accordance with N.H. RSA 231, Section 157 and 158, will vote to establish Birch Hill Road and Rum Brook Road as scenic roads.

by: Petition

ARTICLE 23.

To see if the Town will vote to close a 200 foot section of Witch Hole Road and return it to its' former status whereby it was subject to gates and bars. Said section was opened in the 1980 Town Warrant, Article 27, to allow an abutter to build on

his property with agreement to make necessary road improvements. Said abutter has since sold his property and had neither built on the projected location nor made any road improvements.

by: Petition

ARTICLE 24.

To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Seacoast Task Force on Family Violence, a private, non-profit organization which operates A Safe Place. A Safe Place provides shelter and services for battered women and their children who reside in Epping. During 1982, seven Epping residents received services from A Safe Place.

by: Petition

ARTICLE 25.

To see if the Town will vote to raise and appropriate the sum of \$3,968 for the support of the Exeter Area Visiting Nurses Association.

by: Selectmen

ARTICLE 26.

To see if the Town will vote to raise and appropriate the sum of \$2,880 to the Greater Raymond Community Action Center, part of the Rockingham County Community Action Program, Inc., a private non-profit, anti-poverty agency. This amount represents 2.5% of \$115,213, the value of services rendered to Epping residents from September 1, 1981 through August 31, 1982.

by: Petition

ARTICLE 27.

To see if the Town, to avoid litigation, will raise and appropriate the sum of \$20,000 to be expended to repair, improve and upgrade Cherokee Drive and Pawnee Lane in accordance with the applicable standards set forth in the Epping Land Subdivision Regulations, and to authorize the Selectmen to accept Cherokee Drive and Pawnee Lane as Town roads once they have been brought up to standard.

by: Petition

ARTICLE 28.

To see if the Town will raise and appropriate the sum of \$2,384.90, for the purpose of paying its 1983 membership dues to Rockingham Planning Commission.

by: Petition

ARTICLE 29.

To see if the Town of Epping will vote to raise and appropriate the sum of \$1,500 from the 1983 general town revenue for the Newmarket Regional Health Center services and programs including both the Medical Program and the Senior Citizen Transportation Program.

by: Petition

ARTICLE 30.

To see if the Town will vote to raise and appropriate the sum of five hundred (\$500.00) for the continuation of the Mediation Program.

by: Petition

ARTICLE 31.

To see if the Town will vote to raise and appropriate the sum of \$2,000 to assist the Seacoast Regional Counseling Center, a private non-profit organization. During the year of 1982, over 30 Epping residents for a total of 300+sessions used this service at a cost of \$18,450 to the Counseling Center. The funds requested are to be used for current operating expenses to enable the Counselling Center to continue providing counselling service for residents of the Town whether or not said residents are to pay.

by: Petition

ARTICLE 32.

To see if the Town will vote to raise and appropriate the sum of \$1,000 to be paid to Ralph E. Morang, Jr. for labor done at the Resource Recovery Center in July of 1982.

by: Selectmen

ARTICLE 33.

To see if the Town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Epping and to the health and welfare of the people of Epping. These actions shall include:

1. Reduce by at least half the major cause of acid rain, sulfur dioxide emissions, by the year 1990.
2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to this same goal.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation and to the President of the United States.

by: Petition

ARTICLE 34.

To see if the Town will vote to authorize the Board of Selectmen to notify in writing, President Ronald Reagan, Senator Gordan Humphrey, Senator Warren Rudman and U.S. Representative Norman D'Amours that it is the desire of the voters at the annual Town Meeting, that the aforementioned elected officials, use their constitutional mandated authority and influence to reduce the potential for nuclear war;

1. By reducing or eliminating the sale, licensing, or transfer of American technology, supplies and hardware to the Soviet Union and other communist countries; and
2. By terminating all programs and agreements whereby our nation provides loans, credits, guarantees and re-scheduling of debts with and to all communist Nations.

FINANCIAL STATEMENTS
OF
TOWN OF EPPING
As of December 31, 1982

WILSON P. DENNETT
CERTIFIED PUBLIC ACCOUNTANT
86 HIGH STREET
HAMPTON, NEW HAMPSHIRE 03842

TOWN OF EPPING

603 920-6321

Management Letter
February 14, 1983

Board of Selectmen
Town of Epping
Epping, New Hampshire 03042

Gentlemen:

As part of our examination of the books and records of the Town of Epping for the year ended December 31, 1982, we reviewed and tested the Town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the Financial Statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and for maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness, or other personal factors.

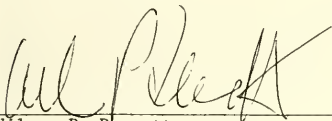
Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgements required in the preparation of the Financial Statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. Our examination of the Financial Statements made in accordance with generally accepted auditing standards, including the study and evaluation of the Town of Epping's system of internal accounting control for the fiscal year ended December 31, 1982, that was made for the purposes set forth in the first paragraph of this report, would not necessarily disclose all weaknesses in the system as it was based on selective tests of the accounting records and related data.

TOWN OF EPPING (continued)

As a result of this review, and in an effort to be of assistance to the Town of Epping, we are submitting for your consideration a number of comments and recommendations intended to improve operations and internal control. The recommendations deal only with the Town's operations and should not be regarded as reflecting upon the integrity or capabilities of any employee of the Town of Epping.

We would be pleased to continue to discuss further any of our recommendations and comments with you.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Wilson P. Dennett', written over a horizontal line.

Wilson P. Dennett
Certified Public Accountant

TOWN OF EPPING

COMMENT:

While conducting the 1982 Annual Audit of the books and records of the Town of Epping, it was noted that no separate records of Investments were kept.

Recommendation:

An Investment Schedule, detailing all of the Town's investment transactions, should be maintained. The schedule would provide an accurate, timely record available to both Treasurer and Selectmen for weekly or monthly meetings.

Comment:

Accurate Yield Tax records were not readily available to the Auditors. Without timely records, the Town loses revenues. We wish to eliminate this problem area.

Recommendation:

In a separate letter to the Board of Selectmen detailed instructions for collection and disbursement of Yield Tax revenues were outlined. We urge that this method be implemented, and the collection of overdue monies commence immediately.

Comment:

Expanded Town services have increased the Town's payroll.

Recommendation:

We recommend adoption of the imprest "pegboard" payroll system. This system segregates payroll from other disbursements. It permits better record-keeping with less time consumption.

Comment:

We note the complicated and time consuming bookkeeping system adopted by the Water and Sewer Department.

Recommendation:

We believe that the Commissioners should consider the purchase of a computer in the near future.

TOWN OF EPPING
General Purpose Financial Statements
Fiscal Year Ended December 31, 1982

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TOWN OF EPPING
General Purpose Financial Statements
Fiscal Year Ended December 31, 1982

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WILSON P. DENNETT
CERTIFIED PUBLIC ACCOUNTANT
#6 HIGH STREET
HAMPTON, NEW HAMPSHIRE 03842

603 926-0321

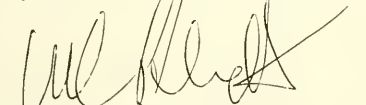
Board of Selectmen
TOWN OF EPPING
Epping, New Hampshire 03042

We have examined the Combined Financial Statements of the Town of Epping, New Hampshire as of and for the year ended December 31, 1982, as listed in the Table of Contents. 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 described more fully in Note 1, the Combined Financial Statements referred to above do not include Financial Statements of the General Fixed Assets--Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the Financial Statements described above results in an incomplete presentation, as explained in the preceding paragraph, the Combined Financial Statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 31, 1982, and the results of its operations and the Changes in Financial Position of its Proprietary Fund Types, similar Trust Funds and Property Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the Combined Financial Statements taken as a whole. The Combining, Individual Fund and Account Group Financial Statements and Schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the Combined Financial Statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the Combined Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the Combined Financial Statements taken as a whole.



Wilson P. Dennett
Certified Public Accountant
February 8, 1983

EXHIBIT A
TOWN OF EPPING
Combined Balance Sheet - All Fund Types and Account Groups
Fiscal Year Ended December 31, 1982

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>ASSETS</u>			
Cash	\$ 32,624	\$ 21,322	\$ 6
Investments at Cost			
Taxes Receivable (Notes 1F & 1I)	488,124		
Accounts Receivable	9,300		
Due From Other Governments	24,673	8,105	
Due From Other Funds	31,322		
Restricted Assets - Cash	300		
Fixed Assets (Net of Accumulated Depreciation) (Notes 1C & 2B)			
Amount to be Provided for retirement of General Long-term Debt			
TOTAL ASSETS	<u>\$586,343</u>	<u>\$ 29,427</u>	<u>\$ 6</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 29,091		
Payable to Restricted Assets - Deposits	300		
Contingent Liability (Note 8)			
Due to Other Governmental Units			
Due to Other Funds	254,430		
General Obligation Notes Payable - Current			
General Obligation Notes Payable - Long-term			
Total Liabilities	<u>283,821</u>	<u>-</u>	<u>-</u>
<u>Fund Equity</u>			
Contributed Capital			
Retained Earnings			
Fund Balances:			
Reserved for Endowments			
Unreserved:			
Designated for Subsequent Years Expenditures (Note 1E)	88,999		
Undesignated	213,523	29,427	6
Total Fund Equity	<u>302,522</u>	<u>29,427</u>	<u>6</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$586,343</u>	<u>\$ 29,427</u>	<u>\$ 6</u>

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long-term Debt</u>	<u>Totals (Memorandum Only) December 31, 1982</u>
\$ 12,003	\$ 35,518	\$	\$ 101,473
	9,998		9,998
	526,210		1,014,334
8,596			17,896
	250,802		283,580
	3,628		34,950
			300
889,760			889,760
		<u>39,000</u>	<u>39,000</u>
<u>\$910,359</u>	<u>\$826,156</u>	<u>\$39,000</u>	<u>\$2,391,291</u>
\$	\$	\$	\$ 29,091
			300
	745,690		745,690
	31,322		285,752
26,000		13,000	39,000
<u>146,000</u>		<u>26,000</u>	<u>172,000</u>
<u>172,000</u>	<u>777,012</u>	<u>39,000</u>	<u>1,271,833</u>
359,295			359,295
379,064			379,064
	39,010		39,010
			88,999
	<u>10,134</u>		<u>253,090</u>
<u>738,359</u>	<u>49,144</u>	<u>-</u>	<u>1,119,458</u>
<u>\$910,359</u>	<u>\$826,156</u>	<u>\$ 39,000</u>	<u>\$2,391,291</u>

See Accompanying Notes To Financial Statements.

EXHIBIT B
TOWN OF EPPING
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Fiscal Year Ended December 31, 1982

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$528,060	\$	\$
Licenses and Permits	102,468		
Intergovernmental Revenue	117,066	33,955	
Charges for Services	60,004		
Fines and Forfeits	-	52,183	
Miscellaneous Revenues	<u>61,213</u>	<u>6,254</u>	
TOTAL REVENUES	<u>868,811</u>	<u>92,392</u>	
<u>Expenditures</u>			
General Government	277,058	52,173	
Public Safety	124,177		
Highway and Streets	115,429		
Sanitation	81,636		
Health	17,519		
Welfare	17,554		
Culture and Recreation	7,639	13,158	
Capital Outlay	15,349		
Debt Service			
Principal Retirement	13,000		
Interest and Fiscal Charges	<u>111,284</u>		
TOTAL EXPENDITURES	<u>780,645</u>	<u>65,331</u>	
Excess of Revenues Over (Under) Expenditures	<u>88,166</u>	<u>27,061</u>	
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	121,726	28,394	
Operating Transfers Out	<u>76,531</u>	<u>64,740</u>	8,750
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>45,195</u>	<u>(36,346)</u>	<u>(8,750)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>133,361</u>	<u>(9,285)</u>	<u>(8,750)</u>
<u>Fund Balance at Beginning of Year</u>	<u>169,161</u>	<u>38,712</u>	<u>8,756</u>
<u>Fund Balance at End of Year</u>	<u>\$302,522</u>	<u>\$29,427</u>	<u>\$ 6</u>

<u>Fiduciary Fund Type</u> <u>Expendable</u> <u>Trust</u>	<u>Totals</u> <u>Memorandum Only</u> <u>Year Ended</u> <u>December 31, 1982</u>
\$	\$528,060
	102,468
	151,021
	60,004
	52,183
<u>3,097</u>	<u>70,564</u>
<u>3,097</u>	<u>964,300</u>
	329,231
	124,177
	115,429
	81,636
	17,519
	17,554
	20,797
	15,349
	13,000
	<u>111,284</u>
<u>-</u>	<u>845,976</u>
<u>3,097</u>	<u>118,324</u>
<u>-</u>	150,120
<u>3,097</u>	<u>153,118</u>
<u>(3,097)</u>	<u>(2,998)</u>
<u>-</u>	<u>115,326</u>
<u>-</u>	<u>216,629</u>
<u>\$ -</u>	<u>\$331,955</u>

See Accompanying Notes To Financial Statements.

EXHIBIT C
TOWN OF EPPING
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
General and Special Revenue Fund Types
Fiscal Year Ended December 31, 1982

	----- General Fund -----		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$489,505	\$528,060	\$ 38,555
Licenses	78,050	102,468	24,418
Intergovernmental Revenues	116,881	117,066	185
Charges for Services	36,450	60,004	23,554
Fines and Forfeits	-	-	-
Miscellaneous Revenues	<u>41,300</u>	<u>61,213</u>	<u>19,913</u>
Total Revenues	<u>762,186</u>	<u>868,811</u>	<u>106,625</u>
<u>Expenditures</u>			
General Government	362,975	277,058	85,917
Public Safety	113,524	124,177	(10,653)
Highway and Streets	97,394	115,429	(18,035)
Sanitation	83,607	81,636	1,971
Health	18,412	17,519	893
Welfare	13,000	17,554	(4,554)
Culture and Recreation	15,393	7,639	7,754
Capital Outlay	21,126	15,349	5,777
Debt Service			
Principal Retirement	13,000	13,000	-
Interest and Fiscal Charges	<u>90,691</u>	<u>111,284</u>	<u>(20,593)</u>
Total Expenditures	<u>829,122</u>	<u>780,645</u>	<u>48,477</u>
Excess of Revenues Over(Under) Expenditures	<u>(66,936)</u>	<u>88,166</u>	<u>155,102</u>
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	108,474	121,726	(13,252)
Operating Transfers Out	<u>79,000</u>	<u>76,531</u>	<u>2,469</u>
Total Other Financial Sources (uses)	<u>29,474</u>	<u>45,195</u>	<u>15,721</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(37,462)</u>	<u>133,361</u>	<u>170,823</u>
<u>Fund Balances at Beginning of Year</u>	<u>169,161</u>	<u>169,161</u>	<u>-</u>
<u>Fund Balances at End of Year</u>	<u>\$131,699</u>	<u>\$302,522</u>	<u>\$170,823</u>

----- Special Revenue Fund -----			Totals ----- Memorandum Only -----		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$	\$	\$	\$489,505	\$528,060	\$ 38,555
58,000	33,955	(24,045)	78,050	102,468	24,418
18,000	52,183	34,183	174,881	151,021	(23,860)
	6,254	6,254	36,450	60,004	23,554
			18,000	52,183	34,183
			41,300	67,467	26,167
<u>76,000</u>	<u>92,392</u>	<u>16,392</u>	<u>838,186</u>	<u>961,203</u>	<u>123,017</u>
13,950	52,173	(38,223)	376,925	329,231	47,694
			113,524	124,177	(10,653)
			97,394	115,429	(18,035)
			83,607	81,636	1,971
			18,412	17,519	893
			13,000	17,554	(4,554)
12,500	13,158	(658)	27,893	20,797	7,096
			21,126	15,349	5,777
			13,000	13,000	
			90,691	111,284	(20,593)
<u>26,450</u>	<u>65,331</u>	<u>(38,881)</u>	<u>855,572</u>	<u>845,976</u>	<u>9,596</u>
<u>49,550</u>	<u>27,061</u>	<u>(22,489)</u>	<u>(17,386)</u>	<u>115,227</u>	<u>132,613</u>
26,450	28,394	(1,944)	134,924	150,120	15,196
76,000	64,740	11,260	155,000	141,271	13,729
<u>(49,450)</u>	<u>(36,346)</u>	<u>13,204</u>	<u>(20,076)</u>	<u>8,849</u>	<u>28,925</u>
	(9,285)	(9,285)	(37,462)	124,076	161,538
<u>38,712</u>	<u>38,712</u>		<u>207,873</u>	<u>207,873</u>	
<u>\$ 38,712</u>	<u>\$ 29,427</u>	<u>\$(9,285)</u>	<u>\$170,411</u>	<u>\$331,949</u>	<u>\$ 161,538</u>

See Accompanying Notes To Financial Statements.

EXHIBIT D
TOWN OF EPPING
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types
and Similar Trust Funds
Fiscal Year Ended December 31, 1982

	Proprietary Fund Type <u>Enterprise</u>	Fiduciary Fund Type Non-expendable <u>Trust</u>	Totals (Memorandum Only) December 31, 1982
<u>Operating Revenues</u>			
Charges for Services	\$ 23,313	\$	\$ 23,313
Interest		5,844	5,844
TOTAL OPERATING REVENUES	23,313	5,844	29,157
<u>Operating Expenses</u>			
Personal Services	9,944		9,944
Contractual Services	1,111	3,704	4,815
Electricity	4,476		4,476
Depreciation	23,923		23,923
TOTAL OPERATING EXPENSES	39,454	3,704	43,158
<u>Operating Income or (Loss)</u>	<u>(16,141)</u>	<u>2,140</u>	<u>(14,001)</u>
<u>Non-operating Revenues (Expenses)</u>			
State Aid Water Pollution Projects	12,924		12,924
Interest and Fiscal Charges	(8,550)		(8,550)
Net Non-operating Revenues (Expenses)	4,374		4,374
<u>Net Income or (Loss)</u>	<u>(11,767)</u>	<u>2,140</u>	<u>(9,627)</u>
<u>Retained Earnings/Fund Balances- January 1, 1982</u>	<u>390,831</u>	<u>7,994</u>	<u>398,825</u>
<u>Retained Earnings/Fund Balances- December 31, 1982</u>	<u>\$379,064</u>	<u>\$10,134</u>	<u>\$389,198</u>

See Accompanying Notes To Financial Statements.

EXHIBIT E
TOWN OF EPPING
Combined Statement of Changes in
Financial Position - All Proprietary Fund Types
and Similar Trust Funds
Fiscal Year Ended December 31, 1982

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise</u>	<u>Non-Expendable Trust</u>	<u>(Memorandum Only)</u>
			<u>December 31, 1982</u>
<u>Sources of Working Capital</u>			
<u>Operations</u>			
Net Income or (Loss)	\$(11,767)	\$ 2,140	\$(9,627)
Add Back Items Not Requiring Working Capital-Depreciation	<u>23,923</u>	<u>-</u>	<u>23,923</u>
<u>Working Capital Provided By</u>			
Operations	12,156	2,140	14,296
<u>Other</u>			
Contributions (Net)	<u>21,626</u>	<u>-</u>	<u>21,626</u>
TOTAL SOURCES OF WORKING CAPITAL	<u>33,782</u>	<u>2,140</u>	<u>35,922</u>
<u>Uses of Working Capital</u>			
Decrease in Long-term General Obligation Bond	<u>26,000</u>	<u>-</u>	<u>26,000</u>
Net Increase (Decrease) in Working Capital	<u>\$ 7,782</u>	<u>\$ 2,140</u>	<u>\$ 9,922</u>
<u>Elements of Net Increase (Decrease)</u>			
<u>In Working Capital</u>			
Cash	\$ 6,231	\$ 2,140	\$ 8,371
Accounts Receivable	<u>1,551</u>	<u>-</u>	<u>1,551</u>
Net Increase (Decrease) In Working Capital	<u>\$ 7,782</u>	<u>\$ 2,140</u>	<u>\$ 9,922</u>

See Accompanying Notes To Financial Statements.

EXHIBIT F
TOWN OF EPPING
Statement of Changes in Assets and Liabilities
Property Tax Fund
Fiscal Year Ended December 31, 1982

	Balances January 1 <u>1982</u>	Additions	Deductions	Balances December 31 <u>1982</u>
<u>ASSETS</u>				
Taxes Receivable	\$516,655	\$1,498,935	\$1,489,380	\$526,210
Due From State of New Hampshire				
Business Profits Tax	-	75,795	75,795	-
Due From General Fund	<u>279,296</u>	<u>250,802</u>	<u>279,296</u>	<u>250,802</u>
 TOTAL ASSETS	 <u>\$795,951</u>	 <u>\$1,825,532</u>	 <u>\$1,844,471</u>	 <u>\$777,012</u>
 <u>LIABILITIES</u>				
Due To Epping School District	\$772,096	\$1,485,690	\$1,512,096	\$745,690
Due To Rockingham County	-	89,040	89,040	-
Due To General Fund	<u>23,855</u>	<u>250,802</u>	<u>243,335</u>	<u>31,322</u>
 TOTAL LIABILITIES	 <u>\$795,951</u>	 <u>\$1,825,532</u>	 <u>\$1,844,471</u>	 <u>\$777,012</u>

See Accompanying Notes To Financial Statements.

TOWN OF EPPING

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

A. Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

1. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
2. Prepaid expenses are not normally recorded.

B. General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

C. Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost, less accumulated depreciation. Interest during construction is not capitalized. Prior to January 1, 1982, fixed assets were depreciated as follows:

	<u>Life</u>	<u>Percentage</u>		
Mains, Etc.	50 yrs.	2%	\$228,421	(10 yrs.)
Equipment	10 yrs.	10%	10,808	(10 yrs.)
			<u>\$239,229</u>	
 <u>1982 Depreciation</u>				
Mains, Etc.	22,842			
Equipment	<u>1,081</u>			
			<u>23,923</u>	
Depreciation to date			263,152	
Fixed assets - less accumulated depreciation			889,760	
Total			<u>\$1,152,912</u>	

D. Investments

Investments are stated at cost.

E. Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1982, the following were continuing appropriations:

Fire Station Project	\$ 4,293
Engineering Study - Water	176
Water Supply System - New Well	69,667
Well Cleaning	4,000
Administrative Assistant	10,863
	<u>\$88,999</u>

F. Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

G. Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying Governmental and Fiduciary Funds Financial Statements reflect such transactions.

Proprietary funds record operating subsidies as other income, whereas the Governmental Fund paying the subsidy records it as a transfer.

H. Other General Accounting Policies

1. Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for past service costs. The expense for 1982 was \$4,154.36.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

I. Property Taxes

Annually the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the Financial Statements.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If the property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the service provided. Individual funds and account groups summarized in the accompanying Financial Statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - Used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - Used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Project Funds - these funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise funds - these funds account for operations of entities that provide services on user charge, or other basis, to the general public. Retained earnings in the Sewer Account were restated January 1, 1981 to conform to generally accepted accounting principles.

C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the Town in a fiduciary capacity for various purposes including cemetery operations and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

D. General Long-term Debt Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets but provide for the use of the beginning fund balance as estimated revenue. In 1982 the beginning fund balance was applied as follows:

Lamprey Regional Cooperative	\$ 5,493
Engineering Study - Water	176
Water Supply System - New Well	27,793
Well Cleaning	4,000
	<u>\$37,462</u>

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1982 including interest payments of \$302,806, are as follows:

Year Ended December 31 <u>1982</u>	General Obligation	Special Assessment	Total
1983	\$ 49,243	-	\$ 49,243
1984	47,250	-	47,250
1985	45,248	-	45,248
1986	30,250	-	30,250
1987	29,175	-	29,175
1988-1992 (next 5 yrs.)	37,500	-	37,500
1993- 1994	<u>12,900</u>	-	<u>12,900</u>
	<u>\$251,566</u>	<u> </u>	<u>\$251,566</u>

General obligation bonds are direct obligations of the Town for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

5. NON-EXPENDABLE TRUST FUNDS

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1982, are noted on Schedule 12 of this report.

6. SPECIAL REVENUE FUND BALANCES

At December 31, 1982, the special revenue fund balance of \$29,427

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

consisted of the following:

Municipal Court	\$ 7,931
Revenue Sharing Fund	16,884
Library Fund	2,455
Conservation Commission	2,157
	<u>\$29,427</u>

7. CAPITAL RESERVE FUND

Fire Truck Funds totalling \$15,000, were transferred to General Fund in 1982.

8. CONTINGENT LIABILITIES

As of December 31, 1982, there were claims and/or suits against the Town. As stated by legal counsel, "The plaintiffs have claimed that a variety of actions by past and present Town officials have deprived them of their civil rights and specifically usurped their right to develop a number of parcels of real estate in Epping. They allege that said actions by Town officials are on-going and date back as far as 1972.

On September 16, 1982, the Federal District Court of New Hampshire dismissed their Federal Court claims and the case is presently on appeal to the First Circuit Court of Appeals in Boston, Massachusetts.

If the First Circuit upholds the Federal District Court of New Hampshire's decision, then the Federal Court litigation will be terminated. If the First Circuit reverses the Federal District Court's ruling, then the case could be remanded for trial. If the case was remanded to the Federal District Court, and if a trial on the merits was held, and if the plaintiff obtained a judgment against the Town, any judgment would be increased by interest in excess of 10% per year (interest would run from the date of the filing of the writ back in 1976), plus the Town would be responsible for paying legal fees and costs which would probably run from \$300,000 to \$500,000.

Whether the Town's position is upheld or rejected by the First Circuit Court of Appeals in Boston, the Town may be liable for legal fees of the officials sued in their individual capacity. The extent of the Town's liability for these fees has not yet been established, nor have the total amounts of these fees been determined; however, the Town's liability for indemnifying the local officials could be in the range of \$200,000 to \$500,000."

SCHEDULE 1
TOWN OF EPPING
Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1982
Cash Basis

	<u>Estimated</u>	<u>Actual</u>	<u>Over/Under Budget</u>
REVENUES			
<u>Taxes</u>			
Property	\$1,976,354	\$1,916,465	\$(59,889)
Resident	22,260	21,350	(910)
Yield	3,500	1,786	(1,714)
National Bank Stock	25	4	(21)
Interest on Taxes	25,000	10,028	(14,972)
Resident Tax Penalties	300	312	12
	<u>2,027,439</u>	<u>1,949,945</u>	<u>(77,494)</u>
<u>State of New Hampshire</u>			
Business Profits Tax	98,691	98,691	-
Meals and Rooms Tax	38,179	38,179	-
Interest and Dividends Tax	8,492	8,492	-
Savings Bank Tax	11,276	11,276	-
Highway Subsidy	12,308	12,308	-
Additional Highway Subsidy	12,831	12,831	-
State Aid Water Pollution Projects	12,924	12,924	-
Motor Vehicle Fees	10,399	10,399	-
Toll Road Refund	500	685	185
	<u>205,600</u>	<u>205,785</u>	<u>185</u>
<u>Local Sources Except Taxes</u>			
Motor Vehicle Permit Fees	75,750	100,298	24,548
Canine Licenses and Forfeitures	1,800	1,469	(331)
Business Licenses, Permits and Filing Fees	500	701	201
Fines and Forfeits - Municipal Court	18,000	12,205	(5,795)
Interest Received on Deposits	40,000	56,914	16,914
Income from Departments	20,000	28,954	8,954
Municipal Sewer Department	19,550	23,313	3,763
Municipal Water Department	16,450	31,050	14,600
Sale of Town Property	500	140	(360)
Refunds	800	2,201	1,401
Insurance Adjustment	-	1,958	1,958
	<u>193,350</u>	<u>259,203</u>	<u>65,853</u>

SCHEDULE 1 (continued)
TOWN OF EPPING
Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1982
Cash Basis

	<u>Estimated</u>	<u>Actual</u>	<u>Over/Under Budget</u>
REVENUES (continued)			
<u>Interfund Transfers</u>			
Proceeds from Bonds	\$ 50,000	\$ -	\$(50,000)
Revenue Sharing Funds	58,000	52,535	(5,465)
Capital Reserve Fund	-	15,000	15,000
Trust Funds - Cemetery	-	3,628	3,628
	<u>108,000</u>	<u>71,163</u>	<u>(36,837)</u>
<u>Total Estimated Revenues</u>	<u>2,534,389</u>	<u>2,486,096</u>	<u>(48,293)</u>
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	-	8,750	8,750
Operating Transfers Out	-	(7,782)	(7,782)
	<u>-0-</u>	<u>968</u>	<u>968</u>
<u>TOTAL ESTIMATED REVENUES AND USE OF FUND BALANCES</u>	<u>\$ 2,534,389</u>	<u>\$2,487,064</u>	<u>\$(47,325)</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 2
TOWN OF EPPING
Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1982
Accrual Basis

	Encumbrances from 1981	Appropriations 1982
<u>General Government</u>		
Town Officers Salaries	\$	\$ 6,500
Town Officers Expenses		29,044
Election & Registration Expenses		1,000
Cemeteries		300
General Government Buildings		13,650
Reappraisal of Property		3,000
Planning and Zoning		4,235
Legal Expenses		161,998
Advertising and Regional Association		2,093
Town Report		3,500
Administrative Assistant		20,000
<u>Public Safety</u>		
Police Department		73,572
Fire Department		38,352
Civil Defense		100
Building Inspection		500
Forest Fires		1,000
<u>Highways, Streets and Bridges</u>		
Town Maintenance		53,500
General Highway Department Expenses		1,500
Town Road Aid		1,067
Highway Subsidy		11,654
Additional Highway Subsidy		12,673
Street Lighting		17,000
<u>Sanitation</u>		
Solid Waste Disposal		25,020
Garbage Removal		21,594
Town Dump Maintenance		2,500
Solid Waste Transfer Facility	5,493	29,000
<u>Health</u>		
Health Department		150
Animal Control		3,000
Vital Statistics		100
Social Services		15,162
<u>Welfare</u>		
General Assistance		2,500
Old Age Assistance		10,500

<u>Total Amount Available</u>	<u>Expenditures 1982</u>	<u>Over/Under Budget</u>	<u>Encumbered to 1983</u>
\$ 6,500	\$ 6,283	\$ (217)	\$
29,044	30,779	1,735	
1,000	2,223	1,223	
300	300	-	
13,650	15,087	1,437	
3,000	2,754	(246)	
4,235	1,492	(2,743)	
161,998	150,682	(11,316)	
2,093	2,093	-	
3,500	4,148	648	
20,000	9,137		10,863
73,572	77,381	3,809	
38,352	45,593	7,241	
100	100	-	
500	256	(244)	
1,000	847	(153)	
53,500	71,437	17,937	
1,500	1,158	(342)	
1,067	1,067	-	
11,654	12,308	654	
12,673	12,831	158	
17,000	16,628	(372)	
25,020	25,942	922	
21,594	15,535	(6,059)	
2,500	6,008	3,508	
34,493	34,151	(342)	
150	150	-	
3,000	2,123	(877)	
100	84	(16)	
15,162	15,162	-	
2,500	3,095	595	
10,500	14,459	3,959	

See Accompanying Notes To Financial Statements.

SCHEDULE 2 (continued)
TOWN OF EPPING
Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1982
Accrual Basis

	Encumbrances From 1981	Appropriations 1982
<u>Culture and Recreation</u>		
Library	\$	\$ 12,500
Parks and Recreation		14,663
Patriotic Purposes		800
Conservation Commission		530
<u>Debt Service</u>		
Principal of Long-term Bonds & Notes		39,000
Interest Expense - Long-term Bonds & Notes		12,241
Interest Expense - Tax Anticipation Notes		87,000
<u>Capital Outlay</u>		
Delaney Road Project		5,000
Fire Station Project		8,000
Fecteau Reimbursement		1,998
Restoration of Well Project	27,793	50,000
Well Cleaning	4,000	
<u>Operating Transfers Out</u>		
Municipal Court Expenses		13,950
<u>Miscellaneous</u>		
Municipal Sewer Department		19,550
Municipal Water Department		18,000
Insurance		18,000
Motor Vehicle Fees		3,800
Engineering Study - Water	176	
<u>Payment To Other Governmental Divisions</u>		
County Tax		89,040
Epping School District Tax		1,485,690
<u>Overlay</u>		
Overlay and Other Funds		88,863
	\$37,462	\$2,534,389

<u>Total Amount Available</u>	<u>Expenditures 1982</u>	<u>Over/Under Budget</u>	<u>Encumbered to 1983</u>
\$ 12,500	\$ 12,500	\$ -	\$
14,663	6,139	(8,524)	
800	970	170	
530	530	-	
39,000	39,000	-	
12,241	12,251	10	
87,000	107,583	20,583	
5,000	3,516	(1,484)	
8,000	3,707		4,293
1,998	1,998	-	
77,793	8,126	-	69,667
4,000		-	4,000
13,950	13,950	-	
19,550	15,531	(4,019)	
18,000	21,208	3,208	
18,000	22,858	4,858	
3,800	4,763	963	
176			176
89,040	89,040	-	
1,485,690	1,512,096	26,406	
88,863	6,930	(81,933)	
<u>\$2,571,851</u>	<u>\$2,463,989</u>	<u>\$ (18,863)</u>	<u>\$88,999</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 3
TOWN OF EPPING
Summary of Warrant - Levy of 1982
Fiscal Year Ended December 31, 1982

<u>DR</u>		
<u>Taxes Committed to Collector</u>		
Property Taxes	\$1,982,787.29	
Resident Taxes	22,260.00	
National Bank Stock Taxes	3.60	
Yield Taxes	<u>6,824.83</u>	
		<u>\$2,011,875.72</u>
<u>Added Taxes</u>		
Property Taxes	12,733.01	
Resident Taxes	3,130.00	
Yield Taxes	<u>-</u>	
		<u>15,863.01</u>
<u>Overpayments During the Year</u>		
Property Taxes - Prepaid	101.82	
Resident Taxes	<u>-</u>	
		<u>101.82</u>
<u>Interest Collected on Delinquent Property Taxes</u>		<u>545.29</u>
<u>Penalties Collected on Resident Taxes</u>		<u>62.00</u>
TOTAL DEBITS		<u>\$2,028,447.84</u>
 <u>CR</u>		
<u>Remittances to Treasurer</u>		
Property Taxes	\$1,291,998.87	
Resident Taxes	18,360.00	
National Bank Stock Taxes	3.60	
Yield Taxes	1,086.47	
Interest Collected	545.29	
Penalties on Resident Taxes	<u>62.00</u>	
		<u>\$1,312,056.23</u>
<u>Discounts Allowed</u>		-
<u>Abatements Made During Year</u>		
Property Taxes	7,578.03	
Resident Taxes	-	
Yield Taxes	<u>-</u>	
		<u>7,578.03</u>
<u>Uncollected Taxes</u>		
Property Taxes	696,045.22	
Resident Taxes	7,030.00	
Yield Taxes	<u>5,738.36</u>	
		<u>708,813.58</u>
TOTAL CREDITS		<u>\$2,028,447.84</u>

See Accompanying Notes To Financial Statements

SCHEDULE 4
TOWN OF EPPING
Summary of Warrant - Levies of Prior Years
Fiscal Year Ended December 31, 1982

	LEVIES OF					
	1981	1980	1979	1978	1977	1976
DR						
Uncollected Taxes - January 1, 1982						
Property Taxes	\$633,642.56	\$13,024.55	\$ 6,359.21	\$2,881.53	\$1,256.13	\$5,838.58
Resident Taxes	6,360.00	7,150.00	4,690.00			
Yield Taxes	1,477.46	3,868.41	300.00			
Overpayments						
Property Taxes						
Resident Taxes						
Added Taxes						
Property Taxes	970.00					
Resident Taxes						
Yield Taxes						
Interest Collected	8,942.43	285.49	255.21			
Penalties Collected	250.00					
	<u>\$651,642.45</u>	<u>\$24,328.45</u>	<u>\$11,604.42</u>	<u>\$2,881.53</u>	<u>\$1,256.13</u>	<u>\$5,838.58</u>
CR						
Remittance to Treasurer						
Property Taxes	\$617,976.57	\$ 1,036.23	\$ 1,092.76			
Resident Taxes	2,990.00					
Yield Taxes	400.00	300.00				
Interest Collected	8,942.43	285.49	255.21			
Penalties Collected	250.00					
Abatements						
Property Taxes	6,250.75	5,741.30	4,690.00			
Resident Taxes	10.00					
Yield Taxes						
Uncollected Taxes - December 31, 1982						
Property Taxes	9,415.24	6,247.02	5,266.45	\$2,881.53	\$1,256.13	\$5,838.58
Resident Taxes	4,330.00	7,150.00				
Yield Taxes	1,077.46	3,368.41	300.00			
	<u>\$651,642.45</u>	<u>\$24,328.45</u>	<u>\$11,604.42</u>	<u>\$2,881.53</u>	<u>\$1,256.13</u>	<u>\$5,838.58</u>

SCHEDULE 5
TOWN OF EPPING
Summary of Tax Sale Accounts
Fiscal Year Ended December 31, 1982

	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>
<u>DR</u>				
Unredeemed Taxes				
January 1, 1982	\$	\$182,836.73	\$47,577.39	\$6,331.90
Tax Sale-April 12, 1982	336,764.39			
Interest and Costs				
After Sale	<u>10,349.72</u>	<u>14,256.55</u>	<u>12,163.30</u>	<u>2,294.26</u>
	<u>\$347,114.11</u>	<u>\$197,093.28</u>	<u>\$59,740.69</u>	<u>\$8,626.16</u>
<u>CR</u>				
<u>Remittance to Treasurer</u>				
Redemptions	\$143,377.57	\$ 82,438.24	\$42,295.00	\$3,813.47
Interest and Costs	10,349.72	14,256.55	12,163.30	2,294.26
Abatements			4,253.94	1,891.54
Deeded to Town				
Unredeemed Taxes				
December 31, 1982	<u>193,386.82</u>	<u>100,398.49</u>	<u>1,028.45</u>	<u>626.89</u>
	<u>\$347,114.11</u>	<u>\$197,093.28</u>	<u>\$59,740.69</u>	<u>\$8,626.16</u>

<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>	<u>1972</u>	<u>1971-70</u>
\$4,076.34	\$2,078.78	\$9,021.84	\$3,039.47	\$2,763.11	\$1,931.37	\$5,325.19
<u>26.04</u>	<u>23.00</u>	<u>539.52</u>	<u> </u>	<u>335.23</u>	<u> </u>	<u>381.31</u>
<u>\$4,102.38</u>	<u>\$2,101.78</u>	<u>\$9,561.36</u>	<u>\$3,039.47</u>	<u>\$3,098.34</u>	<u>\$1,931.37</u>	<u>\$5,706.50</u>
\$ 158.84	\$ 25.62	\$1,789.10	\$	\$ 497.75	\$	\$ 335.19
26.04	23.00	539.52		335.23		381.31
2,297.26	564.57	5,259.01	2,396.40	1,542.44	1,904.59	4,716.28
<u>1,620.24</u>	<u>1,488.59</u>	<u>1,973.73</u>	<u>643.07</u>	<u>722.92</u>	<u>26.78</u>	<u>273.72</u>
<u>\$4,102.38</u>	<u>\$2,101.78</u>	<u>\$9,561.36</u>	<u>\$3,039.47</u>	<u>\$3,098.34</u>	<u>\$1,931.37</u>	<u>\$5,706.50</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 6
TOWN OF EPPING
General Fund
Schedule of Delinquent Taxes Receivable
Fiscal Year Ended December 31, 1982

<u>Property Taxes Receivable</u>	
1982 Levy	\$ 696,045.22
1981 Levy	9,415.24
1980 Levy	6,247.02
1979 Levy	5,266.45
1978 Levy	2,881.53
1977 Levy	1,256.13
1976 Levy	<u>5,838.58</u>
	\$ <u>726,950.17</u>
 <u>Unredeemed Property Taxes</u>	
1981 Levy	\$ 193,386.82
1980 Levy	100,398.49
1979 Levy	1,028.45
1978 Levy	626.89
1977 Levy	1,620.24
1976 Levy	1,488.59
1975 Levy	1,973.73
1974 Levy	643.07
1973 Levy	722.92
1972 Levy	26.78
1971 Levy	<u>273.72</u>
	\$ <u>302,189.70</u>
 <u>Resident Taxes Receivable</u>	
1982 Levy	\$ 7,030.00
1981 Levy	4,330.00
1980 Levy	<u>7,150.00</u>
	\$ <u>18,510.00</u>
 <u>Yield Taxes Receivable</u>	
1982 Levy	\$ 5,738.36
1981 Levy	1,077.46
1980 Levy	3,568.41
1979 Levy	<u>300.00</u>
	\$ <u>10,684.23</u>
 <u>Total Gross Taxes</u>	
Less: Estimated Uncollectible	\$1,058,334.10
Delinquent Property Taxes	<u>44,000.00</u>
<u>TOTAL NET TAXES</u>	<u>\$1,014,334.10</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 7
TOWN OF EPPING
Special Revenue Fund - Revenue Sharing
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Fiscal Year Ended December 31, 1982

Sources of Financial Resources

Revenues

Entitlements	\$ 33,955.00
Interest	<u>5,200.25</u>

TOTAL REVENUES

\$ 39,155.25

Uses of Financial Resources

Expenditures

Operating and Maintenance	
Garbage Collection	\$ 15,535.05
Lamprey Regional Cooperative	25,020.00
Fire Department	<u>11,980.00</u>

TOTAL EXPENDITURES

\$ 52,535.05

Net Decrease in Fund Balance During Year

(13,379.80)

FUND BALANCE - JANUARY 1, 1982

30,263.37

FUND BALANCE - DECEMBER 31, 1982

\$ 16,883.57

See Accompanying Notes To Financial Statements.

SCHEDULE 8
 TOWN OF EPPING
 Special Revenue Fund - Harvey-Mitchell
 Memorial Library
 Statement of Revenues, Expenditures
 and Changes in Fund Balance
 Fiscal Year Ended December 31, 1982

Sources of Financial Resources

Revenues

From Operations	\$ 70.59
Town of Epping	12,500.00
Town Trust Funds	1,943.93
Gifts	<u>297.00</u>

TOTAL REVENUES

\$14,811.52

Uses of Financial Resources

Expenditures

Operating Expenses	<u>12,606.34</u>
--------------------	------------------

TOTAL EXPENDITURES

12,606.34

NET INCREASE IN FUND BALANCE

2,205.18

FUND BALANCE - JANUARY 1, 1982

249.82

FUND BALANCE - DECEMBER 31, 1982

\$ 2,455.00

See Accompanying Notes To Financial Statements.

SCHEDULE 9
TOWN OF EPPING
Special Revenue Fund - Epping Municipal Court
Statement of Changes in Revenues, Expenditures
and Changes in Fund Balance
Fiscal Year Ended December 31, 1982

Sources of Financial Resources

Revenues

Fines and Forfeitures	\$ 43,517.00
Bail Posted	2,709.00
Restitution	976.60
Fees	245.00
Penalty Assessments	4,073.50
Miscellaneous Revenue	<u>661.50</u>

TOTAL REVENUES

\$ 52,182.60

Uses of Financial Resources

Expenditures

Town of Epping	\$ 12,205.00
Motor Vehicle Department	24,213.00
Fish and Game Department	127.00
State of N.H. - Penalty Assessments	3,770.50
Witness Fees	1,965.00
Blood Tests	15.00
Other Courts	200.00
Postage and Supplies	773.88
Restitution	532.50
Return of Bail	4,020.60
Clerk's Expense	138.10
Judge's Expense	283.59
Miscellaneous Expense	<u>2,184.23</u>

TOTAL EXPENDITURES

50,428.40

NET INCREASE IN FUND BALANCE DURING YEAR

1,754.20

FUND BALANCE - JANUARY 1, 1982

6,177.00

FUND BALANCE - DECEMBER 31, 1982

\$ 7,931.20

See Accompanying Notes To Financial Statements.

SCHEDULE 10
TOWN OF EPPING
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures
and Changes in Fund Balance
Fiscal Year Ended December 31, 1982

Sources of Revenues

Revenues

Canoe Race	\$ 597.00
Interest	<u>89.68</u>

TOTAL REVENUES

686.68

Uses of Financial Resources

Expenditures

Operational Expenses	<u>551.82</u>
----------------------	---------------

NET INCREASE IN FUND BALANCE DURING YEAR

134.86

FUND BALANCE - JANUARY 1, 1982

2,022.28

FUND BALANCE - DECEMBER 31, 1982

\$2,157.14

See Accompanying Notes To Financial Statements.

SCHEDULE 11
TOWN OF EPPING
Waste Water Treatment Facility
Statement of Revenues, Expenditures
and Changes in Fund Balance
Fiscal Year Ended December 31, 1982

<u>Revenues</u>	
None	\$ -0-
<u>Expenditures</u>	
Transfer to General Fund	<u>\$ 8,750.00</u>
<u>NET INCREASE OR (DECREASE) IN FUND BALANCE DURING YEAR</u>	<u>(8,750.00)</u>
<u>FUND BALANCE - JANUARY 1, 1982</u>	<u>8,755.84</u>
<u>FUND BALANCE - DECEMBER 31, 1982</u>	<u>\$ 5.84</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 12
TOWN OF EPPING
Report of Common Trust Fund Investments
Fiscal Year Ended December 31, 1982

	PRINCIPAL			
	Balance 01/01/82	New Funds Created	Expended During Yr.	Balance 12/31/82
<u>Funds</u>				
Assistance of Worthy Poor	\$ 8,479.97	\$	\$	\$ 8,479.97
Support of Churches	100.00			100.00
Support of School and Public Library	5,000.00			5,000.00
Support of Public Library	11,510.61			11,510.61
Care of Cemeteries	10,291.87			10,291.87
Central Cemetery Fund		3,627.50*		3,627.50
		Income held for future distribution		
<u>Sub Total</u>	<u>\$35,382.45</u>	<u>\$ 3,627.50</u>	<u>\$ -0-</u>	<u>\$39,009.95</u>
<u>Capital Reserve Funds</u>				
Fire Truck Funds (A)	\$15,000.00	\$	\$15,000.00	\$ -0-
<u>TOTALS</u>	<u>\$50,382.45</u>	<u>\$ 3,627.50</u>	<u>\$15,000.00</u>	<u>\$39,009.95</u>

Note A: The Capital Reserve Fund was terminated in August 1982. Principal and Interest totalling \$16,152.77 was turned over to the Selectmen.

* Transfer of funds from Central Cemetery Trustees was incomplete at year end. \$3,627.50 was held in the General Fund and transferred January 17, 1983.

----- INCOME -----			
<u>Balance</u> <u>01/01/82</u>	<u>Income</u> <u>During Yr.</u>	<u>Expended</u> <u>During Yr.</u>	<u>Balance</u> <u>12/31/82</u>
\$ -0-	\$1,176.53	\$1,176.53	\$ -0-
59.67	13.87	-	73.54
.01	693.71	693.72	-0-
.06	1,597.01	1,597.07	-0-
7,933.56	1,427.88	237.00	9,124.44
	935.42		935.42
.26			.26
<u>\$7,993.56</u>	<u>\$5,844.42</u>	<u>\$3,704.32</u>	<u>\$10,133.66</u>
\$ -0-	<u>\$1,152.77</u>	<u>\$1,152.77</u>	\$ -0-
<u>\$7,993.56</u>	<u>\$6,997.19</u>	<u>\$4,857.09</u>	<u>\$10,133.66</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 13
TOWN OF EPPING
Long-Term Debt Group Accounts
Statement of Annual Maturities of Principal and Interest
Fiscal Year Ended December 31, 1982

	Sewer Bonds 3.87%	Sewer Note 5%		
Original Amount	\$425,000.00	\$120,000.00		
Date of Issue	August 1, 1967	March 12, 1974		
Principal Payment Date	August 1	March 1		
Interest Payment Date	February and August 1	March 1		
Payable At	First National Bank of Boston	F.H.A.		
<hr/>				
<u>Maturities - Fiscal Year</u>				
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
December 31, 1983	\$ 20,000.00	\$ 3,875.00	\$ 6,000.00	\$ 3,600.00
December 31, 1984	20,000.00	3,100.00	6,000.00	3,300.00
December 31, 1985	20,000.00	2,325.00	6,000.00	3,000.00
December 31, 1986	20,000.00	1,550.00	6,000.00	2,700.00
December 31, 1987	20,000.00	775.00	6,000.00	2,400.00
December 31, 1988			6,000.00	2,100.00
December 31, 1989			6,000.00	1,800.00
December 31, 1990			6,000.00	1,500.00
December 31, 1991			6,000.00	1,200.00
December 31, 1992			6,000.00	900.00
December 31, 1993			6,000.00	600.00
December 31, 1994			6,000.00	300.00
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$100,000.00</u>	<u>\$11,625.00</u>	<u>\$72,000.00</u>	<u>\$23,400.00</u>

Fire Truck Note
7%

\$65,000.00
September 18, 1980
December 31
December 31
Indian Head Bank
of Exeter

TOTAL

<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$13,000.00	\$ 2,768.00	\$39,000.00	\$10,243.00
13,000.00	1,850.00	39,000.00	8,250.00
13,000.00	923.00	39,000.00	6,248.00
		26,000.00	4,250.00
		26,000.00	3,175.00
		6,000.00	2,100.00
		6,000.00	1,800.00
		6,000.00	1,500.00
		6,000.00	1,200.00
		6,000.00	900.00
		6,000.00	600.00
		6,000.00	300.00
<u>\$39,000.00</u>	<u>\$ 5,541.00</u>	<u>\$211,000.00</u>	<u>\$40,566.00</u>

See Accompanying Notes To Financial Statements.

SCHEDULE 14
TOWN OF EPPING
Schedule of Town Officers Surety Bonds
For Fiscal Year Ended December 31, 1982

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Town Treasurer</u>			
Aetna Insurance Company	S-805181	\$59,000.00	December 2, 1981
<u>Tax Collector</u>			
Aetna Insurance Company	S-805181	\$59,000.00	December 2, 1981
<u>Deputy Tax Collector</u>			
Aetna Insurance Company	S-805181	\$59,000.00	December 2, 1981
<u>Town Clerk</u>			
Aetna Insurance Company	S-805181	\$12,000.00	December 2, 1981
<u>Deputy Town Clerk</u>			
Aetna Insurance Company	S-805181	\$12,000.00	December 2, 1981
<u>Trustees of Trust Funds</u>			
Aetna Insurance Company	S-805181	\$ 9,000.00	December 2, 1981
Aetna Insurance Company	S-805181	\$ 9,000.00	December 2, 1981
Aetna Insurance Company	S-805181	\$ 9,000.00	December 2, 1981
<u>Clerk of Court</u>			
* Irene Cote			
Hartford Accident and Indemnity Company	RN-4040933	\$20,000.00	June 1, 1982

* Clerk of Court is Bonded by name.
All other positions are Bonded by title.

See Accompanying Notes To Financial Statements.

by: Petition

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

Roger E. Gauthier
Bruce D. Corsetti
Kim Sullivan

Selectmen of Epping, NH

TOWN BUDGET

APPROPRIATIONS AND ESTIMATES OF REVENUE FOR THE ENSUING YEAR
 JANUARY 1, 1983 TO DECEMBER 31, 1983 OR FOR FISCAL YEAR
 JANUARY 1, 1982 TO DECEMBER 31, 1982

PURPOSE OF APPROPRIATION

	Actual Appropriations 1982	Actual Expenditures 1982	Actual Selectmen's Budget 1983	Recommended 1983	Budget Committee Not Recommended
--	----------------------------------	--------------------------------	---	---------------------	--

GENERAL GOVERNMENT:

Town Officers Salary	6,500	6,283	6,110	6,110	
Town Officers Expenses	29,044	30,779	35,329	29,850	5,479
Election & Reg. Expenses	1,000	2,223	1,500	1,000	500
Cemeteries	300	300	300	300	
Government Buildings	13,650	15,087	10,800	10,000	800
Reappraisal of Property	3,000	2,754	2,500	2,500	
Planning & Zoning	4,235	1,492	1,295	1,295	
Legal Expenses	161,998	150,682	15,000	15,000	
Regional Association	2,093	2,093	2,385	2,385	
Town Reports	3,500	4,148	2,300	2,300	
Administrative Assist.	20,000	9,137	-0-	-0-	

PUBLIC SAFETY:

Police Department	73,572	77,381	72,330	70,000	2,330
Fire Department	43,352	45,593	41,650	41,650	
Civil Defense	100	100	100	100	
Building Inspection	500	256	-0-	-0-	
Forest Fires	1,000	847	1,000	500	500

HIGHWAYS, STREETS, BRIDGES:

Town Maintenance	53,500	71,437	53,500	53,500	
Gen. Highway Dept. Exp.	1,500	1,158	1,500	1,500	
Town Road Aid (Art. 9)	1,067	1,067	1,061	1,061	
Highway Subsidy (Art. 7)	11,654	12,308	18,356	18,356	

Add'l Highway Sub. (Art. 8)
Street Lighting

12,673
17,000

11,835
14,000

11,835
10,000

4,000

SANITATION:

Solid Waste Disposal
Garbage Removal
Town Landfill
Res. Rec. Center

25,020
21,594
2,500
29,000
77,114

26,981
-0-
2,500
17,793

26,981
-0-
1,500
17,293

1,000
500

HEALTH:

Health Department
Animal Control
Vital Statistics

150
3,000
100

150
2,000
100

150
1,500
100

500

WELFARE:

General Assistance
Old Age Assistance

2,500
10,500
3,095
14,459

2,000
10,500

2,000
10,500

CULTURE & RECREATION:

Library
Parks & Recreation
Patriotic Purposes
Conservation Comm.
Seacoast Counselling (31)
Survey-Town Line (13)
Clock Repairs (12)
Bridge Const. (20)

12,500
14,663
800
530
2,000
-0-
-0-
-0-

13,000
12,749
1,000
950
2,000
1,500
3,000
10,000

10,250
12,200
-0-
450
-0-
1,500
-0-
1,000

2,750
549
1,000
500
2,000
3,000
9,000

DEBT SERVICE:

Prin.-Long Term Bonds
Int.-Long Term Bonds
Int.-Tax Anti. Notes

39,000
12,241
87,000
39,000
12,251
107,583

39,000
10,243
60,000

39,000
10,243
60,000

CAPITAL OUTLAY:	Actual Appropriations		Actual Expenditures		Selectmen's Budget		Budget Committee		
	1982	1983	1982	1983	1983	1983	Recommended	Not Recommended	
Special Reserve Fund (16)	-0-	-0-	-0-	100,000	-0-	-0-	100,000		
Sewer Bond (11)	-0-	-0-	-0-	40,000	40,000	-0-			
Task Force-Violence (24)	2,500	2,500	2,500	1,000	1,000	-0-	1,000		
Newmarket Health Center (29)	1,250	1,250	1,250	1,500	1,500	-0-	1,500		
Visiting Nurse Assoc. (25)	3,916	3,916	3,916	3,968	3,968	-0-	3,968		
Community Action (26)	2,958	2,958	2,958	2,880	2,880	-0-	2,880		
Mediation (30)	500	500	500	500	500	500			
<u>OPERATING TRANSFERS OUT:</u>									
Municipal Court	13,950	13,950	13,950	11,800	11,800	11,800			
County Tax	89,040	89,040	89,040	90,000	90,000	-0-	20,000		
Cherokee Dr/Pawnee Ln. (17)	-0-	-0-	-0-	20,000	20,000	-0-			
Morang Account (30)	-0-	-0-	-0-	1,000	1,000	1,000			
<u>MISCELLANEOUS:</u>									
Water Department	19,550	19,550	15,531	28,550	19,550	19,550		9,000	
Sewer Department	18,000	18,000	21,208	24,850	21,800	21,800		3,050	
Insurance	18,000	18,000	22,858	20,575	20,575	20,575			
Motor Vehicle Fees	3,800	3,800	4,763	3,800	3,800	3,800			
TOTAL APPROPRIATIONS.....	897,800	897,800	925,583	858,740	682,934	682,934		175,806	

SOURCES OF REVENUE

	<u>Estimated</u>	<u>Actual</u>	<u>Selectmen's</u>	<u>Estimated</u>
	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>
	<u>1982</u>	<u>1982</u>	<u>1983</u>	<u>1983</u>
TAXES:				
Resident Taxes	22,260	21,350	21,000	21,000
National Bank Stock Taxes	25	4	5	5
Yield Taxes	3,500	1,786	3,500	3,500
Interest and Penalties on Taxes	25,000	10,028	27,300	27,300
Inventory Penalties	300	312	750	750
INTERGOVERNMENTAL REVENUES:				
Meals & Rooms Tax	38,179	38,179	38,179	38,179
Interest and Dividends Tax	8,492	8,492	8,492	8,492
Savings Bank Tax	11,276	11,276	11,276	11,276
Highway Subsidy	12,308	12,308	18,356	18,356
State Aid Water Pollution Project	12,924	12,924	12,500	12,500
Additional Highway Subsidy	12,831	12,831	11,835	11,835
Fuel Refund	500	685	500	500
Business Profits Tax	98,691	98,691	98,691	98,691
Motor Vehicle Fees	10,399	10,399	10,000	10,000
LICENSES AND PERMITS:				
Motor Vehicle Permit Fees	75,750	100,298	85,000	85,000
Dog Licenses	1,800	1,469	1,800	1,800
Business Licenses, Permits & Fees	500	701	500	500
Fines & Forfeitures	18,000	12,205	13,000	13,000
CHARGES FOR SERVICES:				
Income from Departments	20,000	28,954	26,000	26,000
Refunds	800	2,201	-0-	-0-

MISCELLANEOUS REVENUES:

Interest on Deposits	40,000	56,914	25,000	25,000
Sale of Town Property	500	140	3,000	3,000
Cemetery Assoc.	-0-	3,628	-0-	-0-
Insurance Adjustment	-0-	1,958	-0-	-0-

OTHER FINANCING SOURCES:

Proceeds of Bonds and Long-Term Notes	50,000	-0-	-0-	-0-
Income from Water & Sewer Departments	36,000	54,363	53,750	53,750
Withdrawal from Capital Reserve	-0-	15,000	-0-	-0-
Revenue Sharing Fund	58,000	52,535	46,500	46,500
Fund Balance	-0-	968	-0-	-0-
TOTAL REVENUES AND CREDITS	558,035	570,599	516,934	516,934

TOWN MEETING ACTIONS

Total Appropriations: _____
Less: Estimated Revenues: _____
Amount of Taxes to be Raised: _____
(Exclusive of School)

**EPPING
SCHOOL WARRANT
AND
BUDGET**

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the eighth day of March 1983 at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose a Member of the School Board for the ensuing year
5. To choose Two Members of the School Board for the ensuing three years
6. To transact any other business which may legally come before this meeting

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD

Judith Phelps
Jack O. Lavoie
William Williamson

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the tenth day of March 1983 at seven-thirty in the evening to act upon the following subjects:

1. To hear the reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
2. To see if the district will vote to raise and appropriate the sum of \$2,000 to install carpeting in two relocatable classrooms.
3. To see if the district will vote to raise and appropriate the sum of \$2,600 to make necessary roof and masonry repairs.
4. To see if the district will vote to authorize the school board to apply for, accept and expend money received from any source whether private, state or federal.
5. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the district.
6. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD
Judith Phelps
Jack O. Lavoie
William Williamson

BUDGET OF THE SCHOOL DISTRICT

OF EPPING, N.H.

Section 1 - Purpose of Appropriations

	Approved Budget 1982-83	School Board's Budget 1983-84	Recommended 1983-84	Not Recom- mended 1983-84
<u>INSTRUCTION</u> 1000				
1100 Regular Programs	700,990	746,355	662,539	83,816
1200 Special Programs	113,554	127,008	112,745	14,263
1300 Vocation Programs	13,750	16,000	14,203	1,797
1400 Other Instructional Programs	5,819	2,444	2,170	274
<u>SUPPORT SERVICES</u> 2000				
2100 Pupil Services		200	178	22
2110 Attendance & Social Work	37,078	39,879	35,401	4,478
2120 Guidance	18,063	17,877	15,869	2,008
2130 Health	5,360	8,650	7,679	971
2150 Speech Path. & Audiology				
<u>INSTRUCTIONAL STAFF SERVICES:</u> 2200				
2210 Improvement of Instruction	7,290	6,300	5,594	706
2220 Educational Media	30,197	32,750	29,072	3,678
<u>GENERAL ADMINISTRATION:</u> 2300				
2310 All Other Objects	5,810	8,280	7,350	930
2320 Office of Superintendent				
2320 S.A.U. Management Ser.v(351)	54,474	60,742	53,922	6,820
2400 School Administration Services	88,267	100,243	88,986	11,257
<u>BUSINESS SERVICES:</u> 2500				
2540 Operation & Maint. of Plant	227,281	212,221	188,390	23,831

2550 Pupil Transportation	109,750	115,940	102,920	13,020
<u>WARRANT ART.#2</u>		2,000	2,000	
<u>WARRANT ART.#3</u>		2,600	2,600	
4000 Facilities Acquisitions & Const.	500	-0-		
DEBT SERVICE: 5100				
5100 Principal (830)	125,000	125,000	125,000	
5100 Interest (840)	72,375	65,745	65,745	
FUND TRANSFERS:				
5240 To Food Service Fund	<u>57,170</u>	<u>56,338</u>	<u>50,012</u>	<u>6,326</u>
TOTAL APPROPRIATIONS	1,672,928	1,746,572	1,572,375	174,197

SECTION II - REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES

770 Unreserved Fund Balance	30,712			21,000
REVENUE FROM STATE SOURCES 3000				
3110 Foundation Aid	6,164	5,550	5,550	
3120 Sweepstakes	12,397			
3210 School Building Aid	34,371	30,000	30,000	
3230 Driver Education	2,000	2,000	2,000	
3240 Handicapped Aid	49,748	44,773	44,773	
3270 Child Nutrition	2,200	2,200	2,200	
Other	2,246			
REVENUE FROM FEDERAL SOURCE 4000				
4460 Child Nutrition Program	31,000	31,000	31,000	31,000

LOCAL REVENUES OTHER THAN TAXES 1000

1300 Tuition	4,200	8,800	8,800
1500 Earnings on Investments		2,500	2,500
Trust Fund	200	200	200
Student Lunch Payments	<u>22,000</u>	<u>23,920</u>	<u>23,920</u>
TOTAL SCHOOL REVENUES & CREDITS	197,238	150,943	171,943
DISTRICT ASSESSMENT	1,475,690	1,595,629	1,400,432
TOTAL REVENUES & DISTRICT ASSESSMENT	1,672,928	1,746,572	1,572,375

(School portion of the Business Profits Tax \$71,058 to be applied to the District Assessment when computing the School Tax Rate)

EPPING SCHOOL DISTRICT

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

The accounting policies of the Epping School District conform to generally accepted accounting principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis of accounting is used for all proprietary (food service) and fiduciary (agency) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

Taxes Collected By Others

Under State law, the Town of Epping collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying governmental and proprietary funds financial statements reflect such transactions as transfers.

Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1982 and has been set at 1.63% of annual compensation for teachers and 2.76% for other employees.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

For the fiscal year ended June 30, 1982 the normal cost of the plan to the District was \$20,416. The amount, if any, of the excess vested benefits over pension fund assets for the Epping School District is not available. At June 30, 1982 the District had no past service cost obligation.

Sick Leave

The Epping School District support personnel may accumulate up to 24 days of sick leave and school teachers may accumulate up to 130 days of sick leave. Upon retirement applicable to RSA-192 the District will pay; upon death or retirement 50% of accumulated sick leave to a maximum of \$1,625, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned. The estimated value of accumulated sick leave at June 30, 1982 is \$2,894 upon retirement.

Inventory

Inventories are stated at the lower of cost or market value.

2. Purpose of Funds and Account Groups:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Funds - these funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes and federal or state grants.

B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

D. General Long-term Debt - Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. Budget:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they deemed necessary.

4. Changes in Long-term Debt:

Bonds payable - July 1, 1981	\$ 1,550,000
Less: bonds retired	<u>135,000</u>
Bonds payable - June 30, 1982	<u>\$ 1,415,000</u>

Bonds payable at June 30, 1982 are comprised of the following individual issues:

General Obligation Bonds:

\$1,355,000 of 5.4% Junior High School Serial Bonds due in annual installments of \$115,000 through September 1993.

\$60,000 of 4.2% Building and Equipment Serial Bonds due in annual installments of \$10,000 through August 1987.

\$ -0- of 3.25% Building and Equipment Serial Bonds due in one final installment of \$10,000 on July 15, 1981.

Total \$ 1,415,000

General Obligation bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize all debt outstanding as of June 30, 1982 including interest payments of \$441,855, are as follows:

Year Ended June 30,	
1983	\$ 197,375
1984	190,745
1985	184,115
1986	177,485
1987-1991	750,405
1992-1994	356,730
TOTAL	<u>\$1,856,855</u>

EPPING SCHOOL DISTRICT

Notes to Financial Statements

5. Unreserved Fund Balance of The General Fund: (Exhibit A-C)

The School District follows the practice of applying unreserved fund balances of the General Fund of the current year as a reduction of taxes in the following year as required by state statutes. At June 30, 1982 fund balance available to reduce 1982-83 school taxes is \$52,690.

6. Encumbrances:

Business

Operations - Maintenance and Plant \$ 8,053

The District follows the practice of encumbering unfilled purchase commitments at year end. These encumbrances are reported as a component of fund balance. State statute does not recognize such reserves as being unavailable for reduction of subsequent year school taxes.

7. Contingent Liabilities:

A possible liability may exist between the School District and an Epping property holder over boundary rights. This situation has existed in previous years and according to the Schools' attorneys no specific demands have been made by this person to date.

SCHOOL ADMINISTRATIVE UNIT NO. 14

****Fremont, Epping & Newmarket Student Calendar
Proposed for 1983-84**

	<u>M</u>	<u>T</u>	<u>W</u>	<u>TH</u>	<u>F</u>		<u>M</u>	<u>T</u>	<u>W</u>	<u>TH</u>	<u>F</u>
SEPTEMBER	x	x	7	8	9	FEBRUARY			1	2	3
	12	13	14	15	16		6	7	8	9	10
18	19	20	21	22	23	18	13	14	15	16	17
	26	27	28	29	30		20	21	22	23	24
							X	X	X		
OCTOBER	3	4	5	6	7	MARCH				X	X
	10	11	12	13	14		5	6	7	8	9
20	17	18	19	20	X	20	12	13	14	15	16
	24	25	26	27	28		19	20	21	22	23
	31						26	27	28	29	30
NOVEMBER		1	2	3	4	APRIL	2	3	4	5	6
	7	8	9	10	X		9	10	11	12	13
19	14	15	16	17	18	16	16	17	18	19	20
	21	22	23	X	X		X	X	X	X	X
	28	29	30				30				
DECEMBER				1	2	MAY		1	2	3	4
	5	6	7	8	9		7	8	9	10	11
17	12	13	14	15	16	22	14	15	16	17	18
	19	20	21	22	23		21	22	23	24	25
	X	X	X	X	X		28	29	X	31	
JANUARY	X	3	4	5	6	JUNE					1
	9	10	11	12	13		4	5	6	7	8
21	16	17	18	19	20	9	11	12	13		
	23	24	25	26	27						
	30	31									

180 days required for instructional purposes
 September through January - 95 days February through June - 85 days

DAYS OUT

- Teachers' Convention - October 21
- Veterans' Day - November 11
- Thanksgiving Recess- November 24 & 25
- December 26 - January 2 - Christmas Vacation
- February 27 - March 2 - Winter Vacation
- April 23-27 - Spring Vacation
- May 30 - Memorial Day

* It should be noted that these two holidays are required to be days out of school by statute(RSA 288:4)

**This is also Region #18 Vocational Education Calendar for 1983-84

SCHOOL ADMINISTRATIVE UNIT NO. 14
 ADMINISTRATIVE SALARIES
 1982-1983

<u>District</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s Salary</u>
Chester	\$ 7,252	\$ 5,684
Epping	12,765	10,005
Fremont	4,329	3,393
Newmarket	<u>12,654</u>	<u>9,918</u>
	\$ 37,000	\$ 29,000

SEPTEMBER ENROLLMENT

	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
Grade 1	50	53	51	55	72
Grade 2	67	40	46	44	42
Grade 3	48	68	45	44	47
Grade 4	63	60	62	47	50
Grade 5	52	63	64	67	51
Grade 6	65	53	64	73	60
Grade 7	74	73	55	61	66
Grade 8	77	66	71	61	68
Grade 9	75	80	66	64	63
Grade 10	49	60	69	62	69
Grade 11	59	42	53	61	47
Grade 12	<u>37</u>	<u>50</u>	<u>44</u>	<u>43</u>	<u>55</u>
	716	708	690	682	690

STATISTICAL DATE - EPPING SCHOOLS

	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>
Number of different pupils enrolled during the year	774	781	736	755
Average Daily Membership	710.5	705.1	673.1	681.3
Average Daily Absence	65.8	62.7	45.6	43.8
Percent of Attendance	90.7	91.1	93.2	93.6
Pupils Attending High Grades 9-12	244	258	243	234

EPPING HIGH SCHOOL

Class of 1982

Gloriajean Adams
Crystal Marie Aiken
Scott James Arneil
Spencer Gregory Arnold
Michelle Yvette Beaulieu
Fremont Linwood Bickford, III
Robert Albert Boisvert, Jr.
Dana Franklin Burleigh
Dennis Edwards Carr
David Craig Carslaw
Bruce Michael Chapman
James Arthur Cotton
Michael Bruce Courtemanche
Richard Allen Delay
Gary David Denyou
Tiler Franklin Eaton
Steven Peter Fortin
Duane Brooks Foss
Sharon Marie Glebus
Kevin Edward Grover
Nathlie Ginger Gruvman
Jennifer Anne Hanlon
Steven Mark Illsley

Jeffrey Armand Lavoie
Diane Theresa Letourneau
Christine Louise Limberis
Corinne Celeste MacDonald
Julie Paige MacPherson
Willis Joseph Mailhot, Jr.
Edward Arthur McCusker
Teresa Sarah Morin
Craig Duncan Morrison
Denise Lynn Parenteau
Brenda Elaine Peterson
Annette Lynn Pevear
Jill Marie Reinhold
Charles Martin Russell
Kenneth Paul Stilson
Paul Philip Stilson
Deborah Jean Talbot
Elizabeth Ann Tempesta
Daniel Guy Thibeault
Lisa Marie West
Sharen Marie Wilkins
Teresa Ann Worthley
Clifford Walter Zukowski

VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
Nov. 20, '81	Raymond, N.H.	Marvin George Ober Sybil Chadwick Ober	06-20-22 07-24-34	Carrroll I. Ober Ella M. Newcity Harry M. Kelleher Janice T. Gaylord	Bruce Angus Raymond, N.H. Minister
Jan. '2	Epping, N.H.	Jimmy W. Williams Mary J. Nouvertne	06-05-47 08-30-54	Johnnie Morris Williams Dorothy Laverne Harris Elwood Nouvertne Marian Powell	Rev. Carroll C. Moore Epping, N.H. Minister
Jan. 7	Raymond, N.H.	Scott L. Young Grace K. Porter	06-26-59 11-16-63	Richard E. Young Ada M. Draper John W. Porter Miriam M. Hardy	Faye Ann Hammond Raymond, N.H. Justice of the Peace
Jan. 15	Epping, N.H.	Loran W. Letourneau Debra L. Lancey	11-28-61 12-27-61	Henry Letourneau Sr. Myrtle Welch Richard Lancey Joan Warner	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
Jan. 15	Epping, N.H.	Paul F. Savoie Janice A. Chapman	07-16-59 07-08-64	Jean C. Savoie Janet R. Wells Roy A. Chapman Sr. Beatrice C. Lebeau	George A. Dubois Sr. Exeter, N.H. Justice of the Peace
Jan. 16	Epping, N.H.	Joseph J. Jacques Debra L. Currier	11-28-58 03-17-60	Chauncy Jacques Carol Baxter Leonard Lavoie Eleanor Currier	Beatrice G. Marcotte Epping, N.H. Justice of the Peace

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
Jan. 16	Manchester, N.H.	Herbert S. Dyer Cheryl L. Hall	01-27-45 04-16-45	Melvin Dyer Thelma Columbus Maylon Foss Sara Beers	Rev. Walter Zimmerman Manchester, N.H. Pastor
Jan. 23	Epping, N.H.	Richard N. Noel Linda G. Gauthier	10-14-48 02-10-53	Willis S. Noel Pauline McKennen Roger E. Gauthier Helen Dow	Rev. Carroll C. Moore Epping, N.H. Minister
Jan. 30	Epping, N.H.	Colin C. Davies Linda M. Love	01-09-38 08-26-52	Charles E. Davies Minnie Brooks Frederick T. Love Jeanne Landry	Rev. Richard Grewelle Newburyport, Mass. Minister
Feb. 6	Epping, N.H.	Timothy John Dionne Joanne Louise Fortier	12-30-58 09-28-64	Maurice Dionne Elsie Elliott Joseph Fortier Joanne L. Hanniman	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
Feb. 20	Epping, N.H.	Edward M. Fahey Denise A. Quintal	07-28-59 06-22-63	Edward G. Fahey Linda Dickinson Emile Quintal Estelle Dionne	Leo L. Frechette Epping, N.H. R.C. Priest
Apr. 1	Kingston, N.H.	William H. Standen Jr. Lois E. Horton	05-12-26 04-04-32	William H. Standen Sr. Mabel Elander Claurice Bell Marjorie Hewins	Wendell J. Irvine Kingston, N.H. Minister

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
Apr. 4	Epping, N.H.	Arthur Franklin Batchelder Doris Elizabeth Morley	05-27-22 01-11-32	Elmer R. Batchelder Lillian E. Luce Edward Morley Doris Warring	Rev. Carroll C. Moore Epping, N.H. Minister
Apr. 4	Epping, N.H.	Barry H. Cook Barbara A. Chapman	08-03-62 08-31-58	Ira H. Cook Aleyna L. Chute Donald E. Chapman Eunice I. Sanborn	Rev. Carroll C. Moore Epping, N.H. Minister
Apr. 4	Epping, N.H.	Kevin Lee Glover Pamela Jean Marcotte	02-12-62 05-24-64	Bernard Glover Betty J. Webb Norman Marcotte Elaine F. Maynard	Martha J. Warren Epping, N.H. Justice of the Peace
Apr. 23	Epping, N.H.	William B. Hubbard Charlotte E. Bixby	01-30-50 02-25-47	William B. Hubbard Mary Thompson David W. Bixby June C. Carr	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
May 1	Epping, N.H.	Yvon Daniel Blais Patricia Lynn Low	09-14-60 10-23-64	Dennis Blais Madeline Lovejoy Robert F. Low Barbara Low	Wendell J. Irvine Kingston, N.H. Minister
May 8	Durham, N.H.	Henry Michael Goss Cindy Lynn Grimard	09-24-45 06-13-58	Henry Goss Pearl Lancaster Leo Grimard Nancy Williams	Rev. Joseph E. Desmond Durham, N.H. Clergyman

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
May 9	Epping, N.H.	Randy J. Marcotte	08-21-60	Norman H. Marcotte Elaine F. Maynard Wesley Adams	Martha J. Warren Epping, N.H. Justice of the Peace
May 15	Epping, N.H.	Dorothy M. Adams	09-14-59	Joan Maxwell Louis Guillemette Elaine Nichols	Leo L. Frechette Epping, N.H. R. C. Priest
May 22	Rochester, N.H.	Kenneth Joseph Guillemette Karen Lea Browne	03-08-60 03-12-61	Robert C. Browne Sr. Marilynn Williams Raymond Therrien Doris Lacerte	Msgr. Gilles Simard Rochester, N.H. R. C. Priest
May 28	Epping, N.H.	Laurie J. McIntyre Kevin Jay Letourneau	08-25-59 01-29-60	Fred McIntyre Sophie L. Kordires Henry Letourneau Sr. Myrtle Welsh	Rev. Carroll Moore Epping, N.H. Minister
June 5	Exeter, N.H.	Anne Ruth Follett Ronald Gerald Michaud Jr.	04-01-54 02-10-65	Archie E. Follett Ellen F. Rittenburg Ronald G. Michaud Sr. Patricia Dougwillo	Mark A. Rundzie Exeter, N.H. Assoc. Pastor
June 5	Hampton, N.H.	Ann Marie Church Thomas F. Simmons Rhonda F. Bowley	09-01-66 09-22-59 10-17-60	Frederick L. Church Marguerite E. Ottati Eric W. Simmons Helen Beardsley Alexander L. Bowley Nelda F. Brooker	Rev. Terry R. Barriss Hampton, N.H. Pastor

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
June 12	Exeter, N.H.	Russell Earl Charlston Marlene Victoria Dodge	06-10-49 07-19-55	Harvey W. Charlston Barbara Marshall Robert K. Dodge Irene Stokes	J. Raymond Sikkell Exeter, N.H. Clergyman
June 19	Hampton, N.H.	Scott Michael Graham April Dawn Tilbury	05-02-57 04-20-59	William A. Graham Irene Cachion Donald Tilbury Marilyn Atkinson	Herbert N. Lovemore Hampton, N.H. Minister
June 26	Epping, N.H.	Thomas Frederick Eaton LuRena Brown	01-04-61 07-12-59	George A. Eaton Laurette E. Jones George J. Brown Luraima Bickford	John E. Bertogli Epping, N.H. Justice of the Peace
June 26	Epping, N.H.	Dennis Joseph Hartwell Linda Trinsley	08-20-47 04-28-54	James C. Hartwell Eva Brown Louis F. Kenniston Norma Smart	Robert R. Cuching Jr. Seabrook, N.H. Justice of the Peace
July 3	Epping, N.H.	Randall Alan Hamilton Deanna Lynn LaShomb	09-12-62 04-27-63	Richard Hamilton Marjorie Blood George LaShomb Barbara Snyder	John E. Bertogli Epping, N.H. Justice of the Peace
July 11	Durham, N.H.	Darrell David Fee Mary Ellen Beck	03-11-58 09-08-57	Preston Fee Fayella Beaudette Raymond C. Beck Mary Jezyk	Frederick J. Pennett Durham, N.H. R. C. Priest

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
July 19	Epping, N.H.	Edward Louis Divver III	02-12-47	Edward L. Divver Jr. Ellen Eisenhower	Steven C. Irving Rye, N.H. Justice of the Peace
July 31	Epping, N.H.	Sandra Marie Careins Mark Edward Pelletier	03-15-51 11-18-58	Robert W. Careins Ada Mae Rutledge Richard Pelletier Martha Lamaree	Re : Rocco Memolo Dover, N.H. R. C. Priest
Aug. 13	Kingston, N.H.	Janice June Galley Lawrence Leslie Willis	01-23-59 09-21-34	Robert I. Galley Frances Hurley Gordon Willis Nettie Norwood	Wendell J. Irvine Kingston, N.H. Minister
Aug. 30	Epping, N.H.	Avis Irene Ricker Daniel David Letourneau	08-02-40 08-12-63	Leslie Marcotte Lila Denyou Wilfred Letourneau Carol Thibedeau	Martha J. Warren Epping, N.H. Justice of the Peace
Sept. 4	Epping, N.H.	Deborah Jean Sanville Ronald Eugene Fortin Jr.	01-01-66 02-14-62	Richard Sanville Joyce Pratt Ronald E. Fortin Sr. Verna-Lee Green	Jules V. Wheeler Saco, Maine Elder
Sept. 10	Barrington, N.H.	Susan Marie Kemmerer David Michael Gorski Donna May Young	08-19-62 06-05-55 10-04-53	Monte T. Kemmerer Phyllis Lucas Stanley P. Gorski Cecelia Lahey Richard E. Young Ada M. Draper	James R. Frase Barrington, N.H. Minister

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
Sept. 10	Epping, N.H.	Eric Victor Wilber Brenda Jean Lavigne	01-13-59 07-16-59	Edward V. Wilber Florence M. Lord Cyril J. Lavigne Pearl Bernier	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
Sept. 28	Epping, N.H.	Kenneth Harold Rushford Sylvia Jane Hutchinson	08-22-09 02-23-49	Asa Rushford Iva Brooks Lucien F. Glidden Leota J. Denyou Arthur J. Hodgen	Charles F. Tucker Exeter, N.H. Justice of the Peace
Oct. 8	Epping, N.H.	Peter Joseph Hodgen Patricia Ann Noel	03-19-51 09-14-51	M. Natalie Wickens Robert S. Hall Alma R. Plante	Leo L. Frechette Epping, N.H. R. C. Priest
Oct. 16	Epping, N.H.	Stewart William Jones Rosaline Anna Langlois	11-01-30 09-02-32	Nathan E. Jones Eva Britch Manual Cardoza Mary Sousa	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
Oct. 20	Brentwood, N.H.	Robert John Bradshaw III Donna Marie Tarbox	05-06-56 03-02-61	Robert Bradshaw Jr. Gloria A. Zeruas Chester O. Tarbox Alice J. Deneen	Rev. Elizabeth Walton Seabrook, N.H. Minister
Oct. 9	New Durham	William J. Hall Jr. Janet E. Swett	08-15-58 12-13-61	William J. Hall Eleanor M. Caswell Fred A. Swett Mildred Roberts	Rev. Wayne K. Price Portsmouth, N.H. Reverend

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Marriage	Name of Groom & Bride	Date of Birth of each	Name of Parents	By Whom Married
Oct. 31	Exeter, N.H.	David D. Brown Pamela-Sue Perry	11-20-56 11-06-57	Dwight W. Brown Natalie Hall Reginald E. Perry Sr. Barbara Barnea	James A. Fraser Lynnfield, Mass. Assoc. Minister
Nov. 6	Epping, N.H.	Bernard Terrance Weddleton Elizabeth Margaret Kirkland	11-11-44 04-04-52	Lawrence A. Weddleton Elsie J. Barnes Alexander Bell Louise Kelley	Rev. Carroll C. Moore Epping, N.H. Minister
Dec. 18	Exeter, N.H.	Walter Bryon Goodwin Linda Dianne Herook	04-06-52 10-19-54	Carl Goodwin Sr. Virginia Moore Stephen Herook Phyllis Arthur	Warren E. Cottrell Jr. Exeter, N.H. Justice of the Peace
Dec. 24	Raymond, N.H.	James Paul Hickey III Cynthia JO-Ann Browne	10-19-59 01-30-63	James P. Hickey II Winifred Allan Robert C. Browne Sr. Marilyn Williams	Jeannette M. Toth Raymond, N.H. Justice of the Peace
Dec. 25	Epping, N.H.	Michael E. Dunn Patricia Gail Giera	04-28-55 04-22-54	Wesley D. Dunn Jesse Nodson Stephen Giera Jean McGeoghgan	Retenah V. Pietrowski Raymond, N.H. Justice of the Peace

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Birth	Name of Child	Sex	Name of Father Maiden Name of Mother	Birthplace of Father & Mother
Mar. 10, '81	Exeter, N.H.	Matthew John Vallone	M	Mark Andrew Vallone	New Hampshire
Jan. 6	Exeter, N.H.	Jennifer Lynne Gillen	F	Christine Margaret Callahan John Herbert Gillen III	New Hampshire Massachusetts
Jan. 8	Exeter, N.H.	Christopher Paul Pizz	M	Sheryl Ann Catinchi Richard Stanley Pizz	Maine New Hampshire
Jan. 10	Exeter, N.H.	Jason Raymond Yergeau	M	Linda Ann Mullen Maurice Gerard Yergeau	Massachusetts New Hampshire
Jan. 10	Exeter, N.H.	Mikal Francis Calvert	M	Jennifer Lent Hatfield James Alan Calvert	Massachusetts Indiana
Feb. 3	Exeter, N.H.	Matthew Scott Semprini	M	Judy Diane Jones Frederick William Semprini	Virginia New Hampshire
Feb. 12	Exeter, N.H.	Nathan Daniel Locke	M	Dorothy Mae Wiggin Daniel Perry Locke	New Hampshire New Hampshire
Feb. 14	Danvers, Mass.	Jacob Robert Denoncour	M	Jacqueline Marie Blais Joseph Norman Denoncour	New Hampshire New Hampshire
Feb. 22	Exeter, N.H.	Danielle Saulnier	F	Cheryl Ann Gorman Paul Henry Saulnier	Massachusetts Massachusetts
Feb. 24	Portsmouth, N.H.	John Stephen Horne Jr.	M	Gayle Anne Bragg John Stephen Horne Sr.	Massachusetts California
Mar. 2	Manchester, N.H.	Michael Vernon Pettengill Jr.	M	Sandra Dee Brown Michael Vernon Pettengill Sr.	New Hampshire New Hampshire
Mar. 10	Exeter, N.H.	Nicholas Donald Turner	M	Barbara Irene Trask Paul James Turner Corinne May Finch	Massachusetts Massachusetts Massachusetts

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Birth	Name of Child	Sex	Name of Father Maiden Name of Mother	Birthplace of Father & Mother
Mar. 11	Exeter, N.H.	Jo Ann Dionne	F	Timothy John Dionne Joanne Louise Fortier	New Hampshire New Hampshire
Mar. 12	Exeter, N.H.	Zachary Seth Borovicka	M	Stephen Joseph Borovicka Tracey Louise Molnar	Connecticut Connecticut
Apr. 16	Portsmouth, N.H.	Brandi Joy Miller	F	Gary Lee Miller	Maine
Apr. 19	Exeter, N.H.	William John Narbonne Jr.	M	Lorna Darlene Bishop William John Narbonne Sr.	New York Massachusetts
May 21	Exeter, N.H.	Armand Wilfred Latour Jr.	M	Tammy Jean Poole Armand Wilfred Latour Sr.	Massachusetts New Hampshire
June 28	Exeter, N.H.	Joseph Valiton Tuminowski	M	Terrie Lea Desjardin Robert Leonard Tuminowski	New Hampshire Massachusetts
June 29	Concord, N.H.	Andrew Stewart Sawyer	M	Dawn Elizabeth Valiton William Roger Sawyer	Massachusetts New York
July 3	Exeter, N.H.	Tasha Jean Marie Beauchesne	F	Lorraine Alice Haddock Richard Gilbert Beauchesne	New York New Hampshire
July 6	Exeter, N.H.	Erica Marie Harms	F	Janice Jean Bernier Eric David Harms	New Hampshire New Hampshire
July 6	Exeter, N.H.	Jessie Clinton Lafayette	M	Sharrie Anne Wasiejko Dale Thomas Lafayette	England Massachusetts
July 6	Exeter, N.H.	Jessica Lauren Sumski	F	Donna Marie Braley Sean George Sumski	New Hampshire Massachusetts
July 14	Exeter, N.H.	Heather Marie Bernardini	F	Mary Anne Gorski Kevin David Bernardini Tammy Lee Chapman	Massachusetts Massachusetts Massachusetts

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Birth	Name of Child	Sex	Name of Father Maiden Name of Mother	Birthplace of Father & Mother
July 14	Exeter, N.H.	Becky Ann Bernardini	F	Kevin David Bernardini Tammy Lee Chapman	Massachusetts Massachusetts
July 16	Exeter, N.H.	David George Maurice Duda	M	Steven John Duda Maureen Lorraine Lavallee	Kansas Massachusetts
July 19	Concord, N.H.	Kendra Ruth Martin	F	Kevin Thomas Martin Kimberly Ann Drozdowski	Maine Wisconsin
Aug. 2	Exeter, N.H.	Ronald Gerald Michaud III	M	Ronald Gerald Michaud II Ann Marie Church	Massachusetts New Hampshire
Aug. 3	Exeter, N.H.	Stacey Lee LaPierre	F	Kevin Harold LaPierre Doreen May Cary	Maine Massachusetts
Aug. 3	Exeter, N.H.	Eric Thomas Arneil	M	Thomas Eugene Arneil Dianne Yvonne Yergeau	Massachusetts New Hampshire
Aug. 16	Exeter, N.H.	Adam Michael Letourneau	M	Loran Ward Letourneau Debra Lee Lancey	New Hampshire New Hampshire
Aug. 18	Manchester, N.H.	Rebecca Lynn Letourneau	F	Daniel David Letourneau Deborah Jean Sanville	New Hampshire Georgia
Aug. 20	Epping, N.H.	Daniel Horton Parr	M	Northam Dudley Parr Cynthia Bogardus Perry	Connecticut Massachusetts
Aug. 24	Exeter, N.H.	Allison Leigh Claar	F	Robert Randall Claar Denise Ann Camire	Massachusetts New Hampshire
Aug. 27	Exeter, N.H.	Michelle Lynn Cole	F	Michael Lewis Cole Theresa Marie Ottati	Maine New Hampshire
Aug. 27	Exeter, N.H.	Jason Robert Sinclair	M	Ronald Mansfield Sinclair Patricia Ann Hunt	New Hampshire Maryland Massachusetts

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Birth	Name of Child	Sex	Name of Father Maiden Name of Mother	Birthplace of Father & Mother
Oct. 5	Exeter, N.H.	Lauren Rebecca Brown	F	Scott Gregg Brown Elizabeth Jean Donahue	Maine Massachusetts
Oct. 10	Exeter, N.H.	Ronald Phillip Dionne	M	Philip Wilford Dionne Denise Alma Letourneau	New Hampshire New Hampshire
Oct. 19	Exeter, N.H.	Michlynn Alexandrine Blais	F	Yvon Daniel Blais Patricia Lynn Low	Quebec New Hampshire
Oct. 22	Exeter, N.H.	Matthew David Corsetti	M	Bruce David Corsetti Mary Exilda Damour	New Hampshire New Hampshire
Oct. 23	Exeter, N.H.	Johanna Pearl Collins	F	William Alan Collins Patricia Ann Arquette	California New York
Nov. 4	Exeter, N.H.	Brian Michael Ditullio	M	Michael Anthony Ditullio Jane Frances Mahoney	Massachusetts Massachusetts
Nov. 16	Manchester, N.H.	Andrew Christopher Harris	M	Joel Robert Harris Joan Marie Hamel	New Hampshire Massachusetts
Nov. 17	Exeter, N.H.	Jacqueline Trista Savickas	F	William John Savickas Deborah Anne Carey	Massachusetts Connecticut
Nov. 26	Exeter, N.H.	Richard Lionel Fecteau	M	Richard Lance Fecteau Kelly Ann True	New Hampshire New Hampshire
Dec. 13	Portsmouth, N.H.	Amanda Rose Porter	F	Paul Edward Porter Patricia Ann Marshall	New Hampshire Maryland
Dec. 16	Exeter, N.H.	Nathan John Perry	M	Bruce William Perry Kirsten Marie Brackett	Massachusetts Massachusetts
Dec. 20	Exeter, N.H.	Brendt Creston Corcoran	M	James Cornelius Corcoran Lynda Ann Brushett	Massachusetts Vermont
Dec. 28	Exeter, N.H.	James Douglas Manning	M	Douglas Martin Manning Joanne Valhouli	Massachusetts Massachusetts

DEATHS REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place of Death	Name and Surname of the Deceased	Age	Sex	Name of Father	Maiden Name of Mother
Oct. 20, '81	Exeter, N.H.	George Joseph Nichols	88	M	George Nichols	Delia Royer
Jan. 12	Raymond, N.H.	Earl Nathaniel Marcotte	80	M	Conrad Marcotte	Cora French
Jan. 17	Dover, N.H.	Margaret D. Kenyon	79	F	Laniaslus Ducko	Elizabeth
Jan. 31	Exeter, N.H.	Omer Melanson	73	M	Joseph Melanson	Everline Ford
Feb. 1	Exeter, N.H.	Lizzie Marie Hartford	80	F	George Robinson	Alice Hartford
Mar. 11	Exeter, N.H.	Sally Zarnowski Wawrzekiewicz	71	F	Marcel Zarnowski	Mary Suszka
Mar. 21	Epping, N.H.	Shawn Patrick Donnelly	17	M	Joseph Donnelly	Jacqueline Majauckas
Mar. 26	Exeter, N.H.	Harold A. Bruffee	82	M	Byron Bruffee	Hattie Pratt
Mar. 30	Exeter, N.H.	John H. Warren	84	M	John Q. Warren	Sarah J. MacElroy
Apr. 3	Exeter, N.H.	Herman W. Currier	67	M	Walter H. Currier	Annie W. Rowell
Apr. 6	Epping, N.H.	Clarence Franklin Maloon	74	M	Clarence Maloon	Gussie
Apr. 26	Exeter, N.H.	Arthur L. W. Varnum	72	M	George G. Varnum	Irene L. Charest
May 22	Exeter, N.H.	Leon A. Hartford Jr.	17	M	Leon A. Hartford Sr.	Arlene West
June 7	Epping, N.H.	Charles Alfred Wayne	64	M	Ralph Wayne	Ethel Robinson
July 15	Epping, N.H.	Deatrice E. Brown	68	F	Walter Cottrell	
July 16	Exeter, N.H.	Gerard Leo Hebert	55	M	George Hebert	Florida Barnaby
July 17	Manchester, N.H.	Charles J. Pekarski	46	M	John Pekarski	Ella Colegrove
July 18	Epping, N.H.	Irene Frances Thebeau	80	F	Ramie Doncette	Adeline Dulong
July 18	Epping, N.H.	Clarence R. Farrar	51	M	Clarence Farrar	Juanita Sutton
July 19	Exeter, N.H.	Eva Fralick	66	F	Antonevich	
July 21	New Loudon, N.H.	Horace D. Wood Jr.	66	M	Horace D. Wood Sr.	Margaret Radcliffe
July 22	Exeter, N.H.	Ruth C. Limperis	71	F	Charles Cocotas	Helen Meragias
July 30	Epping, N.H.	Susan Gilmer Bradbury	42	F	Albert W. Gilmer	Larue Schaeffer
Aug. 19	Exeter, N.H.	Carolyn Pearl Hubbard	60	F	Theodore Osgood	Laura Peabody
Aug. 6	Exeter, N.H.	Alma B. Fraser	63	F	Peter White	Beatrice Melanson
Aug. 31	Exeter, N.H.	Nellie E. Averill	74	F	Arthur Ellison	Aruilla Morrison
Sept. 18	Exeter, N.H.	Peter Ewing	48	M	Warren E. Ewing	Bertha Newcomb
Oct. 23	Epping, N.H.	Clara B. Montgomery	74	F	Ellery Balch	Etta
Oct. 28	Epping, N.H.	Lorraine Margaret McNeil	53	F	Geramano Fasano	Marie Ciano
Nov. 27	Exeter, N.H.	James P. McNeil	66	M	James A. McNeil	Florence C. Onoroski
Dec. 21	Exeter, N.H.	Mabel L. Evans	78	F	Justin George Morrison	Maude Iola Glover

1982
PROPERTY
VALUATIONS

PROPERTY TAX VALUATIONS - TOWN OF EPPING, N. H.
 APRIL 1, 1982

PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALJE	LAND USE EXEMPT
ADAMS, DEAN W & STEPHANIE L	LB	35950		35950	
ADAMS, GEORGE S & SANDRA E	LB	33250	7750	25500	
ADAMS, GEORGE S JR & SANDRA E	LB	1750	1750		
ADAMS, GEORGE W & RACHEL	LB	13600	6400	7200	
ADAMS, ROBERT A & ALICE M	LAND	14150	14150		
ADDY, JOHN	MH	14900	12600	2300	
ADVENT CHRISTIAN CHURCH	LB	24300	8800	15500	
AGWAY PETROLEUM CORP	CLB	3950	2350	1600	
AGWAY PETROLEUM CORP	CBLD	9700		9700	
AIKEN, ALLEN N & JUDITH A	LB	23950	7800	16150	
ALBRIGHT, IRENE P	MH	7250	5350	1900	
ALLEN, BERT J & FRANCES	LB	9120	8270	850	
ALLEN, BERT J & FRANCES	LB	19400	6600	12800	
ALLEN, BRUCE G & LINDA	MH	3450		3450	
ALLEN, CHARLES	LB	19370	8270	11100	
ALLEN, DONALD	LAND	8100	8100		
ALLEN, DONALD E JR & MARYBETH	LB	33500	14400	19100	
ALLEN, FRANK W & DORIS A	LB	25100	6550	18550	
ALLEN, GEORGE	LB	19800	4500	15300	
ALLEN, HERBERT M JR & JANICE O	LB	31200	8150	23050	
ALLEN, HOWARD & NATHALIE E	LB	36750	6600	30150	
ALLEN, ROBERT C & VIRGINIA L	LB	33850	10550	23300	
ALLEN, RUTH M & CHARLES L	LB	34350	10050	24300	
ALLEN, SHIRLEY	LB	41600	12750	28850	
ALMON, BERNICE	LB	25200	6400	18800	
ALMON, BERNICE	LB	20180	6530	13650	
ALMON, ROBERT	CLB	15750	2600	13150	
ALWARD, ROBERT P & NANCY	LAND	3050	3050		
ALWARD, ROBERT P JR & TERRI L	LAND	700	700		
AMERICAN LEGION POST #51	LAND	40140	7500	32640	
AMES, JAMES E JR & HELEN E	CLB				
ANDERSON, CHARLES E & ANNE M	LB	33650	5850	27800	
ANDERSON, HAROLD R & HILDA B	BLOG	4900		4900	
ANDERSON, MARY JANE	BLDG	4800		4800	
ANDERSON, RALPH	BLDG	6250		6250	
ANDERSON, RALPH V & JEANNE F	LAND	6600	6600		
	LB	29550	11550	18000	

ANDERSON, WILLIAM	LAND	750	750
ANDERSON, WILLIAM	LAND	1,350	1,350
ANDERSON, WILLIAM	LAND	3,750	3,750
ANDERSON, WILLIAM	LB	44,650	11,050
ANDERSON, WILLIAM	LAND	1,500	1,500
ANDERSON, WILLIAM	LAND	500	500
ANDERSON, WILLIAM	LAND	600	600
ANDERSON, WILLIAM	LAND	900	900
ANDERSON, WILLIAM	LAND	850	850
ANDERSON, WILLIAM	LAND	300	300
ANDERSON, WILLIAM	LAND	800	800
ANDERSON, WILLIAM	LAND	850	850
ANDERSON, WILLIAM	LAND	550	550
ANDERSON, WILLIAM	LAND	1,100	1,100
ANDERSON, WILLIAM	LAND	1,300	1,300
ANDERSON, WILLIAM	LAND	950	950
ANDERSON, WILLIAM	LAND	1,000	1,000
ANDERSON, WILLIAM	LAND	1,150	1,150
ANDERSON, WILLIAM	LAND	900	900
ANDERSON, WILLIAM	LAND	50,700	900
ANDERSON, WILLIAM	LAND	1,850	1,850
ANDERSON, WILLIAM	LB	13,250	4,700
ANDERSON, WILLIAM	LB	20,750	11,700
ANDERSON, WILLIAM	LAND	550	550
ANDERSON, WILLIAM	LAND	1,950	1,950
ANDERSON, WILLIAM	LAND	650	650
ANDERSON, WILLIAM	LAND	1,300	1,300
ANDERSON, WILLIAM	LAND	1,500	1,500
ANDERSON, WILLIAM	LAND	1,500	1,500
ANDERSON, WILLIAM	LAND	1,400	1,400
ANDERSON, WILLIAM	LAND	1,350	1,350
ANDERSON, WILLIAM	LAND	1,300	1,300
ANDERSON, WILLIAM	LAND	3,400	3,400
ANDERSON, WILLIAM	LAND	2,250	2,250
ANDERSON, WILLIAM	LAND	3,050	3,050
ANDERSON, WILLIAM	LAND	1,750	1,750
ANDERSON, WILLIAM	LAND	1,500	1,500
ANDERSON, WILLIAM	LAND	1,350	1,350
ANDERSON, WILLIAM	LAND	1,350	1,350
ANDERSON, WILLIAM	LAND	1,550	1,550
ANDERSON, WILLIAM	LAND	1,200	1,200
ANDERSON, WILLIAM	LAND	28,500	7,550
ANDERSON, WILLIAM	LAND	4,200	2,200
ANDERSON, WILLIAM	LAND	1,650	1,650
ANTONELLI, WILLIAM			
APOSTOLOS, THOMAS J & GAIL P			
APPLEVALE INC	LAND	550	550
APPLEVALE INC	LAND	1,950	1,950
APPLEVALE INC	LAND	650	650
APPLEVALE INC	LAND	1,300	1,300
APPLEVALE INC	LAND	1,500	1,500
APPLEVALE INC	LAND	1,500	1,500
APPLEVALE INC	LAND	1,400	1,400
APPLEVALE INC	LAND	1,350	1,350
APPLEVALE INC	LAND	1,300	1,300
APPLEVALE INC	LAND	3,400	3,400
APPLEVALE INC	LAND	2,250	2,250
APPLEVALE INC	LAND	3,050	3,050
APPLEVALE INC	LAND	1,750	1,750
APPLEVALE INC	LAND	1,500	1,500
APPLEVALE INC	LAND	1,350	1,350
APPLEVALE INC	LAND	1,350	1,350
APPLEVALE INC	LAND	1,550	1,550
APPLEVALE INC	LAND	1,200	1,200
APPLEVALE INC	LAND	28,500	7,550
APPLEVALE INC	LAND	4,200	2,200
APPLEVALE INC	LAND	1,650	1,650

33630

20950
2000

PROPERTY TAX VALUATIONS - TOWN OF EPPING, N. H.
 APRIL 1, 1982

PROPERTY OWNER	MAP & LOT	CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
ARCHAMBEAULT, PETER & JUDITH H		LB	38100	10150	27950	
ARCHIE, RICHARD E & LINDA A		LB	32400	8550	23850	
ARNEIL, THOMAS E & JOSEPHINE J		LB	24900	3850	21050	
ARQUETTE ET AL, GLADYS		LB	52950	15670	37280	
ARQUETTE, EARL & GLADYS		LB	55410	18610	36800	
ARQUETTE, EARL & GLADYS						
ASPINWALL, WESLEY & BARBARA		LB	29650	6950	22700	
ATKINSON, HAROLD W & SALMA M		LB	44800	16000	28800	
AUTO RACING OF NEW ENGLAND INC		CLB	219850	54500	165350	
AVALLON, ALFRED A & LOIS J		BLDG	4500		4500	
AVERILL, ARTHUR R SR & NELLIE		LB	28450	15550	12900	
AVERILL, RICHARD		LB	31400	6500	24900	
AVILA, ANTONIO & NATALIE		CLB	50400	9050	41350	
AYLES, GEORGE		MH	7350		7350	
BACHMAN, GEORGE M & PATRICIA G		LB	27200	3800	23400	
BAIRD & KAMIN		CLB	74900	12450	62450	
BAKER, WILLIS		LB	87050	23200	63850	
BALL, JOHN P & MARGARET P		LB	38600	10400	28200	
BALL, MERRITT R & SANDRA E		LB	30550	7450	23100	
BANKROFT, BRUCE M & CYNTHIA E		LB	32350	7300	25050	
BARBER, T G		LAND	4350	4350		
BARBER, THOMAS G		LAND	2100	2100		
BARKER, MISS MARION		BLDG	7000		7000	
BARRON, RICHARD I & OLIVE M		BLDG	8400		8400	
BARTER, NANCY E		LB	33150	9350	23800	
BASCOM, DAVID S & ELEANOR E		LB	21850	3300	18550	
BAST, JOHN C & KATHARINE M		LB	55400	11700	43700	
BATCHELDER, ARTHUR		MH	11400		11400	
BATCHELDER, EDWARD & BEVERLY		LB	24280	7200	17080	
BATCHELDER, EDWARD R & BEVERLY M		LB	10800	6600	4200	
BAXTER, DAVID J & RUTH ANN		LB	30600	8300	22300	
BEACH, JAMES M & SHIRLEY		LB	28600	7600	21000	
BEAN, MARIE D		LB	26550	7650	18900	
BEATON, NORMAN		CLB	18400	8100	10300	
BEATON, NORMAN		LMH	12300	7850	4450	
BEAUCHESNE & GOODRICH		LAND	24200	24200		
BEAUCHESNE & GOODRICH		LAND	2100	2100		
BEAUCHESNE ETAL, MEDERIC J III		LB	29300	8950	20350	

BEAUCHESNE, DALE A & INGRID L E	LB	43050	7750	35300
BEAUCHESNE, GILBERT A & JANE P	LB	30700	9300	21400
BEAUCHESNE, MEDERIC SR	LB	19850	9050	10800
BEAUCHESNE, MEDRIC JR & MARIE	MH	18850	6750	12100
BEAUCHESNE, RICHARD G & JANICE	LB	23400	6450	16950
BEAULIEU, SANDRA	LB	25050	10100	14950
BEDDIE, WILLIAM P & LORETTA J	LB	40600	5050	35550
BEECH HILL MOBILE HOMES INC	CLND	41450	41450	16100
BEERS, CECILE A	LB	19950	3850	17600
BELANGER, RAYMOND O & CAROL S	LB	22050	4450	17600
BELLESS, SARAH	MH	4850		4850
BELL, JOSEPH JR & OMIE	BLDG	5700		5700
BELL, VIRGINIA	LB	21500	18200	3300
BELLEFEUILLE, JEAN	MH	4350		4350
BEMIS, GARDNER & SYLVIA	LB	15450	7850	7600
BENNETT, RAYMOND & PATRICIA	LMH	12850	4600	8250
BENNICK, JACK	LB	47500	14500	33000
BENOIT, MARK & MILAGROS Y	LMH	6500	4550	1950
BENOIT, PHILIP S & RUTH L	LB	34200	8050	26150
BERARD, BARBARA J	LB	26750	6500	20250
BERNARDINI, HAROLD & LOELLA	LB	13000	8100	4900
BERNARDINI, NORMAN	MH	9900	5000	4900
BERNIER CORP, JOHN	CLB	8800	1100	7700
BERNIER, ARTHUR T JR & IRMA M	LB	34900	7200	27700
BERNIER, ERNEST A & BERNARDETTE	LB	23800	6950	16850
BERNIER, JOSEPH C & ANTOINETTE	LB	35000	8100	26900
BERNIER, LEO & PATRICIA	LB	42200	9450	32750
BERNIER, MARCEL & LINDA	LB	49200	14050	35150
BERNIER, MAURICE	LB	24000	7400	16600
BERNIER, RAYMOND L & JEANNE M	LB	27200	7100	20100
BERNIER, WILFRED & HELEN	MH	22050	12350	9700
BERRY, KENNETH & DOROTHY A	LB	29650	7800	21850
BERTOGLI, JOHN E & CHRISTINA L	LB	23200	3800	19400
BICKFORD, FREMONT L & SHIRLEY E	LB	32650	7650	25000
BILODEAU, BENJAMIN & ELIZABETH A	LB	35950	12450	23500
BINETTE, MAURICE A	LB	56800	39150	17650
BISHOP, CARROLL	LB	18050	8500	9550
BISHOP, HOLLIS W & GERTRUDE E	LB	20250	4200	16050
BLACKBURN, ALBERT J JR	BLDG	4550		4550
BLAIR, SUSAN	LAND	500	500	
BLAIR, SUSAN	LAND	300	300	
BLAIS & GAGNE	LB	32800	7600	25200
BLAIS, HENRY	LAND	2000	2000	
BLAISE, HENRY	LAND	4150	4150	
BLAISE, HENRY	LAND	3600	3600	

PROPERTY TAX VALUATIONS - TOWN OF EPPING, N. H.
APRIL 1, 1982

PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
BLAKEMORE & YOUNG	BLDG	6200		6200	
BLANCHARD, EARLE & JOYCE A	LB	20600	7950	12650	
BLANEY, NEAL & LORRAINE	LB	40450	8600	31850	
BLOCK, ANDREW M & HARVEY A	LB	15580	12930	2650	
BLOOM, WILLARD E & CLARA	LAND	8100	8100		
BODGE, RAYMOND G & GAIL A	LB	42000	11400	30600	
BOGAN, JONATHAN	MH	4000		4000	
BOISVERT, ROBERT A & JUDITH M	LB	60800	23350	37450	
BOLOUC, RAYMOND E & CAROL E	LB	51100	8100	43000	
BONENFANT, JOHN	LAND	3700	3700		
BONENFANT, JOHN G & LILLIAN	LB	21550	2450	18900	
BONITZ, FRANK R	BLDG	6050		6050	
BORKOWSKI, GAIL L & TIMOTHY W	LB	22100	5250	16850	
BOROVICKA, STEPHEN J & TRACY	LB	29400	6500	22900	
BOSLEY ET AL, WILFRED J	LB	10450	5600	4850	
BOSLEY, WILFRED J & JANICE M	LAND	7650	7650		
BOSTON & MAINE RAILROAD	LAND	5950	5950		
BOSTON & MAINE RAILROAD	LAND	3500	3500		
BOUCHER, MARK L & LAURA A	LB	24600	7250	17350	
BOUDREAU, VIRGINIA	MH	7050		7050	
BOURDON, ARTHUR	LB	15550	7300	8250	
BOUTILIER, GERTRUDE L	MH	8900		8900	
BOWEN, DEBORAH	LAND	5800	5800		
BOWLES, HAROLD M & MARY MILDRED	LB	31650	9350	22300	
BOYNTON, ERNEST J & MURIEL N	LB	32550	8000	24550	
BOZEK, LAWRENCE J	LB	36750	16900	19850	
BRADISH, ARTHUR E & JOAN C	BLDG	3400		3400	
BRADLEY, EDWARD H & DONNA C	LAND	16850	8200	8650	
BRADY, ADELENE L	BLDG	3900		3900	
BRADY, JERE	BLDG	5600		5600	
BRALEY, BERTHA	LB	15100	4150	10950	
BRALEY, CAROL A	LB	17000	8500	8500	
BRALEY, JAMES & NANCY	MH	6450		6450	
BRAMBILLA, MARK A & KATHLEE L	LB	34300	8300	26000	
BRANSCOMB, H ERIC & KATHLEEN M	LB	28000	6600	21400	
BREWITT FUNERAL SERVICE INC	CLB	91100	15800	75300	
BREWITT, ANN BRADLEY	LAND	880	880		
BRIDEAU, PAUL J & CATHERINE M	LB	30100	9050	21050	

BRIERLEY, MISS G ELIZABETH	BLOG	8200	8200
BRIERLEY, R EDWARD & MARY C	BLOG	9050	9050
BRONK, FRANK H & JOYCE G	CLB	46700	14750
BRONSKI, JACK	MH	5350	5350
BROOKS, EMILE R & GOLDIE	LB	21100	5000
BROOKS, JESSE P	LAND	1550	1550
BROOKS, JESSE P	LAND	1150	1150
BROOKS, JESSE P	LAND	1200	1200
BROOKS, JESSE P	LAND	1950	1950
BROOKS, JESSE P	LAND	1400	1400
BROOKS, JESSE P	LAND	1600	1600
BROOKS, JESSE P	LAND	2450	2450
BROOKS, JESSE P	LAND	1850	1850
BROOKS, JESSE P	LAND	1200	1200
BROOKS, JESSE P	LAND	1200	1200
BROOKS, JESSE P	LAND	1100	1100
BROOKS, JESSE P	LAND	1850	1850
BROTHERS, HELEN	MH	6500	6500
BROWN, DAISY L	LB	17100	8950
BROWN, DENNIS G & SANDRA L	LB	32800	7300
BROWN, DWIGHT W	CLB	44000	13500
BROWN, ERNEST	MH	11000	11000
BROWN, FRED M	LBMH	16000	6750
BROWN, G PAGE JR & MARY F	LAND	640	640
BROWN, H ROSCOE	LB	12100	5500
BROWN, LURAINA J	LB	24600	17250
BROWN, MATILDA	LB	12700	12300
BROWN, MATILDA	LB	39250	29450
BROWN, NATALIE H	CLB	106700	21950
BROWN, NATALIE H	LB	24300	7050
BROWN, ROLAND E & KATHLEEN M	MH	13950	6700
BROWN, SCOTT & ELIZABETH	LB	30100	9050
BROWNE, PATSY	MH	2750	2750
BROWNE, ROBERT C & MARILYNN	LB	17900	8000
BROWNE, ROBERT C JR & KAREN	LB	35600	5800
BRUFFEE, LOIS	MH	1950	1950
BRUNELLE, ROGER J & RUTH J	LB	29400	8400
BRUNO, MARCEL & MARTHA	LB	17320	5670
BRUNO, TIMOTHY & BERTHA	LWH	21950	9050
BUNNELL, DAVID C	LB	24600	5450
BURGOYNE, JOHN F & BARBARA	LB	27000	8200
BURHOE, BERNICE & FREEMAN	LB	10150	3750
BURLEIGH, DONALD F & SHIRLEY R	LB	26450	6800
BURLEY HOMESTEAD TRUST	LB	10900	5550
BURLEY HOMESTEAD TRUST	LAND		5350

PROPERTY OWNER	MAP & LOT	CCDE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
BURLEY HOMESTEAD TRUST		LB	175650	76650	99000	
BURLEY HOMESTEAD TRUST		LAND				
BURLEY HOMESTEAD TRUST						
BURLEY HOMESTEAD TRUST						
BURLEY HOMESTEAD TRUST						
BURLEY HOMESTEAD TRUST						
BURTT, E MAHLON & ANN		LB	54150	28250	25900	
BURTT, E MAHLON & ANN		LB	3500	3500		
BURTT, E MAHLON & ANN		LAND	34900	34900		
BURTT, FRED W & DANA E		LB	38450	25550	12900	
BUSWELL, HEIRS OF GEORGE		LB	28700	13100	15600	
BUXTON, ANTHONY P		LAND	10000	10000		
BUXTON, ANTHONY P & LINDA C		CLB	36000	15200	20800	
BUZEK, WALTER S		CBLD	10300		10300	
BYRNE, DIANE		LB	56360	6610	49750	
BYRNE, HAROLD L & PATRICIA		LB	16650	7350	9300	
CAGGIANO, DIANNE & THOMAS		LMH	3550		3550	
CAILLER, JAMES A & NANCY M		BLDG	30250	5950	24300	
CALDWELL, CORLISS L JR		LB	28600	7550	21050	
CALL, HOWARD E JR		LB	23200	8100	15100	
CALLAHAN, DANIEL M & NANCY		LB	15300	6500	8800	
CALLAHAN, KEVIN D & GRACE A		LB	22100	3950	18150	
CALLAWAY, WILLIAM A & BEATRICE L		LB	61550	15750	45800	
CAMIRE, WILLIAM P & DEBORAH M		LB	25850	8950	16900	
CAMP, FRANK JR		LB	24250	10050	14200	
CAMPBELL, HARRY & EVELYN		LB	25900	12250	13650	
CARAND, JEFF L		LB	36150	7700	28450	
CARAWAY, LAURENCE & HAZEL		LB	16000	7850	8150	
CARBONE, DANIEL F & CYNTHIA A		LMH	27050	7550	19500	
CAREY, MAURICE & LILLIAN		LB	7150		7150	
CARLETON, THOMAS J & ANNE MARIE		BLDG	28800	4600	24200	
CARLSON, MISS MURIEL P		LB	4400		4400	
CARLSON, RAGNAR W		BLOG				
CARLSON, RAGNAR W		LB	33400	8350	25050	
CARPENTER, ROYCE		LAND	7650			
CARR, NANCY R		MH	10800		10800	
CARR, PETER E		LB	23900	8450	15450	
CARSLAW, ANDREW & MARGARET M		CLB	25500	4400	21100	
CARTER, HARVARD		LB	43550	7000	36550	
		LB	33750	9650	24100	

PROPERTY TAX VALUATIONS - TOWN OF EPPING, N. H.
APRIL 1, 1982

PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
CLINTON, EILEEN H	BLDG	6400		6400	
CLINTON, EILEEN H	BLDG	7450		7450	
CLOUGH, EDWARD J & ROSALIE J	LB	38700	8100	30600	
CLOUGH, JEFFREY C & JANICE M	LB	28900	12150	16750	
CLOUTIER, GENEVIENE & ANNE	LB	31600	4650	26950	
CLOUTIER, VAUGHN & NOREEN E	MH	26600	5650	20950	
CLOUTIER, WILFRED	LB	13000	7750	5250	
CLOUTIER, WILFRED	LAND	32000	32000		
CLOUTIER, WILFRED	LAND	5500	5500		
CLOUTIER, WILFRED	LAND	850	850		
CLOUTIER, WILFRED	MH	7550		7550	
CLOUTIER, WILFRED	LAND	900	900		
CLOUTIER, WILFRED & MARY	LB	38100	3400	34700	
CLOUTIER, WILFRED & MARY	CLB	201250	193450	7800	
COATES, ROBERT	MH	6350		6350	
COBURN, ROBERT C & ALICE E	LMH	13750	8700	5050	
COFFEY, ARTHUR L JR	LB	28300	7600	20700	
COFFIN JR HEIRS, FRED	LAND	3200	3200		
COFFIN, CHARLOTTE	MH	2350		2350	
COFFIN, CHARLOTTE W	LAND	5400	5400		
COFFIN, CHARLOTTE W	LB	39900	19200	20700	
COLA, JOHN J & KIMBERLY	LB	29650	7350	22300	
COLBY, GEORGE W	MH	13200		13200	
COLBY, WESLEY	MH	11000		11000	
COLE, OLIVER & ISA E	LAND	1250	1250		
COLE, OLIVER E	LB	29400	22600	6800	
COLEMAN OIL CO	CLB	43100	13400	29700	
COLLINS, ALLAN	LB	33400	10500	22900	
COLLINS, BEVERLY	MH	4400		4400	
COLLINS, BRUCE & THERESA	LB	16600	6250	10350	
COLLINS, JOHN S	LB	14850	7750	7100	
COLLINS, MILDRED G	BLDG	3200		3200	
COLLINS, ROBERT A & MARY L	LB	29250	7450	21800	
COLLINS, VIRGINIA	MH	14200	8450	5750	
COLUMBARE, HENRY R & WENDY	LMH	14800	6000	8800	
COMSTOCK, FULLER A JR & ALICE E	LAND	6050	6050		
COMTOIS, MARTHA & GEORGE	CLB	35700	9250	26450	
CONGREGATIONAL CHURCH OF EPPING	LB				
CONNELLY, HEIRS OF JOHN L S	LB	32030	14730	17300	

CONNERS, JOSEPH J	LB	24450	6150	18300
CONNOLLY, MARIA M	MH	22650	12550	10100
CONSERVATION COMMISSION	EXMT	2100	2100	
CONTI, PHILIP B & RUTH E	BLDG	9900	9900	9900
COOK, MARJORIE A	LB	21150	7150	14000
CORCORAN, ELLEN	LAND	2250	2250	
CORSETTI, BRUCE D & MARY D	LB	36000	8900	27100
COTE, EDWARD	MH	19100	7450	11650
COTE, GERARD	MH	6000	6000	6000
COTE, LIONEL J & IRENE R	LB	29450	8750	20700
COTE, LIONEL J & IRENE R	LAND	1280	1280	
COTE, PHILIP & JUNE	LB	37600	9350	28250
COTE, PHILIP & JUNE	LAND	3000	3000	
COTE, REGINA	MH	13200		10200
COTE, ROBERT W	LAND	10700	10700	
COTE, ROBERT W	LAND	700	700	
COTE, ROBERT W	LAND	7050	7050	
COTE, ROBERT W & JOELLYN	LAND	5900	5900	
COTE, ROBERT W & JOELLYN D	LAND	2200	2200	
COTE, ROBERT W & JOELLYN D	LAND	2400	2400	
COTE, ROBERT W & JOELLYN D	LAND	2300	2300	
COTE, ROBERT W & JOELLYN D	LAND	2700	2700	
COTE, ROBERT W & JOELLYN D	LAND	4150	4150	
COTE, ROBERT W & JOELLYN N	LB	141250	15250	126000
COTTRELL, LAWRENCE E & ANN E	LB	27850	8450	19400
COURTEMANCHE, ROBERT & ELAINE	LB	19050	4050	15000
COWDREY, MARK L	LAND	4350	4350	
CRAFTS, CLIFFORD	LB	26150	6850	19300
CRAMER, SUSAN	LB	18650	5850	12800
CRANE, REV PHILIP	BLDG	2750	2750	
CRAVEN, WANDA L	LB	18350	5950	12400
CRAY, H CLIFTON & SANDRA R	LB	33200	10150	23050
CREDLE, RICHARD P	LB	29600	8900	20700
CROKER, STEPHEN B	LAND	7350	7350	
CROSBY, BENJAMIN G & WANDA K	LB	29250	5350	23900
CROTEAU, CHESTER F & NANCY	LB	53950	16750	37200
CROTTY, JULIA	LB	13790	5190	8600
CROTTY, JULIA	LAND			
CROUCH, MRS ZORA	MH	11350	11350	
CROWELL, ROBERT & JOAN M	BLDG	4700	4700	
GULLEN, PAUL & BARBARA	BLDG	5050	5050	
CURRIER, JEFFREY	MH	250	250	
CURRIER, MABEL	MH	10800	10800	

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PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
CURRIER, RICHARD M	MH	4150		4150	
CURRIER, WILLIAM L	LB	16500	5650	10850	
CURRY, STEPHEN W & DIANA J	LB	34850	7000	27850	
CURTIS, HOWARD	LAND	6460	6460		
CURTIS, KOHLIN L & SHAREN M	LB	18050	7650	10400	
CURTIS, WILLIAM F	LB	25750	6950	18800	
CUTLER & PIERCE	LB	24950	6400	18550	
DAUGHTERS OF AMERICAN REVOLUTION	LAND				
DAVID, EDMUND & MARGARET	MH	10200		10200	
DAVIDSON, BRUCE	BLDG	950		950	
DAVIDSON, MARK A	BLDG	1900		1900	
DAVIDSON, NAN	BLDG	3450		3450	
DAVIDSON, WILLIAM J & JANE F	BLDG	6300		6300	
DAVIES, LINDA M	LB	36650	8800	27850	
DAVIS, KENNETH	MH	9200	6850	2350	
DAVIS, RICHARD G & VIRGINIA L	LB	40250	7300	32950	
DEANGELIS, EDWARD R & MARLA J	LB	21050	4250	16800	
DEARBORN ESTELLE	LAND	13050	13050		
DEARBORN, ESTELLE	LB	35900	7350	28550	
DEARBORN, HELEN	LB	29850	8050	21800	
DEBROSKY, DANA D & SANDRA M	LB	27500	11750	15750	
DEL BALSIO, JOHN T & JANICE E	LB	31200	9950	21250	
DELLAY JR, WILLIAM J	LB	21300	16300	5000	
DELLA JACOVA, JOHN G	LAND	9000	9000		
DEMBER, RUTH E	LB	32000	17900	14100	
DENONCOUR, BERTHA A	LB	51050	10900	40150	
DENONCOUR, BERTHA A	LAND	6650	6650		
DENONCOUR, JOSEPH	LB	21800	4250	17550	
DENVER, MICHAEL R & TAMMY L	LB	27750	6500	21250	
DENYOU, ROBERT W & AGNES	LB	19850	7350	12500	
DENYOU, ROBERT W & JUDY M	LB	40850	8700	32150	
DEON, RICHARD & DONNA H	LB	28550	7950	20600	
DESCHAMP, THELMA B	BLDG	5200		5200	
DESHAIS, MGERARD A & LOUISE	LMH	23450	15850	7600	
DESHARDINS, ALFRED & MARJORIE	LB	30000	7350	22650	
DESHARDINS, ARTHUR J	LB	12800	3250	9550	
DESHARDINS, ERNEST & JOAN	LB	25200	9600	15600	
DESHARDINS, MARION B	LB	22000	7000	15000	
DESHARDINS, NELSON	LAND	4450	4450		

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DOWNING, HUBERT	LB	19150	10400	8750	
DOWNES, JOHN M & LUCILLE	LB	29200	7850	21350	
DRAKE & RAYNOLDS ETAL	LAND	1900	1900		
DRAPER, RICHARD B	LB	29600	13800	15800	
DREM, FRED A & SUSAN M	LMH	18800	6000	12800	
DUCHESNEAU, ROBERT D & ELLIS A	LB	25200	6400	18800	
DUDA, NANCY E	LB	28500	7800	20700	
DUDA, NANCY E	LB	7850	6400	1450	
DUDA, STEVEN J & MAUREEN L	LB	25650	5200	20450	
DUDLEY, GILBERT E & BETTE D	BLDG	6050		6050	
DUMAS, ROSE M	LAND	1900	1900		
DUNCAN, DAVID	BLDG	4950		4950	
DUNCAN, RICHARD H	BLDG	5800		5800	
DUNKMAN, ROGER & LOIS	BLDG	5500		5500	
DUNPHY, EDWARD	LB	24950	19050	5900	
DUNPHY, EDWARD D	MH	13400	4900	5500	
DUQUETTE, DENNIS C & DOROTHY I	LB	25400	6600	18800	
DURAND, KARL O & JOYCE L	LB	29900	6200	23700	
DURGIN, BETHANY ANN	LB	28100	8600	19500	
DWYER, DAVID A & DOROTHY H	BLDG	6650		6650	
DWYER, DORIS C	LB	19800	3900	15900	
DWYER, EARL H & ALEXANDRA M	BLDG	5350		5350	
DWYER, THEODORE E & CYNTHIA M	BLDG	5600		5600	
DWYER, THOMAS M & ALICE P	BLDG	6750		6750	
DYER, CHARLES W & SHARON M	LB	60200	10450	49750	
DYER, DONALD S & CHARLOTTE P	BLDG	3450		3450	
DYER, MANFORD JR & NORMA L	LB	35550	7030	28520	
EAMES, HERMAN G & VIRGINIA H	LB	31450	6450	25000	
EAMES, MARIE C	LB	19150	9950	9200	
EAST MEADOW CONST CORP	LB	3700	2700	1000	
EAST MEADOW CONST CORP	LB	4400	3400	1000	
EAST MEADOW CONST CORP	LB	4050	3050	1000	
EAST MEADOW CONST CORP	LB	2900	1900	1000	
EATON, CHARLES E & BARBARA L	LB	27300	7150	20150	
EBITSON, ROBERT E & ELEANOR O	LB	29300	9000	20300	
ECKHARDT, CHARLES & MARY	MH	11400		11400	
EDWARDS, ROBERT L & DIANE L	MH	11150	6350	4800	
ELLIOT, DAYTON L & FRED A	MH	11750	5500	6250	

ELLIOTT, JUNE	LB	18350	3300	15050
ELLIOTT, JUNE	GBLD	8200		8200
ELLIOTT, WILLIAM F	LAND	12400		6200
ELLIS & OTASH	LB	28050	6200	19800
ELLIS, RAYMOND B	LB	25750	6550	19200
ELLISON, GORDON K & MINNIE E	LB	30750	12300	18450
EMERSON, ARNOLD F & MARJORIE L	LB	14650	6250	8400
EMERSON, DAVID M & GINETTE	LAND	5440	5440	
EMERSON, ROBERT S & JOAN M	CLB	54600	26800	27800
EMISSARIES OF DEVINE LIGHT	LB	67850	13350	54500
EMISSARIES OF DEVINE LIGHT	LAND	640	640	
EMISSARIES OF DIVINE LIGHT	LB	270050	51900	218150
EMISSARIES OF DIVINE LIGHT	LAND	15750	15750	
EMISSARIES OF DIVINE LIGHT	LB	19600	19600	
ENAIRE, GENEVIEVE	MH	9900		9900
ENMAN, ROBERT E JR & MARY LOU	LB	27900	8000	19900
EPDO TRUST	LB	256600	44600	212000
EPPING CIVIC & FACT FINDERS ASSN	LB			
EPPING COMMUNITY CHURCH	LB			
EPPING CONGREGATIONAL CHURCH INC	LAND	13300	13300	
EPPING FIRE STATION	LB			
EPPING HISTORICAL SOCIETY	EXMT	16500	2900	13600
EPPING LIBRARY	LB			
EPPING SCHOOL DISTRICT	LB			
EPPING SCHOOL DISTRICT	LB			
EPPING, TOWN OF	LB			
EPPING, TOWN OF	LAND			
EPPING, TOWN OF	LAND			
EPPING, TOWN OF	LB			
EPPING, TOWN OF	LAND			
EPPING, TOWN OF	LB			
EPPING, TOWN OF	LAND			
EPPING, TOWN OF	TOWN	12250		12250
ERICKSON, BLAKE L & GAIL A	LB	25300	6500	18800
ERNEST, ROBERT G & HELENA	LB	25500	7100	18400
ESTEY, J PHILIP & PRISCILLA J	LB	35450	8600	26850
EVANS ET AL, HOWARD	LB	26550	10450	16100
EVANS ET AL, HOWARD	LAND	2850	2850	
EVANS ET AL, HOWARD A	LB	42200	14200	28000
EVANS, CLIFFORD & BEVERLY	LB	34050	10700	23350
EVANS, DANNY J & CONNIE MAE	LB	30800	7100	23700
EVANS, MABEL L	MH	5000		5000
FALLON, FREDERICK H JR & KAREN	LB	29850	8600	21250
FAND, MARY	MH	10200		10200
FARNHAM, LOUIS E	MH	7500		7500

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PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
GAUTHIER, BERNARD D & MARY F	LB	45950	24200	21750	
GAUTHIER, JEANNE MP	LB	28800	6000	22800	
GAUTHIER, JOSEPH N & ROSEANN	LB	19000	4200	14800	
GAUTHIER, JOSEPH R & SHARON L	LB	13700	2750	10950	
GAUTHIER, ROGER E & HELEN M	LB	25450	3050	22400	
GAZARIAN, MARILYN D	BLDG	7800		7800	
GENSEL, JOHN & SHARON	LB	29750	8200	21550	
GEORGE, DENNIS S	MH	29750	8600	21150	
GEORGE, DOROTHY G	LAND	28200	28200		
GEORGE, FAYETTE	MH	10450		10450	
GERLARNEAU, DAVID	LB	28250	8400	19850	
GERSHMAN, STEVEN H	LB	15550	5400	10150	
GIBB, ROSILAND	LB	27100	8500	18600	
GIBNEY, JOHN	MH	10800		10800	
GILIO, JAMES	MH	4600		4600	
GILB, STEVEN M	LB	30650	6600	24050	
GILES, LAWRENCE & LOUISE	MH	8650		8650	
GILES, RICHARD V & CAROL A	LB	29000	8950	20050	
GILLEN, PAUL R & JUDITH L	LB	16600	7750	8850	
GIROUX, DONALD & DENISE	LB	24050	5250	18800	
GIROUX, FLORENCE	LB	41500	9150	32350	
GLENNEN, ANN E	LB	16200	7200	9000	
GLENNEN, ANN E	LB	21000	15850	5150	
GLIDDEN, BOYDEN H & DIANE G	LMH	21600	7200	14400	
GLIDDEN, LUCIEN & LEOTA	LB	14650	7500	7150	
GLOVER, BERNARD N & BETTY J	LMH	17600	4850	12750	
GLOVER, CLAYTON C & MADELINE A	LB	24250	7900	16350	
GLOVER, HELEN M	LB	26800	6550	20250	
GLUMAC, ALEXANDER & JOVANKA	LB	35850	7000	28850	
GLYNN, STEPHEN R & YUN CHA	MH	17700	5350	12350	
GOLDTHWAITE, ADELINE	LB	23500	7000	16500	
GOMEZ, DAVID N & DEBORAH	LB	26850	7000	19850	
GOMEZ, RAYMOND & EMMA	LAND				
GOMEZ, RAYMOND & EMMA	LB	55310	18260	37050	
GOODALE, DAVID	LB	6800		6800	
GOODRICH INC, W S	LAND	4200	4200		
GOODRICH INC, W S	LB	102850	29350	73500	
GOODRICH, FLORA M	LB	52900	8900	44000	

GOODRICH, FLORA M	LAND	8150	8150
GOODRICH, FLORA M	LAND	12100	12100
GOODRICH, LOTTIE	MH	10800	5800
GOODRICH, ROBERT R	LB	69600	5000
GOODRICH, VERA	LB	31200	15450
GORSKI, DENNIS P & SALLY S	LB	29000	5000
GOULD, PHYLLIS	LB	6950	20700
GOUVEIA, DONALD	LB	12100	6950
GRACHEN, FAITH S	LB	16150	6100
GRAHAM, EDGAR & VI	MH	3750	12150
GRAHAME, MARY PATRICIA	LB	37200	3750
GRANT & MARASPIN	LB	29500	29000
GRANT, CLYDE H	MH	11600	13750
GRANT, ROBERT T & MARGARET W	LAND	650	11600
GRANT, ROBERT T & MARGARET W	LAND	20650	650
GRAVES, GEORGE & KATHLEEN	LB	40200	20650
GRAY, BERNARD & GRACE	LB	20850	20650
GREELISH, WILLIAM T P PATRICIA M	LB	51150	18150
GREENE, ALAN & MARYANN	LB	19700	5250
GRENIER, ARTHUR	MH	17950	7200
GRENIER, FRANCIS E & MARGARET	LB	38250	10450
GRIFFIN, JOHN F & PAULINE THONE	LB	25800	7500
GRIMARD, LED E & NANCY L	LB	37100	9000
GUILLEMETTE, KENNETH J	MH	19300	8250
GUILLEMETTE, LOUIS J	LB	23750	9050
GUNN, NELSON LEMMIE & SYLVIA M	LB	31950	12350
GUY, PAUL SR	LB	28100	6950
GUYETTE, CURTIS & WILMA	LB	28900	22500
HABERSTROH, ALBERT & NANCY	LB	52650	19350
HABERSTROH, NANCY	LAND	7900	8850
HACKETT, JOHN D JR	LB	32650	15600
HAGERMAN, DONALD E & GLORIA E	LB	53550	7900
HALE, ROBERT G & NANCY A	LB	21300	17100
HALL, DOROTHY	LB	87750	37400
HALL, DOROTHY K	LAND	4500	16150
HALL, DOROTHY K	LAND	200	7600
HALL, E LESLIE	LAND	10650	12950
HALL, E LESLIE	LB	39700	4500
HALL, E LESLIE & DOROTHY K	LAND	58130	200
HALL, E LESLIE & DOROTHY K	LB	5900	10650
HALL, OSCAR O	BLDG	20480	11800
HALLCOM, TERRY V	BLDG	5900	27900
HAMEL, ROBERT A & CYNTHIA J	CLB	11650	37650
HAMILTON, DAVID W & BETTY L	LAND	4450	5900
HAMILTON, JOHN & THERESA	BLDG	4500	2600
	LAND	4750	4450
			4500
			4750

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PROPERTY OWNER	MAP & LOT	CODE	TOTAL VALUE	LAND VALUE	BLOG. VALUE	LAND USE EXEMPT
HAMILTON, JOHN E & THERESA M		LB	33050	6350	26700	
HAMMETT, WILLIAM I & WANDA M		LB	30950	8050	22900	
HANNON, FRANCIS		MH	12200	7750	4450	
HANSON, HAROLD C & BARBARA A		LB	15700	3050	12650	
HARDY, HEIRS OF HENRY L		LAND	2700			
HARLOW, JOAN S		LB	28200	13300	14900	
HARMON, ALFRED R		LB	13100	5900	7200	
HARRIS, JEFFREY F & CATHY M		LB	38750	6500	32250	
HARRIS, JOEL R & JOAN M		LB	25300	6750	18550	
HARTFORD HEIRS, FRED		LAND	300	300		
HARTFORD HEIRS, FRED		LAND	105	105		
HARTFORD, ETHEL J		LB	22750	6150	16600	
HARTFORD, ETHEL J		LB	5900	5650	250	
HARTFORD, HOWARD E		LB	18850	5500	13350	
HARTFORD, JOHN		MH	2100		2100	
HARTFORD, JOHN & JUNE		LB	14800	7200	7600	
HARVEY & WEBB		LAND	700	700		
HARVEY & WEBB		LAND	1850	1850		
HARVEY, CYNTHIA ELLEN		LB	16050	13950	2100	
HARVEY, DANIEL		LAND	12150	12150		
HARVEY, DANIEL		LB	161850	130950	30900	
HARVEY, DANIEL		LB	147400	93900	53500	
HARVEY, DANIEL		LB	24750	22800	1950	
HARVEY, DANIEL		LB	87850	44150	43700	
HARVEY, DANIEL		LAND	56650	56650		
HARVEY, DANIEL		LAND	4200	4200		
HARVEY, DANIEL		LAND	31400	31400		
HARVEY, DANIEL		LB	41250	41250		
HARVEY, DANIEL		LAND	3100	3100		
HARVEY, DANIEL		MH	6450		6450	
HARVEY, DANIEL		LAND	3200	3200		
HARVEY, DEBORAH A		LB	49150	8600	40550	
HARVEY, M BETH		MH	1400		1400	
HARVEY, PHYLLIS J		LB	62900	39950	22950	
HARVEY, SUSAN		BLDG	5250		5250	
HASKELL, RICHARD		MH	6750		6750	
HATFIELD, VIRGINIA		CLB	25450	2500	22950	
HATFIELD, VIRGINIA B		LB	40830	10530	30300	

HAWKS, BRUCE K & HELEN M	LB	20000	4550	15450
HAYCOCK, RALPH E & ROBERT E	LB	35400	6600	28800
HAYDEN, RUTH D	BLDG	6400		
HAYES, LINDA M & MALCOLM L	LB	27500	6250	21250
HEALEY SR, RALPH	LB	10000	7050	2950
HEAPS, PAUL E & MAUREEN A	LB	30600	6550	24050
HEATH, FRANK & HELEN	BLDG	5950		5950
HEBERT, GERARD & ANITA	LB	20650	4650	16000
HEBERT, RODERIQUE W	MH	11000	7350	3650
HEDDING CAMP MEETING ASSN	LAND	65640	65640	
HEDDING CAMP MEETING ASSN	BLDG			
HEDDING CAMP MEETING ASSN	BLDG			
HEDDING CAMP MEETING ASSN	BLDG			
HEDDING CAMP MEETING ASSN	BLDG			
HEDDING CAMP MEETING ASSN	BLDG			
HEDDING CAMP MEETING ASSN	BLDG			
HELANDER, GEORGE V & AILI E	LB	35350	12650	22700
HETNAR, RUDOLPH H & EMILY M	LB	103350	45650	54700
HETNAR, RUDOLPH H & EMILY M	LAND	18350	18350	
HICKS, PHILIP W & MARY A	LB	28200	8700	19500
HICKS, RICHARD S & DENISE B	LAND	1150	1150	
HICKS, ROBERT B & CLAIRE M	LB	20550	5750	14800
HICKS, ROBERT B & CLAIRE M	LMH	7450	5250	2200
HIGGINS, THOMAS	LAND	13350	13350	
HILL ET AL, EMMA M	LB	49950	11950	38000
HILL, RAYMOND	LB	16900	3050	13850
HILLER & COLE	LB	28050	2050	26000
HINSHAW, EDWARD A & SUE A	LB	33250	5600	27650
HIRSCH, LOUISE M & ANTHONY	LB	26850	6650	20200
HITCHCOCK, ARNOLD W & FAYE	LB	20950	9400	11550
HOAG, IRVING C & JEAN N	LB	55000	17700	37300
HOAR, DOROTHY B	LB	55310	16860	38450
HOGAN, CHARLES J & ROBIN M	LB	27350	8400	18950
HOLTHAN, JAMES PETER JR	LB	27820	17920	9900
HOLMES, JUDITH	LB	19750	5900	13850
HOLMES, PAUL R & PAMELA M	LB	51550	12250	39300
HOLT, CAPT & MRS HENRY C IV	LAND	7550	7550	
HOLT, HEIRS OF FRANK J	LAND	3250	3250	
HOLT, HEIRS OF FRANK J	LAND	2250	2250	
HOLT, HEIRS OF FRANK J	LAND	2100	2100	
HOLT, MRS CHARLES C	BLDG	6500		6500
HOME GAS CORPORATION OF NH INC	CLB	75000	22700	52300
HORNING, DAVID & RUTH	MH	10650		10650
HORTON, KIRRELL O & RUTH I	LB	32550	6200	26350
HOUSE, ROBERT S & BETHA	LMH	14000	7350	6650

PROPERTY TAX VALUATIONS - TOWN OF EPPING, N. H.
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PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
HOWE, ROBERT	MH	10800		10800	
HUGHES, MICHAEL & DIANE	LB	31750	6500	25250	
HUGHES, WAYNE & JOYCE	LAND	7450	7450		
HUGHES, WAYNE & KAREN	LB	25100	6550	18550	
HUGHES, WAYNE A & JOYCE B	LB	49400	11450	37950	
HUGHES, WILLIAM W & JUDITH A	LB	29800	5950	23850	
HUMPHREY, PENNY R W & DONALD L	LB	34050	7200	26850	
HUNT, FREDERICK D & MARY A	LB	33350	9450	23900	
HUNT, TERRY R & PATRICIA	LB	24150	9500	14650	
HURST & WILLEY	LAND	14250	14250		
HURST & WILLEY	LAND	12950	12950		
HURTEAU, ELLEN J	LB	25650	10450	15200	
HURTEAU, JOHN	MH	14450	6750	7700	
HURTEAU, PAUL A & DIANE	LB	15000	3750	11250	
HUSSEY, HAROLD E & LEONA B	MH	8900	4350	4550	
HUTCHINSON, IRENE	LB	93300	40350	52950	
HUTCHINSON, THOMAS	LMH	14250	14250	7000	
HUTNICK, MARK J & MARILYN L	LB	32850	6950	25900	
ILLSLEY, ROBERT T	LB	26700	10950	15750	
ILLSLEY, ROBERT T & EUNICE	LAND	4950	4950		
INDIAN HEAD BANK OF EXETER	LB	83100	8500	74600	
INGALLS, LITA S	BLDG	6700			
INGALLS, ROBERT & ROBIN E	LB	23800	5400	18400	
INGRAHAM, EDWARD F & MARY R	LB	27350	3400	23950	
INLAND ACRES ASSOC	LAND	7250	7250		
INTERSTATE CONS ENTERPRISE INC	LB	12700	12700		
JACKSON & PARKE & JACKSON	LB	55060	10860	44200	
JACKSON, ELTA	LB	19400	4450	14950	
JACKSON, KENNETH N & DONNA LEE	LB	31050	7550	23500	
JACOBS, PAUL C & MARY O	LB	36200	12350	23850	
JACQUES, JOHN & PRISCILLA	LB	35750	7500	28250	
JAFFREY DEV CORP	LAND	2500	2500		
JAFFREY DEV CORP	LAND	1950	1950		
JAFFREY DEV CORP	LAND	1800	1800		
JAFFREY DEV CORP	LAND	1900	1900		
JAFFREY DEV CORP	LAND	1950	1950		
JAFFREY DEV CORP	LAND	2300	2300		
JAFFREY DEV CORP	LAND	2950	2950		

NAME	UNIT	17300	16200	15200
JAMES, NULAN				
JANUSZ, RICHARD A & MARGARET C	LB	28900	7300	21600
JASPER, NELSON F & VIOLA E	LB	26650	5350	21300
JEAN & KING	LB	28480	9030	19450
JEAN & KING	LAND			
JEAN & KING	LAND			
JEAN & KING	MH	33050	13600	19450
JEAN, AGAPIT	BLDG	700		700
JEAN, AGAPIT & DORIS	LB	26950	11050	15900
JEAN, AGAPIT H & DORIS L	LB	22250	2700	19550
JEAN, JOSEPH C & MARGUERITE	LB	35000	9300	25700
JEAN, MICHAEL J & LEONA	LB	31250	5450	25800
JEFFREY DEV CORP	LAND	4150	4150	
JEFFREY DEVELOPMENT CORP	LB	49300	8350	40950
JENKINS, MELVIN	LAND	2520	2520	
JENNESS, WILLIAM F & SUSAN W	LAND	16700	16700	
JENSEN, DONALD	MH	7900		7900
JENSEN, MATHEW	MH	4900		4900
JENSEN, MATHEW & CATHY	MH	8000		8000
JILLETTE, ARTHUR JR & JANET W	BLDG	6250		6250
JODIN, THOMAS F & PAMELA A	LB	14750	8050	6700
JOHNSON, JAMES T & NANCY A	LB	34950	9550	25400
JOHNSON, KEITH	BLDG	7450		7450
JOHNSON, NORMAN & BARBARA	LB	52750	16900	35850
JOHNSON, NORMAN L & BARBARA	LAND	3100	3100	
JOHNSON, WAYNE M & LINDA J	LB	33100	8450	24650
JONES, JAMES E	LB	25950	7150	18800
JONES, JOHN C & DIANE L	LB	32250	7850	24400
JONES, ORVILLE L & SALINA C	LB	27100	7550	19550
JORDAN, WILLIAM & AVIS	MH	4850		4850
JORDON, WILLIAM J & KATHY E	LB	39250	13600	25650
JOYCE, MARK V & SUSAN	LB	51400	6550	44850
JUDD, ROY W JR & HARLEAN S	LB	71050	12900	58150
JUSTICE & COFRAN	BLDG	4300		4300
KACH, JAMES M & NANCY L	LB	26600	13000	13600
KAMENSKY & AHERN	LB	35000	10950	24050
KAMENSKY & AHERN	LAND	3500		3500
KAPLAN, RONALD I & DONNA L	LB	27250	7050	20200
KARAMOLEGOS, JOHN & GENOVEFA	LB	11450	8050	3400
KARANDINIS, EUDOKA	LB	33300	14950	18350
KEACH, DONALD A & NANCY S	LB	38200	8450	29750
KEENAN, JUDE M & JUDY A	LB	36850	7350	29500
KEITH, AGNES S	LAND	5450		5450
KEITH, AGNES S	LB	17850	9450	8400
KEITH, JEFFREY D & DEBORAH H	LB	25500	6700	18800

PROPERTY OWNER	MAP & LOT	CCODE	TOTAL VALUE	LAND VALUE	BLOG. VALUE	LAND USE EXEMPT
KELLER, STAFFORD & CAROLYN		LB	27750	9800	17950	
KELLY, JAMES		LB	7100	6800	300	
KENNEDY, JOHN & JANE		LB	27400	6600	20800	
KENNEDY, JOSEPH P & BRENDA J		LAND	7100	7100		
KENNISTON, LLOYD H & JUDITH B		LB	38300	7300	31000	
KENNISTON, LOUIS F & NORMA L		LB	14400	3200	11200	
KENYON, CAROLE		LB	54200	12150	42050	
KESKINEN, KENNETH B & BARBARA I		LAND	7400	7400		
KIER, BURCE & BARRY		MH	10650		10650	
KILCUP, RICHARD S & MARY G		LB	34550	6700	27850	
KILGORE, RUTH C		BLOG	5400		5400	
KIMBALL, ROBERT G & AMOGENE		LB	55210	31210	24000	
KIMBALL, ROBERT G & AMOGENE		LAND				
KING, MATTHEW R		LB	8950	2400	6550	
KING, MICHAEL D & JEAN M		LB	30350	9500	20850	
KINGSBURY & HICKS		LB	29500	8700	20800	
KINGSTON-WARREN CORP		LAND	13500	13500		
KINGSTON-WARREN CORP		LAND	15400	15400		
KINGSTON-WARREN CORP		CLND	20600	20600		
KINGSTON-WARREN CORP		CLND	81350	81350		
KINNART, CHESTER & ELVA		LB	20200	5200	15000	
KIRKLAND, DOROTHY		LB	17900	4650	13250	
KIRKLAND, DOROTHY		LAND	1400	1400		
KITCHENER, GEORGE		LAND	5100	5100		
KITCHENER, GEORGE		LAND	650	650		
KLASNER, ROY & MARY E		LB	12550	4900	7650	
KNAPPLE, DONALD P & JANE A		LB	40750	19000	21750	
KNIGHT, JOHN F & BEATRICE A		LB	34850	8150	26700	
KNOWLES, ALLAN R & LUCY W		LWH	13600	8500	5100	
KNOWLES, BRUCE W		LB	20250	7350	12900	
KOLES, GEORGE C & HELEN		LB	22200	7700	14500	
KREUGER, RAYMOND S & MAUREEN A		LB	31300	7750	23550	
KRESSER, EDWARD & HELEN		LB	22750	8100	14650	
KUKESH, THEODORE W & SUZANNE		LB	28750	7300	21450	
KULAKOWSKI, JUNE F		LB	38200	7150	31050	
KURSEWICZ, PAUL & LYNN M		LB	29900	8450	21450	
KYLE & HOAG		LB	33950	8300	25650	
LABARRE, DR WILFRED J		LAND				
LABARRE, DR WILFRED J		LR	51400	14000	24700	

LABBE, MARCEL & ELSIE	MH	7900	1700
LADD, PAUL	LB	20600	14100
LADNY, WILLIAM S & GAIL J	LB	28600	21800
LAFAYETTE, JESSE C & JEAN G	LB	33000	24550
LAGAI, RUDOLPH	MH	10500	10500
LAKE, RAYMOND E & THERESA	LB	22500	19100
LALANCETTE, STEPHEN P	LB	8950	1500
LAMBERT & BAMFORD	LB	29500	23450
LAMOTHE, ROBERT L & ELAINE J	LB	43100	33350
LANDGRAF, BRIAN D & BARBARA L	LB	30750	21950
LANDRY, THOMAS & HAZEL E	LB	19850	14700
LANE, FREDERICK	BLDG	5200	5200
LANG, HARVEY	LAND	2300	
LANGDON, FRANK J & ALICE L	LB		2300
LANGDON, PATRICIA L	LB	48550	11950
LANGDON, PAUL & ANTOINETTE	LAND	32300	22550
LANGDON, PAUL & ANTOINETTE	LAND	1700	1700
LANGDON, PAUL D & ANTOINETTE	LB	39150	31800
LANGDON, PAUL D & ANTOINETTE M	LB	30850	26800
LANGLOIS, ROSALINE	MH	9450	9450
LAPIERRE, HAROLD K	LAND	3700	3700
LAROCHE, PETER A	LB	23400	2700
LAROCHELLE REALTY	LB	42950	12100
LATOUR, ROBERT	LB	7100	3900
LATWEN, OLGIE A & MARCHA R	LB	29000	23600
LAURENT, RONALD J & BEVERLY A	LB	24000	21550
LAVIGNE, CYRIL & PEARL	LB	29500	24050
LAVOIE, CLAIRE	LB	24150	18900
LAVOIE, DAVID	LMH	28350	16900
LAVOIE, EDWARD	CLB	39500	19450
LAVOIE, EDWARD & ALICE	LAND	3700	3700
LAVOIE, EDWARD T & ALICE	LB	62600	7050
LAVOIE, EDWARD T & ALICE	LAND	2480	2480
LAVOIE, EDWARD T & ALICE	LAND		
LAVOIE, EDWARD T & ALICE	LAND		
LAVOIE, EDWARD T & ALICE	LAND		
LAVOIE, EDWARD T & ALICE	LAND		
LAVOIE, EDWARD T & ALICE	LAND		
LAVOIE, EDWARD T & ALICE	LAND		
LAVOIE, FRANCIS J & GERMAINE V	LB	23000	6500
LAVOIE, JACK O & LORRAINE C	LB	53900	8100
LAVOIE, LEWIS O & RUBY C	LB	25600	5900
LAVOIE, RENE & LORA	LB	18300	1250
LAVOIE, WILFRED J	LB	29700	8950
LEAVIS, PAUL C & JUDITH L	LB	42860	15560

PROPERTY OWNER	MAP & LOT	CCODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
LEBEL, EUCLIDE J & DONNA J		LB	30050	10750	19300	
LECLAIR, RICHARD L & MARGARET A		LB	27150	7400	19750	
LEDDY HEIRS, JAMES		LAND	490	490		
LEDDY, JAMES A		LAND	90	90		
LEE, BRENDA E		BLDG	6800		6800	
LEE, HONG W & JOELLE		LB	38000	7200	30800	
LEES, JAMES W & MRS WARREN S		BLDG	7200		7200	
LEIMGRUBER, JOHN H & JEAN		LAND	5150	5150		
LEITH, ROBERT W		LAND	12850	12850		
LEITH, ROBERT W		LB	37150	10700	26450	
LETENDRE, JOYCE A		LB	26850	6400	20450	
LETOURNEAU, HENRY J		LAND	13650	13650		
LETOURNEAU, HENRY JR & JACQUELINE		MH	15500	7600	7900	
LETOURNEAU, HENRY P & ROSE MARIE		LAND	25050	8450	16600	
LETOURNEAU, MYRTLE B		LB	24900	7050	17850	
LETOURNEAU, ROLAND SR & SHIRLEY		LB	27400	12000	15400	
LEVESQUE & LANGFORD		CLB	40750	5550	35200	
LEVESQUE, ALBERT & SANCTA		LB	25300	4300	21000	
LEVESQUE, ALPHEE		LB	41200	10800	30400	
LEVESQUE, BEATRICE		LB	34000	8500	25500	
LEVESQUE, DELPHIS		LB	27200	5350	21850	
LEVESQUE, EDWARD J & THOMASINA		LB	43800	11350	32450	
LEVESQUE, GEORGE		MH	3500		3500	
LEVESQUE, RADUL A & FLORENCE		LB	27200	5800	21400	
LEVESQUE, ROLAND A & THERESA		LB	22300	12350	9950	
LEWIS BUILDERS INC		LAND	7150	7150		
LEWIS BUILDERS INC		LAND	10600	10600		
LEWIS BUILDERS INC		LAND	3400	3400		
LIMPERIS ET AL, LYCURGAS		LAND	46400	46400		
LIMPERIS, LYCURGAS G & CAROLYN D		LAND				
LIMPERIS, LYCURGAS G & CAROLYN D		LB	72460	23560	48900	
LIMPERIS, LYCURGAS G & CAROLYN D		LB				
LIMPERIS, LYCURGAS G & CAROLYN D		LAND	64900	24550	40350	
LIMPERIS, LYCURGAS G & CAROLYN D		CLB	11250		11250	
LIMPERIS, LYCURGAS G & CAROLYN D		BLDG	12000	10000	2000	
LOAN, ROBERT H & ELIZABETH L		LB	32550	11200	21350	
LOBONTE, LIONEL		LB	14100	5200	8900	
LOCKE, PERCY W & THELMA A						
LOCONTE, JOHN B & LENA						

LONG, WILLIAM H & PENNY L	LB	18950	3650	15300
LONGINIDES & AMARANTIDES	LB	36450	19100	17350
LORD, RICHARD N & CATHERINE S	BLDG	6100		6100
LORD, RICHARD N & CATHERINE S	BLDG	10150		10150
LOVELL, WALTER W & GAIL D	LAND	5100	5100	
LOVLIEN & HOLDEN	LAND	2200	2200	
LOVLIEN & HOLDEN	LB	27300	8300	19000
LOW ET AL, ROBERT F	LAND	5100	5100	
LOW, ROBERT F & BARBARA A	LB	30600	14150	16450
LOW, ROBERT F & BARBARA A	LB	45750	13550	32200
LOY, J BRENT	LB	37050	13450	23600
LUINIS, BARBANELL	LB	32250	7000	25250
LYON, CRAIG D & JAYNE A	LB	35200	8700	26500
MACDONALD & EARLY	BLDG	5750		5750
MACDONALD, DANIEL J & VIRGINIA I	LB	29150	6350	22800
MACDONALD, PAUL R & BARBARA K	LAND	39800	7250	32550
MACGREGOR, DONALD	MH	6750		6750
MACINNES, ANGUS	MH	10650		10650
MACINTOSH, EDITH	LB	18350	4600	13750
MACKINNON, ALICE M	LAND	300	300	
MACKINSTRY, VIRGINIA	LB	15350	5850	9500
MAGNUSSON, WALDD	LAND	15050	15050	
MAHER & BREWSTER	BLDG	6800		6800
MAILHOT, ARTHUR & MARGARET	LB	21400	8250	13150
MAILHOT, ARTHUR & MARGARET	LB	14550	14250	300
MAILHOT, ARTHUR E & ALICE	MH	11600	6100	5500
MAILHOT, RITA	LB	26200	5100	21100
MAILHOT, WILLIS J & THERESA	MH	11850		11850
MALCUI, JAMES	LB	32500	11950	20550
MALLOUF, CHEVIG	LAND	5750	5750	
MALLOUF, CHEVIG & RICHARD	LAND	12950	12950	
MALLOUF, CHEVIG & RICHARD	LB	27150	8350	18800
MALLOUF, CHEVIG & RICHARD	LAND	400	400	
MALLOUF, CHEVIG & RICHARD	LAND	400	400	
MALLOUF, RICHARD	MH	25350	17550	7800
MALLOUF, RICHARD	LAND	4600	4600	
MALLOUF, RICHARD & CHEVIG	LB	23850	4650	19200
MALLOUF, RICHARD & CHEVIG	LB	5200	2000	3200
MALLOUF, RICHARD & CHEVIG	LB	21000	6850	14150
MALLOUF, RICHARD & CHEVIG	LAND	1050	1050	
MALLOUF, RICHARD & CHEVIG	CLB	10550	1950	8600
MALLOUF, RICHARD & CHEVIG	LB	11250	8900	2350
MALLOUF, RICHARD & CHEVIG	LB	20600	4550	16050
MALLOUF, RICHARD & CHEVIG	LB	24350	4500	19850
MALLOUF, RICHARD & CHEVIG	LB	12500	4450	8050

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PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
MALOON, RUTH	MH	9850		9850	
MANTER, BESSIE	LB	15260	7760	7500	
MANTER, WALTER W	LB	41600	17600	24000	
MARCOTTE, ARLENE	LB	20100	6000	14100	
MARCOTTE, NORMAN H & ELAINE F	LB	31300	4750	26550	
MARCY, GROSVENDR	LB	15500	5750	9750	
MARESCIA, JOHN A	LB	19750	6450	13300	
MARQUARDT, JAMES E & CYNTHIA M	LB	60200	28750	31450	
MARSHALL, ROBERT	MH	6200		6200	
MARSTON, DANIEL & PAULA	LAND	6100	6100		
MARTEL, ARTHUR	MH	5650		5650	
MARTEL, ARTHUR E JR	CLB	19150	7100	12050	
MARTEL, CAROL J	LB	18000	7700	10300	
MARTIN & MCAVEENEY	LB	32090	6640	25450	
MARTIN HEIRS, CLARENCE F	LAND	2900	2900		
MARTIN, KEVIN T & KIMBERLY A	LB	30950	7500	23450	
MARTIN, PATRICK R & BARBARA J	LB	31100	7800	23300	
MARTINEAU, RICHARD P & THERESA M	LB	46500	8350	38150	
MARVIN, ADRIENNE E	LB	21750	3700	18050	
MATHES, NANCY	LAND				
MATHES, NANCY H	LAND	9840	9840		
MATHES, NANCY H	LAND				
MATHES, ROGER & NANCY	LAND				
MATTHEWS, JOYCE B & EDWARD M JR	BLDG	5500		5500	
MCCADDON, MARK S & VIRGINIA LEE	CLB	391550	51250	340300	
MCCARTHY, LAWRENCE P & SHERRY L	LB	31000	8050	22950	
MCCULLOUGH, ROSEMARY	LAND	25200	25200		
MCCUSKER, EDWARD A	MH	13100	5700	7400	
MCCUSKER, PATRICK & ELIZABETH	LB	37250	10400	26850	
MCCUSKER, THOMAS L & CAROL	LB	34550	10350	24200	
MCDUGALL, JOHN G & DOROTHY A	LB	10750	10750		
MCEVOY, ROBERT W JR	BLDG	5350		5350	
MCGALL, VERTA	LAND	2900	2900		
MCGALL, VERTA - AVIO	LAND	2850	2850		
MCGEEHAN, EUGENE J & JUDITH	LB	30300	6300	24000	
MCGRATH, JEAN	LMH	18200	6400	11800	
MCGRATH, MARTHA J	LB	28800	7150	21650	
MCINTYRE, FRED W & SOPHIE L	LB	30000	12550	17450	

MCKAY, MICHAEL T & DONNA L	LB	25250	5200	20050
MCKINLEY, JOHN W		7500		7500
MCLAUGHLIN & MARTENSON	LB	30200	8700	21500
MCLAUGHLIN, JAMES W & BARBARA B	LB	28900	6700	22200
MCLEAN, FLORENCE	LB	6200	2950	3250
MCNABB, ELIZABETH	MH	11000		11000
MCNABB, MARGARET	LB	24050	15000	9050
MCNEIL, AUGUSTUS S & GERTRUDE	MH	16700	4550	12150
MCNEIL, JAMES P & FLORENCE C	MH	7750		7750
MCNEIL, JOHN C & LORRAINE M	LMH	13200	6400	6800
MCPHEE & TRUST, WILLIAM & DOROTHY	LB	93170	30220	62950
MCPHEE & WEAVER	LAND	4520		
MCPHEE, PAUL & KRISTINE	LB	17250	10450	6800
MELANSON, OMER	MH	13300	5850	7450
MELLOR, PERLEY E & DIANE M	LB	38050	6700	31350
MENARD, DANIEL G & ELLA M	LB	18950	5250	13700
MENARD, ERNEST & CELESTE	CLB	32950	5300	27650
MEROTH, DONALD E & BONIE M	LB	24150	6200	17950
MERRILL, ALAN G	LB	33500	7750	25750
MESERVE & DIETRICH	BLDG	2950		2950
MEYERS, JAMES J & SANDRA A	LB	20300	5200	15100
MEZINSKI, CHESTER A	LB	29900	7200	22700
MEZINSKI, CHESTER A	LB	23750	5900	17850
MEZINSKI, CHESTER A	LB	9500	1400	8100
MICHAUD, RONALD & PATRICIA	LB	25750	7650	18100
MIFSUD, CLOTILDE	LB	36400	9450	26950
MIKELL, EUGENE M & RITA T	LB	68500	19700	48800
MILLER, GARY & LORNA	LMH	20250	4200	16050
MILLER, RAYMOND	LB	34200	7250	26950
MILLS, KENNETH & CARLENE	LB	29850	9250	20600
MINGO, DAVID E & CAROL D	LB	24300	9300	15000
MINOR, JAMES A & PATRICIA	LB	25500	6600	18900
MITCHELL, PHILIP I & ELIZABETH F	LB	35000	14000	21000
MITCHELL, WINIFRED B	LAND	4250		
MITRANO, RAYMOND F & DONNA M	LB	22650	4250	18400
MIX, LEROY R & CHRISTINE A	LB	34900	6950	27950
MONBLEAU, CHESTER	MH	8400		8400
MONTAGNINO, DONALD P & SANDRA E	LB	34350	5300	29050
MONTAGNINO, DONALD P & SANDRA E	LB	42700	11750	30950
MONTGOMERY, WILLARD & CLARA B	LB	63650	13400	50250
MOQUIN, MR & MRS KENNETH E	MH	7900		7900
MORAN, MRS CHARLES	BLDG	5700		5700
MORANDE, KENNETH J & JUDITH E	BLDG	5200		5200
MOREL & WEST	LB	58850	7300	51550
MORIN, BENDIT & CAROLE	LB	23550	4100	19450

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PROPERTY OWNER	MAP & LOT	C CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
MORIN, JEFFREY & ANITA		MH	13200		13200	
MORIN, JOEL M & KIMBERLY		LMH	16000	8650	7350	
MORIN, LUCILLE & LYDIA GUY		LB	28200	7900	20300	
MORIN, RAYMOND G & PAULINE J		LB	33850	13000	20850	
MORRISON, FRED J & CARRIE		LB	21150	8850	12300	
MORRISON, FRED J JR & BERNICE		LB	23700	8600	15100	
MUDER, RICHARD K & PAULA I		LB	32450	7300	25150	
MULROONEY, JAMES F & DEBORAH M		LB	19150	8050	11100	
MUNAFO, MRS ELAINE		LB	21200	9100	12100	
MUNROE, CLARENCE E & DOROTHY E		LB	13750	7750	6000	
MUNROE, ROBERT & LINDA		LB	26750	6200	20550	
MURCH, CHESTER		MH	5300		5300	
MURCH, WILLIAM R & PATRICIA A		LB	31700	10100	21600	
MURPHY, EILEEN C		LB	34350	6900	27450	
MURPHY, WANDA		LB	21300	5500	15800	
MURPHY, WILLIAM & CATHERINE		LB	25800	8100	17700	
MYERS, JEFFREY & CYNTHIA		LB	36050	7700	28350	
MYERS, MARGARET		LAND	1200	1200		
MYNES, HAROLD R & LOIS J		LB	35800	7600	28200	
NASH, DEAN		MH	8050		8050	
NASH, RAYMOND & NANCY		LB	18400	9000	9400	
NEILL, JAN		LB	30150	6350	23800	
NELSON, DAVID O		LAND	4500	4500		
NELSON, FREDERICK B & JOANNE R		LB	22350	10500	11850	
NELSON, FREDERICK B & JOANNE R		LAND	19850	19850		
NELSON, ROBERT A & FRANCES J		LB	27950	7300	20650	
NEW ENGLAND DRAGWAY INC		BLDG	36100		36100	
NEW ENGLAND DRAGWAY INC		CLB	30110	50310	250800	
NEW ENGLAND TELEPHONE		CLB	57400	7000	50400	
NEW HAMPSHIRE, STATE OF		LB				
NEW HAMPSHIRE, STATE OF		LAND				
NEWMAN, ODALINE M		LB	9300	5000	4300	
NEWMAN, RICHARD L & BARBARA		LB	32100	8900	23200	
NEWMAN, ROBERT		LB	51050	14100	36950	
NEWTON, BOYD		BLDG	17300		17300	
NH ELECTRIC COOPERATIVE INC		CLND	24700	24700		
NH WATERFOWL ASSOC		LAND	150	150		
NICHOLS, CARL & ZOEY		MH	23400	11650	11750	

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PROPERTY OWNER	MAP & LOT	CCODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
PARENTEAU,ROLAND J & MARY E		LAND	7700	7700		
PARISEAU,EVA		MH	15250	10200	5050	
PARISI,LINDA J & PAUL F SR		BLOG	5350		5350	
PARKER HEIRS		LAND	5000	5000		
PARKER HEIRS,MRS FRANK W		LAND	10000	10000		
PARKER HEIRS,MRS FRANK W		LAND	750	750		
PARKER,CLIFFORD & CHARLOTTE		BLOG	7250		7250	
PARKER,WILLIAM G		LAND	31900	31900		
PARKER,WILLIAM G		LAND	14300	14300		
PARKER,WILLIAM G		LAND	400	400		
PARKER,WILLIAM G & PAULINE		LB	46150	25100	21050	
PARKHURST,EST E TYLER		BLOG	5950		5950	
PARLMONT APTS INC		CLB	62100	6800	55300	
PARSONS,MRS EVELYN O		BLOG	5950		5950	
PASCUCCI & WALKER		LB	28800	7450	21350	
PATTEN,WAYNE M		CLB	57100	14250	42850	
PATTERSON,FRANK O		LAND	1900	1900		
PATTERSON,WAYNE N & SANDRA LEE		LB	19200	1700	17500	
PECK,JUDITH R		LB	14100	7900	6200	
PECKEWLYS & POLLOCK & GENDRON		LAND	8000	8000		
PEKARSKI,CHARLES		MH	14000		14000	
PELLETIER & MORIN		LB	24850	8850	16000	
PELLETIER & MORIN		LAND	2250	2250		
PELLETIER,MICHAEL R & SALLY A		LB	25850	6350	19500	
PELLETIER,RAYMOND J & HELEN L		LB	27050	8100	18950	
PELLETIER,RONALD R & GERALDINE		LB	36850	8350	28500	
PENDERGRACE,ALICE		LB	31300	4100	27200	
PENTUCKET BUILDING CORP		LAND	1050	1050		
PERRINS,ALLEN S		MH	7400		7400	
PERRY,KENNETH W		LB	36850	7300	29550	
PETERSON,PHILIP		LAND				
PETERSON,PHILIP		LAND				
PETERSON,PHILIP		LAND	11000	11000		
PETERSON,PHILIP		LAND				
PETTENGILL,MICHAEL		LB	33800	7500	26300	
PETTERSEN,JOHN C & PATRICIA A		LB	21700	8500	13200	
PEVEAR,GEORGE SR		LB	28700	6100	22600	
PHELPS,HOWARD W & JUDITH A		LB	48000	7200	40800	

PHILBRICK, MISS KATHERINE	BLDG	8900	8900
PHILIP, JOHN & ANN	LB	11050	5750
PICARD, MICHAEL	LB	29450	4950
PICARDI, PHYLLIS & CARMEN	LB	35250	27500
PICHE, ROBERT J & DONNA L	LB	36600	7400
PICKANCE, LESTER H & EDITH M	LB	42850	8300
PIECUCH, ALBERT G & HELEN	LB	32350	5800
PIECUCH, THEODORE & JOAN S	LB	27700	7600
PIECUCH, THEODORE E & JOAN S	MH	8500	6300
PIERCE, DAVID M & DEBORAH L	LB	24150	7550
PIERCE, RUTH H	LB	31750	7700
PINE & POND INC	LAND	5300	5300
PINE & POND INC	LAND	4550	4550
PINTABONE, ROBERT	MH	19450	12000
PIPPY, WILLIAM	BLDG	5000	7450
PIZZ, RICHARD S SR & LINDA A	LB	27500	5000
PLACE, CORA & DAISY	LB	12000	8000
PLACE, GEORGE & ROSE	LB	8000	8050
PLANTE, GREGORY	LB	33850	3800
PLEASANT LAKE DEV INC	LAND	1800	8950
PLEASANT LAKE DEV INC	LAND	1800	1800
PLEASANT LAKE DEV INC	LAND	1800	1800
PLEASANT LAKE DEV INC	LAND	1800	1800
PLEASANT LAKE DEV INC	LAND	2350	2350
PLEASANT LAKE DEV INC	LAND	2200	2200
PLEASANT LAKE DEV INC	LAND	2100	2100
PLEASANT LAKE DEV INC	LAND	2050	2050
PLEASANT LAKE DEV INC	LAND	2050	2050
PLEASANT LAKE DEV INC	LAND	1700	1700
PLEASANT LAKE DEV INC	LAND	2250	2250
PLEASANT LAKE DEV INC	LAND	2050	2050
PLEASANT LAKE DEV INC	LAND	2050	2050
PLEKAVICH, JAMI A	LB	28350	7450
POLIQUIN, MARION R	LB	25750	6700
POLIQUIN, MARY ROSE E	LB	28950	6500
POLIQUIN, TERRANCE	MH	14900	14900
POND, BARRY & TONI J	LB	18300	5300
PORTER SR, JOEL R	LB	24850	5750
PORTER, JOHN W & MIRIAM	LB	34400	8000
PORTER, JOHN W & MIRIAM	LB	118500	16750
PORTER, VICTOR	LB	35350	30800
POTTER, HELEN	MH	7800	7800
POWERS, JOSEPH L & MILDRED T	BLDG	5850	5850
POWERS, RICHARD A & DIANNE M	LB	8700	100
POWERS, WILLIAM & GENE E	BLDG	7500	7500
PRATT, PAUL A SR & KATHLEEN ROSE	LB	29000	22350

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PRESCOTT, VIVIANN PERMELIA		LB	51700	13400	38300	
PRESTON, RICHARD W & MARGARET C		LB	54650	17050	37600	
PRICE, JAMES		MH	8300		8300	
PRIMACK, PHILIP		LB	28400	10800	17600	
PROPERTIES INC		CLB	175700	47600	128100	
PROULX, FLORENCE M		LB	46100	16250	29850	
PROULX, HELEN L		MH	9150		9150	
PROULX, J LUDWIN		LAND	7800	7800		
PROULX, RICHARD L		LAND	5050	5050		
PROULX, WILFRED		MH	26300	10700	15600	
PROVENCHER, GEORGE J		LB	15000	6200	8800	
PRUE, HENRY A & ISABEL M		LB	24500	8700	15800	
PUBLIC SERVICE CO OF NH		LB	38200	7300	30900	
PUBLIC SERVICE CO OF NH		LAND	8100	8100		
PURINGTON, E RALPH		UTIL	943200	8050	935150	
PURINGTON, GERALD		LB	21700	5500	16200	
PURINGTON, HEIRS OF IDA		LB	28350	7350	21000	
PURINGTON, MARION E		LAND	1800	1800		
PURINGTON, WEYMOUTH N & ROSE		MH	4450		4450	
QUACKENBUSH HEIRS, FLORENCE		LB	15950	5500	10450	
QUINN, RITA & ERNEST J		LB	4800	1750	3050	
QUINZANI, ANDREW & WANDA		LB	13900	4350	9550	
RABEY, DOROTHY B		LB	25600	7050	18550	
RABEY, DOROTHY B		LAND	3950	3950		
RADONSKY, SUSAN GAIL		LB	52700	18900	33800	
RAGANESE, DOMONIC & BARBARA A		LB	2800	2800		
RALPH, WILBUR & JOYCE		LB	35450	13000	22450	
RANKIN, ROYCE N JR & SHARON S		LB	41300	9200	32100	
RASP, ELEANOR M		LB	33500	7250	26250	
RATLIFF, PAUL		LB	28300	7750	20550	
RAUH, HERBERT & LORRAINE		LB	33350	7350	26000	
RAUH, HERBERT & LORRAINE		LB	50000	14400	35600	
RAYMOND & MARCOTTE		LAND	3450	3450		
RAYMOND CARNIVAL CLUB		LB	14350	6250	8100	
RAYMOND, MARK		CLB	36800	11600	25200	
		LB	25650	6400	19250	

KEVAN, G & PIEROUH				32650	7450	25200
REDHOUSE, PRISCILLA	LB			5700		5700
REED, GARY & KAREN	BLDG			27700		21000
REILLY, PATRICK T & DORIS G	LB			44640	6700	29300
REINHOLD, FRANK W & HELEN L	LAND			17420	15340	
REINHOLD, ROBERT N & JEAN M	LB			56850	22400	34450
REINHOLD, ROBERT N & JEAN M	LAND			20650	20650	
REMIK, WILBER	MH			11150		11150
RESTUCCIA, FELIX B & ANNA B	LB			48800	15900	32900
RESTUCCIA, FELIX B & ANNA B	LB			53500	8500	45000
RHODES, NORMAN A JR & JANICE M	LB			28650	7500	21150
RICARDO, ANTHONY	LB			31300	8750	22550
RICHARDS, PAUL D	LB			33070	7670	25400
RICKER, WALTER & AVIS	MH			13350	7850	5500
RILEY, GREGORY H & SUSAN C	LB			27750		27750
RISLOVE, ALLAN R	MH			13600	7950	5650
RIVETTS, DAVID A & PATRICIA L	LB			32500	6400	26100
ROBARGE, ROBERT	MH			11700		11700
ROBART, CHESTER	LB			28700	8350	20350
ROBERTS, DAVID R & DEBRA J	LB			21900	5850	16050
ROBERTSON & GILLEN	LB			42850	13600	29250
ROBERTSON ET AL, JAMES A	LB			5400		5400
ROBERTSON, BURTON H & FLORENCE	BLDG			32950	8100	24850
ROBERTSON, CARL G & PAULETTE T	LB			1400	1400	
ROBERTSON, HAROLD	LAND			4600		4600
ROBINSON, BILLIE	MH			10850		10850
ROBINSON, RALPH	LB			33300	9400	23900
ROBINSON, RALPH JR & CAROL B	LB			29750	12150	17600
ROCHE, FREDERICK F & RETA M	LB			3250		3250
ROCHE, FREDERICK F JR	BLDG			9950		9950
ROCHETTE, ROBERT R & SUZANNE M	BLDG			26800		18800
ROCK, ANTIRESS J	LB			8700	8000	1500
ROCKINGHAM GRANGE	LB			22300	6500	2150
RODGERS, CARROLL W & DONNA L	LB			29500	6500	15800
RODIER, RICHARD L & LAUREL A	LB			28100	7650	21850
ROE, MICHAEL D & DONNA L	LB			29500	7450	20650
ROGERS, CLARENCE & BARBARA	LB			21600	6250	23250
ROGERS, PHYLLIS	LB			8000	7000	14600
ROGIER, JAMES C & BRIDGET R	LAND			47000	8000	
ROLLINS, ROLAND C & CAROL	LB			16550	13300	33700
ROLLINS, WILLIS T SR	MH			4900	12600	
ROONEY & WOLFE	LAND			4900	4900	
ROSS, FRANKLIN D	LB			49100	7650	32450
ROSS, JOHN D & BEATRICE L	LB			28800	7250	21550
ROSSIGNOL, MARK B & HOLLY A	LB			24050	4600	19450
ROTTNER, EUGENE & GAIL	LB			27800	6500	21250
ROUILLARD, ARTHUR J & ANN H	LB			17600	4950	12650
	LB			24950	4400	20550

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ROME, BRUCE R	LMH	13350	8100	5250	
ROWELL, SCOTT B & CHARLENE M	LB	26550	7000	19550	
ROY, ELAINE	LAND	1450	1450		
ROY, ELAINE	LAND	21050	21050		
ROY, MARION B	LB	33950	12500	21450	
RUBBO, PAULINE	LB	28400	6700	21700	
RUELAS & COLE	LB	30550	9950	20600	
RUMERY, E STUART & ELINOR	BLDG	10900		10900	
RUNCIE III, JOHN W & LORRAINE	LB	18700	7400	11300	
RUSHFORD, KENNETH H	LB	42000	12100	29900	
RUSSELL, CHARLES A & ANN L	LB	26800	2550	24250	
RUSSELL, DONALD P & BEVERLY A	LB	31400	7200	24200	
RUSSELL, JANE E	LB	18450	5700	12750	
RYBACK, STANLEY	MH	12800		12800	
SAAD, ALAN J & CAROL L	LB	27750	6600	21150	
SALTENSTALL, NATHANIEL & ELIZABET	LB	47730	13830	33900	
SALTONSTALL, NATHANIEL & ELIZABE	LB	65700	9050	56650	
SANBORN, CHARLES P & JUDITH A	LB	25000	6150	18850	
SANBORN, CHARLES P & JUDITH A	LAND	3250	3250		
SANBORN, DONALD	LB	3850	3000	850	
SANBORN, DONALD	LAND	1600	1600		
SANBORN, LELAND	LAND	1350	1350		
SANBORN, PAUL W & WANDA S	LB	32750	11400	21350	
SANBORN, RICHARD	LB	67950	13850	54100	
SANBORN, RICHARD F	LAND				
SANDE, NORMAN A	BLDG	6300		6300	
SANTUCCI, LOUIS J & PAULINE C	LB	25850	6700	19150	
SANVILLE, RICHARD & JOYCE	LB	32250	10950	21300	
SARGENT, DORIS	LB	20850	3150	17700	
SAULNIER, PAUL H & GAYLE	LMH	11600	4900	6700	
SAVAGE JR, LESTER E & NANCY H	BLDG	11800		11800	
SAVICKAS, HELEN E	LMH	20300	6950	13350	
SAVIOLI, JOHN J & LINDA	LB	14100	6950	7150	
SAWYER, WILLIAM R & LORRAINE A	LAND	1900	1900		
SAWYER, WILLIAM R & LORRAINE A	LAND	1200	1200		
SAYKALY, ERNEST JR & DONNA	LB	33100	7500	25600	
SCAGLIOTTI, HARRY & MARIE J	LB	29050	4550	24500	
SCAGLIOTTI, RUDDOLPH	BLDG	900	900		

SCAGLIOTTI, RUDDOLPH	LB	25750	11400	14350
SCHBLEIN, HARRIET M	LB	27200	9800	17400
SCHLAICH, WILLIAM	MH	5100		5100
SCHMIDT, PAUL H & MARGUERITA	LB	50300	9250	41050
SCHOFIELD, RALPH R	LB	31050	27450	3600
SCHOOLEY, GERALD L	BLDG	7600		7600
SCHROEDER, ADAM G	LB	31600	8200	23400
SCHULTZE, CARL W & CARL R	LAND	400	400	
SCOTT, MICHAEL P & DEBRA G	LB	26750	7200	19550
SEMPRINI, FREDERICK W & DOROTHY d	LB	22950	6700	16250
SENGER, EDWARD S & JUNE	LMH	16000	7550	8450
SHAKLEE, JOHN M	LAND	400	400	
SHANAHAN, JOHN W & BARBARA J	LB	39100	7500	31600
SHAPPELL, DONALD S & EIKO	LB	31750	8450	23300
SHARKEY, JACK	LB	40250	8250	32000
SHEA, HERBERT J	MH	3900		3900
SHEA, MILMA	MH	7750		7750
SHEPARD, GERALD & SANDRA	LB	45600	8400	37200
SHEPPARD, JOSEPH S III	BLDG	6000		6000
SHERMAN, LAURA E	BLDG	4650		4650
SHRUT, JOEL S	LB	41950	10700	31250
SILVA, ANTHONY M JR & KATHLEEN	LB	29150	8550	20600
SILVA, DOMINIC	MH	4100		4100
SILVEIRA, THELMA	LB	27000	4500	22500
SIMES, DENNIS A & MARGUERITE E	LAND	5950		5950
SIMMONS, STEVE	LAND	1350		1350
SINGER, FRANK	LAND	3200		3200
SLATER, STEPHEN E & LINDA L	LB	27750	7850	19900
SLOJINA, MICHAEL S	LAND	950		950
SMART, LINDSEY	BLDG	19150		19150
SMART, PAUL A & DARLENE W	LB	14850	7550	7300
SMART, THERESA	LB	25050	6150	18900
SMART, WILLIS R & CAROL	MH	12850	7600	5250
SMITH-STRAUB, INEZ	LB	26950	3450	23500
SMITH, BERTRAM	MH	9050		9050
SMITH, DONALD E JR	LB	22200	12450	9750
SMITH, DONALD W & ETHEL M	LB	39850	22050	17800
SMITH, EARL E	LAND	4600	4600	
SMITH, FLORENCE	MH	7050		7050
SMITH, H ROGER	LAND	11000	11000	
SMITH, PETER L & SARA S	LB	32600	5500	27100
SMITH, RICHARD H & DONNA A	LB	30000	9000	21000
SMITH, ROBERT A JR & KAREN L	LB	27400	7250	20150
SNODGRASS, SHIRLEY	MH	5000		5000
SNOOK, KEVIN R & MARCIA D	LB	23550	7800	15750

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SNOW, VICTORIA		LAND	13000	10000		
SNOW, VICTORIA		LB	19950	7300	12650	
SNYDER, ARTHUR W & PATRICIA E		LB	23550	11750	11800	
SNYDER, GILBERT R & SARAH		LB	24500	6250	18250	
SOCIETY OF FRIENDS		LB				
SODERBERG, ALICE M		LB	50650	20000	30650	
SODERBERG, ALICE M		LAND	9600	9600		
SOPER & NICKLES		LB	31350	9950	21400	
SOUZA & SONS, J R		CLB	22700	14000	8700	
SPANGLER, RICHARD & MARY		LB	32490	9690	22800	
SPECHUILLI, CANDACE J		LMH	18150	7650	10500	
SPLAINE, MARGARET L		LB	47000	14300	32700	
SPOONER, EDWIN J & BRENDA L		LB	37600	9350	28250	
SPRAGUE, GEORGE & ANNETTE		LB	15750	8300	7450	
ST GERMAIN, THOMAS A		LAND	4400	4400		
ST JOHN, ALBERT G		LB	16000	4200	11800	
ST JOSEPHS ROMAN CATH CHURCH		LB				
ST JOSEPHS ROMAN CATH CHURCH		LB	25200	10250	14950	
ST LAURENT, DORA B		LB	1150		1150	
ST LAURENT, JOHN H & JULIA		BLDG	26750	8400	18350	
ST LAURENT, JOHN H & JULIA		LB	31650	8550	23100	
ST MARTIN & DANIELS		LB	25400	11300	14100	
ST ONGE, JOSEPH R & SHEIBA A		LB	5800		5800	
STACKPOLE, ALAN		MH	6600		6600	
STACKPOLE, KENNETH & SHIRLEY		MH	25150	6350	18800	
STANDEN, WILLIAM H & MARY C		LB	27700	9550	18150	
STANTON, WESLEY		LB	4300		4300	
STAR METAL RECOVERY INC		CBLD	9050		9050	
STARLING, MR & MRS RICHARD		MH	17200	17200		
STATE OF NH		EXMT	30000	7750	22250	
STEELE, MICHAEL A & BETSY D		LB	6000		6000	
STELLE, FLORENCE M		MH	27350	8800	18550	
STEVENS, DAVID A & CAROL L		LB	48700	27550	21150	
STEVENS, WALTER E		LB	31600	7800	23800	
STEVENS, WALTER G		LB	3750		3750	
STEVENS, WALTER G		LB	25100	7100	18000	
STILES, ROBERT Y & LUCILLE I		LB	26900	12500	14400	
STILKEY, HAROLD & PARIS		LMH				

STILL,FRANKLIN D & JANET A	LB	30950	6700	24250
STILWELL, BRUCE B & MARY J	LB	31000	6600	24400
STOCKBRIDGE,DANIEL B & ELLEN M	LB	25950	6450	19500
STOCKING,ROBERT C & DONNA L	LB	23150	5750	17400
STONE & CONNOR	LAND	3000	3000	
STONE & CONNOR	LAND	5150	5150	
STONE,HAROLO E & LESLIE E	LB	35400	12100	23300
STONE,JOSEPH W	BLDG	7700	7700	
STONEY BROOK DEV CORP	LB	3650	2650	1000
STONEY BROOK DEV CORP	LB	3150	2150	1000
STONEY BROOK DEV CORP	LB	2850	1850	1000
STOUPPE,HUGH J & SYLVIA C	CLB	20600	4000	16600
STRONG JR,JOHN M	BLDG	5350		5350
STROUP,GARRIE H	MH	8500	5350	3150
SULLIVAN LODGE CORP	CLB	19050	2150	16900
SULLIVAN,DANIEL J & SHIRLEY R	LAND	6250	6250	
SULLIVAN,DANIEL J & SHIRLEY R	LB	57220	34420	22800
SULLIVAN,DAVID & BARBARA	LB	12750	7450	5300
SULLIVAN,JOHN	LAND	50	50	
SULLIVAN,JUDY A	LB	31900	8350	23550
SULLIVAN,KENNETH P	MH	18900	10650	8250
SULLIVAN,KIM & MADELINE	LB	48900	9750	39150
SULLIVAN,MARK R	LB	27300	6050	21250
SULLIVAN,PAUL J	LB	30900	29900	1000
SULLIVAN,WILLIAM & LILLIAN	MH	9000		9000
SULLOS,JAMES	LAND	250	250	
SULLOS,JAMES	LB	41500	16250	25250
SULLOS,JAMES	LB	10850	9850	1000
SULLOS,JAMES	LAND	8650	8650	
SULLOS,JAMES & THELMA	LAND	8750	8750	
SULLOS,JOHN	LAND	3150	3150	
SUMSKI & GORSKI	LB	32300	7000	25300
SUNDERLAND,ROBERT F & ANITA L	LB	28200	7600	20600
SWAIN,EARL E & GAIL M	LB	22300	4050	18250
SWANSEN,REV & MRS CARL R	BLDG	5900		5900
SWEENEY,GERALD C & LOUISE M	MH	21350	9800	11550
SWEENEY,JEAN	MH	13800		13800
SWEENEY,MICHAEL	LAND	50		50
SWEENEY,MICHAEL	CLB	64000	31200	32800
SWEENEY,MICHAEL & JUDITH A	LB	135690	26340	109350
SWEENEY,MICHAEL E & JUDITH A	LB			
SWEENEY,RUTH M G & MICHAEL	LB			
SYLVAIN,BENDIT B & LINDA M	LB	32250	7500	24750
TALBOT,ARTHUR A & NANCY M	LB	36900	8700	28200
TARLETON,MARION REBECCA	LMH	18200	8500	9700

PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
TAUBE REALTY CO	CLB	29300	22000	7300	
TAYLOR, EVERETT & RITA	LAND	3600	3600		
TEAGUE, WILLIAM R JR & SHIRLEY A	LB	25900	8550	17350	
TEFT, WALLACE H & AMELIA C	LB	81270	17320	63950	
TERRIO, JEFFREY L & JANICE E	LB	27750	7450	20300	
TERRY, LUTHER L JR	LAND	14350	14350		
TERRY, ROBERT & LORRAINE	LAND	69100	17900	51200	
TERRY, ROBERT & LORRAINE	LB	1800	1800		
THAYER ESTATE, ALICE	LAND	1400	1400		
THAYER ESTATE, ALICE	LAND	1600	1600		
THAYER HEIRS, ALICE	LAND	1160	1160		
THAYER, CHARLES L	LAND	5120	5120		
THAYER, JERRY & THOMAS J	LAND	2200	2200		
THAYER, JERRY L JR & THOMAS J	LAND	3400	3400		
THEBEAU, JERRY L JR & THOMAS J	LAND	6200	5900	300	
THEBEAU, GEORGE & IRENE THEY	MH				
THIBEAULT, CHARLENE	LB	15000	4300	10700	
THIBEAULT, DANIEL L & JEAN A	LB	20900	7850	13050	
THIBEAULT, LOUIS I	MH	17450	10400	7050	
THIBEAULT, ROBERT T & DIANE L	LB	25150	4750	20400	
THIBEAULT, VICTOR & MARJORIE	LB	28650	8700	19950	
THIBEAULT, WILLARD J & REGINIA C	LB	32200	8750	23450	
THIBODEAU, JOHN WILLIAM	LB	13550	7150	6400	
THIBODEAU, KATHERINE A	LB	54250	21700	32550	
THIBODEAU, MERLE D & SHIRLEY M	LB	14600	3200	11400	
THOMAS, DAVID B	CLB	37650	8000	29650	
THOMAS, DAVID B & DIANA C	LB	50350	13850	36500	
THOMPSON, EDWIN C & JOAN F	LB	41400	10300	31100	
TILTON, ELIZABETH	MH	5550		5550	
TILTON, KENNETH	MH	6600		6600	
TINLIN, WILLIAM F & IRENE M	MH	17950	4500	13450	
TINTONI, HENRY J & CORA I	BLDG	6000		6000	
TITUS, EDGAR A & GRACE P	LB	25550	8750	16800	
TIVEY, CHARLES E	MH	13750		13750	
TOBEY, GARONER	LAND	8750	8750		
TOTH, TIBOR	CLB	65750	37200	28550	
TOTH, TIBOR	LB	33550	24100	9450	

TOTH, TIBOR	5600	LAND
TOTH, TIBOR	1250	LAND
TOWNE, FRED R SR & ANN	31150	LB
TOWNSEND, H LEE	7800	LAND
TOZLOWSKI, STANLEY W JR & MARY M	32700	LB
TRAVERS, LILLA N	59210	LB
TREFETHEN, TIMOTHY A	32300	LB
TREFETHEN, WARREN A	33200	LB
TREFETHEN, WARREN A	5950	MH
TRENHOLM, MILTON J	10150	MH
TRIO, TONY & GENEVIEVE	43810	LB
TRIO, TONY & GENEVIEVE	3750	LAND
TRIE, FORREST B & JOY	49800	LB
TRUE, FORREST B & JOSEPHINE	1700	LAND
TRUE, FORREST B & JOY	17050	LAND
TRUE, KEITH B	3500	LAND
TRUE, KENNETH G & JENNIE M	20500	LB
TUBMAN ESTATE, ALICE	8900	BLOG
TUCKER, JANET B	1430	LAND
TUMINOWSKI, ROBERT L	26250	LB
TURNER & FINCH	26200	LB
TURNER, JOHN H & IRENE M	17500	LB
TWOMBLY, PERLEY A & ROSE H	20250	LB
TWOMBLY, PERLEY W & ELAINE	19400	MH
TWOMBLY, RAY & ROBIN	18400	MH
TWOMBLY, RUSSELL	6500	LB
TYCO LABORATORIES INC	169200	LB
TYCO LABORATORIES INC	41700	LAND
TYLER, RANDY T & PAMELA M	26750	LB
UNIVERSITY OF NEW HAMPSHIRE	11800	LAND
VALLIER, ROBERT MICHAEL	23600	LB
VALLONE, ANDREW M & MARGUERITE	28350	CLB
VALLONE, ANDREW M & MARGUERITE	1150	LAND
VALLONE, ANDREW M & MARGUERITE	43600	LB
VALLONE, MARK A & CHRISTINE C	19500	LB
VANDERPOT, HERMAN A & MABEL A	49200	LB
VANDERVEER & TIBBETTS	29550	LB
VARNUM, ARTHUR	8800	MH
VATCHER, MARK G & CAROL A	29800	LB
VELLOTTI, ANTHONY R & JANET M	32250	LAND
VERPLOEG, JOHN	30200	CLB
VERRILL & FELLA	8800	LB
VETTERLING, BRUCE E & JAN ANN	30200	LB
VIEL, VICTOR	27800	LB
	5600	
	1250	
	31150	
	7800	
	8250	
	15310	
	7100	
	25200	
	27600	
	5950	
	4100	
	30700	
	39500	
	11100	
	8900	
	19700	
	21400	
	12450	
	11650	
	12950	
	9650	
	3350	
	128150	
	18800	
	15500	
	25300	
	33150	
	13700	
	39700	
	21700	
	8800	
	21950	
	32250	
	1450	
	28750	
	1000	
	7900	
	22300	
	21200	

PROPERTY OWNER	MAP & LOT CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
VIGNEAU, MEREDITH H & GRAYDON E	LB	26750	6800	19950	
VIRGUE, MICHAEL	LB	14650	2450	12200	
VDGLER, ROGER C & ELIZABETH Y	LB	42500	10550	31950	
VON SCHLIEDER, ARTHUR K & JERRIE	LB	30550	7300	23250	
VSH REALTY INC	LB	54950	11250	43700	
WALKER, CAROL E	MH	7650		7650	
WALKER, GEORGE V & MILDRED	BLDG	4000		4000	
WALL, SHIRLEY	LB	30800	9750	21050	
WALSH, THOMAS J JR & DONNA M	LB	20850	7800	13050	
WARCENICZ, GERALD F & JUDY F	LAND	1500	1500		
WARD, WILLIAM W & CATHRINE B	CLB	68500	6900	61600	
WARFIELD, DAVID & JANET	BLDG	4950		4950	
WATSON, FREDERICK J	BLDG	4700		4700	
WATSON, GENEVIEVE E & FREDERICK J	BLDG	4950		4950	
WAYE, OLIVE P	LB	22600	7300	15300	
WAYE, OLIVE P	LAND	11300	11300		
WEBB & HARVEY	LB	58300	50000	8300	
WEBB & HARVEY	LAND	16500	16500		
WEBB, ROBERT	LAND	1800	1800		
WEBB, ROBERT	LAND	24150	24150		
WEBB, ROBERT	LAND	4500	4500		
WEBB, ROBERT	LAND	6950	6950		
WEBB, ROBERT	LAND	100	100		
WEBB, ROBERT	LAND	7750	7750		
WEBB, ROBERT	LAND	5750	5750		
WEBB, ROBERT	LAND	7650	7650		
WEBB, ROBERT	LAND	1700	1700		
WEBB, ROBERT	MH	5950		5950	
WEBB, DONALD	BLDG	9000		9000	
WEEKS, ELIZABETH HARRIET	BLDG	16500	8400	8100	
WELDON, ROBERT & VELNA	MH	16500	8400	8100	
WELENC & HINDS	LB	23050	5650	17400	
WELLS, ANNIE G	LB	23300	4950	18350	
WEND, JOHN C & DIANE M	LB	24700	4500	20200	
WERNER, ROBERT S & LAUREL L	LB	35000	8100	26900	
WEST & TRUE	LB	30950	7900	23050	
WEST, HENRY C JR	LB	23650	7500	16150	
WEST, MRS ETHEL R	BLDG	5350		5350	
WHEELER, JOHN B	LAND	6400	6400		

PROPERTY TAX VALUATIONS - TOWN OF EPPING, N. H.
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PROPERTY OWNER	MAP & LOT	CODE	TOTAL VALUE	LAND VALUE	BLDG. VALUE	LAND USE EXEMPT
WOODWARD, WILLIAM & BARBARA		LB	26700	9650	17050	
WORRALL, JON F & SUSAN H		LB	28650	7550	21100	
WRIGHT, KEVIN		MH	5900		5900	
WYMAN, ROBERT W & ANN M		LB	25750	6050	19700	
YERGEAU, GERARD & THERESA		LB	28150	7000	21150	
YERGEAU, MAURICE G & JENNIFER H		LB	36450	6700	29750	
YERGEAU, PAUL A & SUSAN J		LB	27350	9350	18000	
YERGEAU, RAYMOND & ANITA		LB	26650	3000	23650	
YOUNG, JAMES S & INEZ L		LB	12450	2600	9850	
ZAMPACORTA, GORDON & MILDRED		MH	19700	13450	6250	



IN MEMORY OF NELLIE ELLISON AVERILL

Nellie Ellison Averill, North River Road, was born in Epping, March 20, 1908. She and her husband; Arthur were married for fifty seven years. She died August 31st, 1982 at the age of seventy four. They have four children; Arthur Jr., Richard, Vivian and Susanne.

Mrs. Averill was a very busy person. She loved to garden and she raised her many houseplants and was always ready to swap her plants for any of yours she did not have. In the Fall, there always was a plant and vegetable stand on her lawn where surplus produce and houseplants were sold.

Nellie was a life-long resident of Epping. She was very active in civic organizations and was Ballot Inspector for the Town of Epping for twenty-one years and Library Trustee for eighteen years. We all remember the way Nellie protected and cared for her library, overseeing all the details having to do with this building which was her pride and joy. She also was a member of the New Hampshire Library Trustee's Association and recipient of a Certificate of Merit for her civic work. Nellie also was a Charter Member of the Civic And Fact Finders' Association of Epping.

Nellie attended the Epping Community Church where she was also a member of the Ladies' Aide. She was also a member of the Building Committee for the Carrie Ordionne Junior High School.

Mrs. Averill's interest in basketball and other sports was well known. Before Epping had bus transportation to the games, Nellie and Arthur would fill up their car with players and cheerleaders and take them. All of the Averill children were very active in all sports. Nellie, herself, was an outstanding star forward of the Epping basketball team when she attended Watson Academy. She could also throw a baseball that made her the envy of the boy's team.

Nellie and Arthur transported our Epping Cross Country track team to the New England Competition in Boston.

Nellie was so proud to see Epping win three consecutive state titles in basketball and all the other trophies our teams won. Her wish was to have a permanent place to display these trophies in Epping, a wish she never saw fulfilled.

Nellie, Epping thanks you again for caring.

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