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1950

# Annual Report of the Municipal Officers of the Town of Owl's Head Maine for the Municipal Year Ending December 31, 1950

Owl's Head (Me.)

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ANNUAL REPORT  
OF THE  
MUNICIPAL OFFICERS  
OF THE  
Town of Owl's Head  
Maine  
FOR MUNICIPAL YEAR  
ENDING DECEMBER 31  
1950

MAR 13 1951

# Town Officers 1950

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## **Moderator**

Albert E. MacPhail

## **Town Clerk**

Ellena Fredette

## **Selectmen. Assessors, Overseers of Poor**

Francis L. Dyer    J. Dana Knowlton    John Garnett

## **Tax Collector**

H. S. Montgomery

## **Auditor**

State Department of Audit

## **Constable**

Avard L. Walker

## **Health Officer**

A. B. Borgerson

(Page 3)

**Sealer of Weights and Measures**

Maynard Wiggin

**Superintendent of Schools**

Joseph E. Blaisdell

**School Committee**

Josephine Knowlton

Ernest Brazier

Ruth Lewis

**Forest Warden**

David Knowlton

# Assessors' Report

---

Real Est., Res.	\$172,620 00
Real Est., Non-Res.	223,690 00
<hr/>	
Total Real Estate	\$396,310 00
Personal Est., Res.	20,362 00
Personal Est., Non-Res.	2,310 00
<hr/>	
Total Personal Estate	22,672 00
<hr/>	
Total Real and Personal Estate	418,982 00

## Taxable Personal Estate

11 horses	\$ 530 00
1 bull	50 00
37 Cows	1235 00
12,675 chickens	1937 00
1400 poultry (over 50 in No.)	600 00
Stock in trade	1200 00
40 boats	11,775 00
6 gasoline pumps	570 00
151 radios	2,925 00
3 tractors	250 00
Machinery and equipment	1,600 00
<hr/>	
Total	\$22,672 00

(Page 5)

Assessment of real and personal estate	
Val. x Rate— \$418,982.00 x .069	28,909.76
183 Polls at \$3.00	549 00
Fractional gain	1 09
	<hr/>
Total commitment	29,459 85
Supplemental tax collected	326 18
	<hr/>
Total assessment charged to collector	\$29,786 03

**Appropriations for 1950-51**

Officers' Salaries	\$1300 00
State Aid Road	1056 00
Public Health Nursing	65 00
Salary Supt. of Schools	306 00
Fire Hydrants	200 00
Street Lights	565 00
Current Expense	1500 00
Care of Poor	750 00
Roads and Bridges	500 00
Aid to Dependent Children	900 00
Snow Removal	1000 00
Cemeteries	25 00
Crocketts Beach Road	150 00
Interest on Cripple Creek Bridge	55 20
Appropriation toward retirement of	
Cripple Creek Bridge loan	860 00
Common Schools	4,223 78
Text Books	300 00
Supplies	500 00

(Page 6)

Repairs	275 00
High School Tuition	7400 00
Appropriation for Capital Res. Fund	2000 00
	<hr/>
Total list of appropriations	\$23,930 98
State Tax	3,902 19
County Tax	1,506 40

# Selectmen's Report

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## Current Expense

### CR.

Appropriation	1500 00
Bank Stock Tax	11 64
Lien Charges	44 24
Town Hall Rent	5 00
Dog License Refund	15 47

---

1576 38

### DR.

Marks Printing House, supplies for year	\$51 75
H. S. Montgomery, liens, reg. Mail	32 94
I. Lawton Bray, notary fees	4 80
Knox Reg. of Deeds, transfers, tax lien checks	30 62
W. C. Ladd & Sons, Treas. and Col. Bond	20 00
Francis Dyer, assessing	30 00
J. Dana Knowlton, assessing	30 00
John Garnett, assessing	30 00
State Treas., auditor's report	74 55
J. W. Thomas, cleaning and repairing	



(Page 8)

typewriter	10 50
Gerald Small, trucking chairs for town meeting	4 00
Maynard Wiggin, Sealer of Weights and Measures	5 00
Rockland Animal Hospital, euthanasia of dog	3 50
Courier-Gazette, "No fires" notice	12 00
A B. Borgerson, stamps	45 00
Francis Dyer, phone calls for year	6 27
City of Rockland, fires for year	164 75
The Caslon Press, Inc., town reports, envelopes, tax bills, letter heads	190 80
F. L. Dyer, tax commitment	35 00
Goodnow's Pharmacy, vaccines and supplies for clinics	20 44
Edward Harriman, signs	15 00
Clifton Ross, mowing Owl's Head square	15 00
Charles Stone, mowing Ash Point square	15 00
Branham Printing Co., supplies	3 00
Camden Rockland Water Co., water supplied during drought	27 98
Arthur Decker, repairing and erecting voting booths	3 00
W. H. Glover Co., lights of glass and repairing sash for Town Hall	3 15
O. R. Lawry, Jr, inoculations and physical examinations at clinics	45 00
Dana Knowlton, toll calls for '48 and '49	4 20

(Page 9)

A. Alan Grossman, legal services for 1949 and 1950	40 00
Primary and State elections for 4 town officials	40 00
Transportation charges to Lester's Express Congdon's and Treas. of State for surplus foods	20 01
A. B. Borgerson, Health Officer's Fees	11 20
Albert MacPhail, Moderator, town meeting	5 00
Avard Walker, Constable's Fees	104 00
H. S. Montgomery, 2 percent commmission on taxes	650 70
	<hr/>
Total	\$1818 16
Overdraft	\$241 81

**Officers' Salaries**

CR.

Appropriation	\$1300 00
---------------	-----------

DR.

F. L. Dyer	\$450 00
J. Dana Knowlton	225 00
John Garnett	175 00
H. S. Montgomery	200 00
Ellena Fredette	100 00

(Page 10)

School Board	150 00	
	<hr/>	
		1300 00

**School Nursing**

CR.

Appropriation		\$65 00
---------------	--	---------

CR

State Treasurer		\$65 00
-----------------	--	---------

**Lights**

Appropriation		\$565 00
---------------	--	----------

Owl's Head Grange		9 00
-------------------	--	------

	<hr/>	
		574 00

DR.

Central Maine Power Co.		578 04
-------------------------	--	--------

Overdraft		<hr/> \$ 4 04
-----------	--	---------------

**Hydrants**

CR.

Appropriation		200 00
---------------	--	--------

DR.

Camden-Rockland Water Co.		\$200 00
---------------------------	--	----------

(Page 11)

**Superintendent's Salary**

CR.

Joseph Blaisdell, Superintendent	311 64
----------------------------------	--------

Overdraft	\$ 5 64
-----------	---------

Overdraft due to raise in salary by School Union.

**Poor Accounts Receivable**

STATE CASES

(Cheyne and Cochran)

CR.

State Treasurer	\$957 10
-----------------	----------

DR.

Furnished Supplies	997 83
--------------------	--------

Due from State	\$40 73
----------------	---------

OTHER TOWNS

CR.

Belgrade	\$38 51
----------	---------

DR.

Furnished, later paid	38 51
-----------------------	-------

(Page 12)

CR.

Rockland 712 20

DR.

Furnished supplies 847 70

---

Due from Rockland \$135 55

TOWN POOR

CR.

Appropriation \$750 00

DR.

Ralph Colson

M. B. & C. O. Perry Co. 9.15

Rockland Fuel Co. 8 65

---

17 80

Furnished unsettled case (Gilkey) 13 00

Furnished the following World War II Assistance

Veteran No. 1

Alton Pierce 81 84

Goodnow's Pharmacy 3 00

Bobill's Market 10 00

Central Maine Power Co. 5 85

Boston Shoe Store 16 90

Kalloch Fuel Service 17 76

M. B. & C. O. Perry Co. 112 86

(Page 13)

Oram R. Lawry, Jr., M. D. 3 00

251 21

Additional Aid furnished those receiving statutory aid as follows:

Aid to Dependent Children	184 77
Old Age Assistance	37 88
Owl's Head recipients	42 75
Later paid	42 75

Grand total of Town Poor Acct. 504 66

Balance carried forward \$245 34

**Aid to Dependent Children**

CR.

Appropriation \$900 00

DR.

Paid State Treasurer 568 80

Balance carried forward 331 20

**Cemeteries**

CR.

1949 balance \$108 83

Appropriation 25 00

(Page 14)

Transferred from trust funds	25 37
	<hr/>
	159 20

DR.

C. S. Montgomery, care of lots	42 76
Charles Stone, care of lots	32 00
	<hr/>
Balance carried forward	\$84 44

**1949 Tax Liens**

Colson Ralph	\$ 3 05
Dow, Olive	30 50
Firth, Charles and Hazel	6 10
Goulding, Clarence	18 30
Snowman, Arthur	7 53
Weeks, Ethel R.	84 80
Whitney, Frank	9 16
	<hr/>
	\$123 54

Tax acquired property	\$244 64
Redeemed by Stanley Boynton	84 00
	<hr/>
Balance of Town Property	\$160 64

**State and County Tax**

CR.

Assessment	\$5408 59
------------	-----------

(Page 15)

**DR.**

State Tax	3902 19
County Tax	1506 40
	<hr/>
	\$5408 59

**Roads and Bridges**

**CR.**

1949 balance	\$199 05
1950 Appropriation	500 00
	<hr/>
	699 05

**DR.**

Don Wiley, Ballyhack road	\$ 5 10
Willard Fales, gravel	2 25
Charles Taylor, gravel	1 35
John Fitzsimmons, loading gravel	7 35
A. J. Bird, gravel	1 35
Alfred Fredette, gravel	49 60
Catherine Hurd, gravel	36 70
Charles Montgomery, Ocean Ave. road	9 38
Earl Montgomery, Ocean Ave. road	1 13
Charles Montgomery, cutting bushes, Ballyhack road	14 25
Adriel Post, Ocean Ave. road and New- bert road	6 00
Dana Knowlton, Ocean Ave. road and Newbert road	6 00



(Page 16)

Don Wiley,, Ocean Ave. and Newbert road	21 90
Starr Bros., Inc., clearing Town road at Crescent Beach after storm	56 00
Don Wiley, Ocean Ave. road	28 05
William Blake, work with grader	23 50
Earl Montgomery, work with grader	12 00
Don Wiley, Coopers Beach Road	24 23
Pay-roll, Nelson road and Crockett's Beach	89 55
Don Wiley, Cooper's Beach Road	10 20
	<hr/>
	\$405 89
Balance carried forward	\$293 16

**State Aid Road**

	CR.	
Appropriation		\$1056 00
	DR.	
Pay-rolls, S. A. Road		2436 08
Alfred Fredette, Gravel		333 50
Nina and Leland Perry,, purchase of land		100 00
Treas. State of Maine, tarring state roads		340 68
		<hr/>
		\$3210 26
Due from State		\$2144 26

**Town Road Improvement Fund**

	CR.	
Apportioned by State		\$345 24

(Page 17)

DR.

Town road improvement fund payroll	\$345 24
------------------------------------	----------

**Crockett's Beach Road**

CR.

Appropriated	\$150 00
--------------	----------

DR.

N. E. Metal Culvert Co., culvert	19 60
D. E. Wiley, installing culvert	7 65
Charles Montgomery, installing culvert	2 25
Pay-roll	120 50

---

\$150 00

**Cripple Creek Bridge Loan of \$4,300.00**

CR.

1949 balance	\$73 80
Appropriated for interest	55 20
Appropriated for retirement on loan	860 00
Refund from State	58 44

DR.

First National Bank, interest	\$129 00
First National Bank, retirement on loan	860 00

---

Balance carried forward	58 44
-------------------------	-------

Balance of Loan	\$3,440 00
-----------------	------------

(Page 18)

**Snow Account**

CR.

Appropriated	\$1000 00
State Treasurer	1276 98
	<hr/>
Total	\$2276 98

DR.

Snow and sanding pay rolls	898 11
Treas. State of Maine, salt	58 00
Edwards & Co., salt	9 00
Rockland Fuel Co., salt	13 50
Maine Willys Sales Co., supplies and reps.	12 30
H. H. Crie, wire	75
B. M. Clark, repairs	93 40
Nelson Bros., repairs	1 28
Uno Ilvonen, bal. of snow contract	272 00
Pay-rolls, removing and installing snow fences	350 64
Pay-roll for sand and hauling same for stockpile	179 55
State Highway Commission, refund on high- way commission's error of overpayment by State on snow removal money	561 48
	<hr/>
	\$2450 01
Overdraft	\$173 03

(Page 19)

## **PUBLIC HEALTH NURSING ANNUAL REPORT**

**1950**

The public health nursing program in Owl's Head has made great progress this past year. In a large measure this has been due to the untiring efforts of the Health Council under the leadership of Mrs. Charles Wotton. They not only assisted as usual with the planning and operation of the various clinics but immediately set to work following the school health clinics to find ways of getting the most urgent remedial defects corrected. Through various means they raised funds for eight tonsil operations and assisted in getting ten in all taken care of. Even the transportation to and from hospitals as far away as Waterville for some, was no small task. In addition, one eye correction has also been taken care of by the health council. I am sure everyone will feel deeply grateful to these women for their vision of the need and for the will to work hard to accomplish such fine results in so short a time.

The nurse's time has been divided as usual between the homes, the schools and clinic work. Thirty-three home visits were made to infants, and over thirty to others, both children and adults. Three persons were given tuberculin tests. Some individuals are being followed at State chest and crippled children clinics.

(Page 20)

Three child health conferences were held during the summer. The total number of infants and pre-school children who attended was forty-four. Physical examinations and immunizations against four communicable diseases were given by the conference physician.

Sixteen visits were made to the schools. Conferences were held with the teachers and help offered as far as possible. In the spring forty immunizations were given by Dr. Lawry, Jr. at two school clinics. Also in April and May three other school clinics were conducted. Eighty-four physical examinations were made to children in the three schools by the physician. More than half the children had their parents present which makes for a very much more worth-while program. In November hearing tests were given in all three schools using the audiometer.

Again I extend my appreciation to the health and council members and all in Owl's Head who have helped make this one of the best years for maintaining a healthy community.

Respectfully submitted,

(Mrs.) Ada W. Ames,  
Public Health Nurse  
Dept. Health and Welfare.

# Town Clerk's Report

---

1950

19 Births  
19 Marriages  
15 Deaths  
64 Recordings  
66 Dog Licenses Issued

## CAUSES OF DEATH

Coronary thrombosis  
Generalized arteriosclerosis  
General paralysis  
Cardiac decomposition  
Congenital heart disease  
Brain tumor  
Gangrene  
Severe Arterioclerosis  
Cerebral hemorrhage  
Cerebral thrombosis

Respectfully submitted,

Ellena E. Fredette,  
Town Clerk,  
Owl's Head, Maine

# Treasurer's Report

December 31, 1950

Cash on hand Jan. 1, 1950 \$6,040 49

Receipts:

1950 tax	\$28,944 66
1949 tax	642 90
1950 auto tax	2,591 40
1949 supplemental	12 00
Withholding tax	734 20
Retirement	240 24
1949 liens	85 10
1948 liens	80 50
Interest	73 18
Current Expense	76 35
Lights	9 00
Accts. receivable	15 83
Poor	1,736 53
Hurd Harvey Bond Interest	2 50
Snow Removal	1,276 98
School Fund	3,277 44
Cemetery Trust Funds	25 37
School Supplies	2 98
Sale Town Property	84 00
Common Schools	10 00

(Page 23)

Text Books	68	
1951 Auto tax	271	82
Cripple Creek Bridge refund	58	44
Town Road Improvement	345	24
Accounts Payable		01
	<hr/>	
Total receipts		40,597 34
		<hr/>
Total Cash available		46,637 83
Paid Selectmen's Warrants 1-26		41,874 23
		<hr/>
Cash on hand December 31, 1950		\$4,763 60



# Tax Collector's Report

December 31, 1950

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## VALUATION:

Real Estate Res.	\$172,620 00	
Real Estate Non-Res.	223,690 00	
	<hr/>	
Total Real Estate		\$396,310 00
Personal Estate Res.	20,362 00	
Personal Estate Non-Res.	2,310 00	
	<hr/>	
Total Personal Estate		22,672 00
		<hr/>
Total Valuation		418,982 00

## COMMITMENT:

Valuation x rate at .69	28,909 76	
183 Polls at \$3.00	549 00	
Gain in odd cents	1 09	
	<hr/>	
Total Commitment		29,459 85
Supplemental tax collected		326 18
		<hr/>
Total charges to collector		29,786 03
Cash to Treasurer	28,944 65	

(Page 25)

Less overpayment	1 15	
	<hr/>	
		28,943 50
Uncollected December 31, 1950		\$ 842 53

**Uncollected Taxes Dec. 31, 1950**

RESIDENT:

Cassidy, Albert and Florence	\$31 64
Colson, Ralph	6 45
Dow, Olive	35 54
Dow, Robert	3 00
Dow, Roy and Sylvia	69 93
Drinkwater, Herman	4 75
Everett, George, Est.	82 46
Goulding, Clarence	23 70
Marriner, Katherine	5 10
Marriner, Arthur	3 00
St.Clair, Corabell	20 64
St.Clair, Warner and Gertrude	37 50
Spalding, Harry B.	48 30
Stone, Augustus and Annabell	12 50
Walker, Alma	48 74
Whalen, Ethel	4 30
Willis, Arietta	6 90
Willis, James	38 99
Worcester, Charles E.	4 73
Wotton, Edmund	4 04
	<hr/>
Total Resident	492 27

(Page 26)

NON-RESIDENT:

Bodman, Caroline	6 90
Boynton, Elizabeth heirs	34 50
Brown, Ralph	20 70
Duplissea, Melvin and Dorothy	20 70
Firth, Charles and Hazel	6 00
Herrick, Sarah, Est.	3 45
Huntley, James	20 70
Putnam, G. C. Est.	3 45
Simpson, Selma	5 18
Snowman, Arthur	8 63
Sutela, Michael	3 45
Weeks, Ethel R. Est.	55 20
Whitney, Frank	10 36
	<hr/>
Total Non-Resident	203 57
Paid since final deposit	146 69
	<hr/>
Total uncollected Dec. 31, 1950	\$842 53

# School Department

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To the School Committee and  
Citizens of Owl's Head:

I am submitting my third annual report as your Superintendent of Schools.

Our teaching staff has remained the same as last year with one exception. Mrs. Myra Scammon replaced Mrs. Bertha Thurston at the Ash Point School. All the teachers are doing an excellent job. The school at Ingraham's Hill is very much crowded. No teacher can efficiently teach more than 40 pupils in one room. A large percentage of these boys and girls are in the primary grade. The 7th and 8th grades will not be taken to Rockland after the school year 1951-52. The tuition bill for these grades is over \$2,000.00. The people must decide very soon if they are to provide room for these pupils or continue to pay tuition to some other town. A bill is pending before the state legislature that will permit towns to construct a new building at a low expense to the town.

## REPAIRS:

New fluorescent lights have been installed in the

(Page 28)

Timber Hill and Ingraham Hill schools. The floor and desks at Timber Hill have been sanded and treated with filler. This improves their appearance and makes them much easier to clean. The same treatment should be extended to the other two buildings. This expense cannot be justified if it is possible to start construction of a new building within the year.

We are gradually bringing our textbooks up to date. Some of our books are still in use after 15 or 20 years of service. History and geography books are useless if they do not reflect changing conditions.

It is hoped that the town may secure a music supervisor for the next year. A musical training is very desirable for every child. Pupils going to other schools are especially handicapped because they have had no musical training.

I want to express my gratitude to the school committee, teachers, and citizens who have helped to make this a profitable year for our boys and girls.

Joseph E. Blaisdell.

(Page 29)

**COMMON SCHOOLS EXPENDITURES**

Teaching	\$4813 32
Fuel	701 39
Janitor and Cleaning	82 63
Conveyance	1200 08
Tuition	1463 40
	<hr/>
	\$8260 82

**RESOURCES:**

Appropriation	4273 78
State School Fund	3277 44
Balance	415 29
Sale of hay	10 00
	<hr/>
	7926 51
Overdraft	\$334 21

**Repairs**

Balance	415 29
Appropriation	275 00
	<hr/>
	711 91
Expended	664 02
	<hr/>
Balance	\$ 47 89

(Page 30)

**Textbooks**

Resources:

Appropriation	300 00
Credit	68

Expended:

Overdraft 1949	2 21
Expended	300 24

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302 45

Overdraft	\$ 1 77
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**Supplies**

Resources:

Appropriation	500 00
Credit	2 98

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502 98

Expended:

Overdraft 1949	93 27
Expended	407 68

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500 95

Balance	\$ 2 03
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**High School Conveyance**

Balance	275 00
---------	--------

(Page 31)

From Excise Tax	646 17
	<hr/>
	921 17
Expended	921 17

**High School Tuition**

Balance	316 35
Appropriation	7400 00
	<hr/>
	7716 35
Expended	7274 55
	<hr/>
Balance	\$441 80



# Auditor's Report

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**STATE DEPARTMENT OF AUDIT**

**STATE OF MAINE**

**AUGUSTA**

January 22, 1951

Board of Selectmen  
Owl's Head  
Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Owl's Head have been audited by the State Department of Audit for the period January 1, 1950 to December 31, 1950 inclusive.

The examination was made by Auditor L. J. Hann in accordance with generally accepted auditing standards of municipal accounting applied on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transact-

(Page 33)

ions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and Schedules incorporated in this report present the results of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

Fred M. Berry,  
State Auditor.

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## TOWN OF OWLS HEAD

January 1, 1950 to December 31, 1950

An audit has been completed of the books and records of the town of Owls Head for the year ended December 31, 1950.

The records maintained by the Selectmen, Treasurer, Tax Collector, Assessors and Town Clerk were audited. The system of internal control was reviewed. Accounting records and other support-

ing evidence were examined or tested to the extent deemed necessary, under the circumstances.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the Town at December 31, 1950 and the results of its operations for the year then ended.

ASSETS:

**Cash in Bank (\$4,763.60)**

The cash balance of \$4,763.60 at the year end and was accounted for as follows:

Balance per Bank Statement Dec. 31,'50	\$6,279.31
First National Bank of Rockland, Maine	

Deduct:

Checks Issued but Unpaid	1,515.71
	<hr/>

Balance per Treasurer's Records Dec. 31, 1950	4,763.60
--	----------

All receipts issued for monies received by the Treasurer were checked in detail to the cashbook and to the appropriate accounts in the Selectmen's ledger. It was ascertained that all recorded cash had been promptly deposited in the bank.

**Accounts Receivable (\$2,320.54)**

(Page 35)

The accounts receivable totaled \$2,320 54 at the year end. Of this amount \$2,144.26 was due from the State for State Aid Construction, \$40.73 was due from the State for State Poor, and \$135.55 was from the City of Rockland for Poor Account.

**Taxes Receivable (\$864.06)**

An examination was made of the Assessors' valuation records for 1950 and the related commitment of taxes. The 1950 assessment charged to the collector was accounted for as follows:

Cash Collections	\$28,476.25
Less:	
Interest on Taxes	\$51.89
Overpayment on Taxes	1.15
	<hr/>
	53.04
Net Collections	28,423.21
Abatements	41.40
Discounts	478.89
Taxes Receivable—Dec. 31, 1950	860.53
	<hr/>
Total Assessment Charged to Col.	\$29,804.03

All abatements were found to have been authorized by the Assessors. Discounts allowed as well as interest charged were in accordance with the vote of the taxpayers.

The transactions affecting prior years' taxes re-

(Page 36)

ceivable were reviewed. The balance of \$3.53 was accounted for as follows:

Prior Years' Taxes Receivable, 1-1-'5	\$646.43
Add—Supplemental Taxes	12.00
	<hr/>
Total	658.43
Deduct:	
Cash Collections	\$410.34
Abatements	5.12
Transferred to Tax Liens	239.14
	<hr/>
Total Deductions	654.90
	<hr/>
Prior Years' Taxes Receivable 12-31-'50	\$3.53

The supporting detail on unpaid taxes for all years is shown on Schedules A-12 and A-13.

In connection with the examination of the Tax Collector's records it was noted that no warrant of commitment was given by the Assessors for supplemental taxes. This is required by the provisions of Chapter 81, Section 29 of the revised Statutes of 1944.

#### **Tax Liens (\$151.04)**

During the year uncollected 1949 taxes assessed against real estate totaling \$239.14) were transferred to tax liens. Sales totaled \$165.60 and liens totaling \$55.50 were transferred to tax acquired property. At the year end the tax liens amounted

(Page 37)

to \$152.04, the detail of which is shown on Schedule A-14.

**Tax Acquired Property (\$160.64)**

The tax acquired property acct. totaled \$160.64 at December 31, 1950. During the year matured tax liens totaling \$55.50 were transferred to this account. Sales during the year amounted to \$84.00.

**LIABILITIES**

**Accounts Payable (\$101.47)**

Insofar as could be determined, the accounts payable of the Town were as follows:

Teachers' Pensions	\$100.32
Tax Overpayments— Herbert Montgomery	1.15
	<hr/>
Total	\$101.47

**Notes Payable (\$3,440.00)**

The First National Bank of Rockland, held notes of the Town amounting to \$3,440.00. These are 3 percent notes issued August 10, 1949, and matured within 5 years.

**Reserves and Unappropriated Surplus**

**Capital Reserve Fund (\$12,249.90)**

(Pag 38)

The operation of this fund for the year are summarized as follows:

Fund Balance 1-1-'50		\$9,934.00
Additions:		
Interest earned	\$315.90	
Appropriations	2,000.00	
	<hr/>	
Total Additions		2,315.90
		<hr/>
Fund Balance 12-31-'50		\$12,249.90

**Reserve for Authorized Expenditures (\$1,155.58)**

The balance of various accounts carried forward to the ensuing year amounted to \$1,155.58. As compared with balances carried forward from the previous year, a decrease of \$478.03 was indicated. This decrease resulted from the decrease in the school accounts less the increase in the charity accounts.

**Unappropriated Surplus (\$3,560.83)**

A net increase of \$2,598.30 was reflected in the surplus account as compared with the balance at the close of the previous year. The change in the account is summarized as follows:

Unappropriated Surplus—1-1-'50		\$962 58
Increase:		
Note paid by appropriation	\$ 860.00	

(Page 39)

Excess of Available funds over expenditures	1,738.30
	<hr/>
Total Increase	2,598.30
	<hr/>
Unappropriated Surplus—12-31-'50	\$3,560.83

### Revenues and Expenditures

#### Excess of Available Funds Over Expenditures (\$1,738.30)

A comparative statement of revenue and expenditures is presented for the 1950, 1949 and 1948 years which discloses that available funds exceeded expenditures for each year. For the 1950 year the excess of available funds over expenditures amounted to \$1,738.39. This represents an increase of \$128.74 over 1949.

Revenues reflect an increase of \$6,032.26 for 1950 as compared with 1949. This increase was caused principally by the increase in the tax commitment and in the revenue from the State of Maine. The revenue from the State of Maine increased \$1,186.47. This increase occurred principally in State Aid Construction (\$757.76). Snow Removal (\$561.48) and State Poor (450.13).

Expenditures reflect an increase of \$1,543.84 for 1950 as compared with 1949. Major changes in expenditures were the increases in Education



(Page 40)

(\$3,327.16) Charities (\$867.04) and Municipal Indebtedness (\$860.00) and the decrease in Highways and Bridges (\$3,547.66). The increase in the Education Accounts resulted principally from the increased cost of operations and an increase in the amount of high school tuition paid. The increase in the Charities Accounts occurred principally from increased expenditures for State and Other Town's Poor. Because of the completion of the work on the Cripple Creek Bridge in 1949, the total cost for Highways and Bridges was less in 1950 than in 1949.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The following opinion was rendered by the Department of Attorney General on this point.

"The municipal officers are bound by the terms of the articles in the warrant calling the town meeting providing for the expenditure of money. The officers should not spend more than the taxptyers appropriated at town meeting, unless the statute expressly authorizes an expenditures in excess of the appropriation."

The provisions of Chapter 84, Section 81, of the Revised Statutes of 1944, however, relates to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the expenditure in excess of the appropriation."

(Page 41)

### Trust Funds

**Time Deposits (\$1,657.04)**

**Investments (\$100.00)**

The time deposits and the investments of the trust funds were verified by examination of the bank passbooks and the U. S. Defense Bond. It was determined that all interest earned had been accounted for. Expenditures appeared to have been in accordance with the terms of the trusts.

### General

Excise tax collections deposited with the Treasurer amounted to \$2,863.22. The following receipts issued by the Collector were examined the total of which was in agreement with deposits as recorded by the Treasurer.

1950 Receipts Numbers 37,597 to 37,938	\$2,591.40
1951 Receipts—Numbers 31,851 to 31,866	271.82
	<hr/>
Total	\$2,863.22

A corporate surety bond for \$4,000.00 was furnished by the Maine Bonding and Casualty Company for Herbert S. Montgomery, Treasurer and Collector.

Vouchers, payrolls and cancelled checks representing one month's expenditures were examined in detail with no exceptions being noted.

(Page 42)

Requests for verifications were mailed on a representative number of the items of accounts receivable, and tax liens. Should any variations be noted as a result of these verifications, the proper municipal officials will be notified.

### **Recommendations**

It is believed that the following recommendations is worthy of consideration by the municipal officers:

Supplemental taxes be committed in accordance with the requirements of Chapter 81, Section 29,, of the Revised Statutes of 1944.

(Page 43)

**TOWN OF OWLS HEAD**  
**Comparative Balance Sheet**

GENERAL FUND

ASSETS

	Dec. 31, 1950	Dec. 31, 1949
Cash in Bank	\$4763 60	\$6040 49
Accounts Receivable (Sched. A-1)	2320 54	138 12
Taxes Receivable (Sched. A-2)	864 06	646 43
Tax Liens (Sched. A-3)	151 04	133 00
Tax Acquired Property (Sched. A-4)	160 64	189 14
Capital Reserve Fund (Sched. A-5)	12,247 90	9,814 00
	<hr/>	<hr/>
TOTAL—GENERAL FUND	\$20,507 76	\$16,961 18

TRUST FUND

ASSETS

Time Deposits (Sched. A-9)	\$1,657 04	\$1,654 35
Due from General Fund		22 34
Investments (Sched. A-9)	100 00	100 00
	<hr/>	<hr/>
TOTAL—TRUST FUNDS	\$1,757 04	\$1,776 69

Dec. 31, 1950

Dec. 31, 1949

LIABILITIES

SURPLUS

Accounts Payable (Sched. A7)	\$ 101 47	\$ 108 70
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(Page 44)

Due Trust Funds		22 34
Notes Payable (Sched. A-8)	3,440 00	4,300 00
RESERVES		
Capital Reserve Fund (Sched. A-6)	12,249 90	9,934 00
Reserve for Authorized Expenditures (Exhibit D)	1,155 58	1,633 61
Unappropriated Surplus (Ex.-C)	3,560 83	962 53
	<hr/>	<hr/>
TOTAL GENERAL FUND	\$20,507 78	\$16,961 18
LIABILITIES		
Principals (Sched. A-9)	1,735 11	1,735 11
Unexpended Income (Sched A-9)	21 93	41 58
Unexpended Income (Sched. A-9)	21 93	41 58
	<hr/>	<hr/>
TOTAL —TRUST FUNDS	\$1,757 04	\$1,776 69

# TOWN WARRANT

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COUNTY OF KNOX, ss:

To Avard L. Walker, a Constable in the Town of Owl's Head, in the County of Knox.

GRREETING:—

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Owl's Head, qualified by law to vote in Town Affairs, to assemble at the Town Hall in said town on the 12th day of March, 1951 at 7 o'clock in the evening to act upon the following articles, to wit:—

Art. 1. To choose a moderator to preside over the meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To hear and act upon the report of the Selectmen, Assessors, Overseers of the Poor, Road Commissioner, Town Clerk, Treasurer, Tax Collector and Superintendiing School Committee

(Page 46)

Art. 4. To chhoose three Selectmen for the ensuing year.

Art. 5. To choose three Overseers of the Poor for the ensuing year.

Art. 7. To choose a Treasurer for the ensuiing year.

Art. 8. To choose a Tax Collector for the ensuing year.

Art. 9. To vote "yes" or "no" for a Road Commissioner and to choose a Road Commissioner if the vote is "yes."

Art. 10. To choose a member of the Superintending Schol Committee for the ensuing three years.

Art. 11. To see what scale of wages the Town will vote to pay for the ensuing year.

Art. 12. To see what sum of money the Town will vote for Officers' salaries.

Art 13. To see if the Town will raise and appropriate \$65.00 for public health nursing in Owls Head. Said sum to be expended by the Maine Department of Health and Welfare.

Art 14. To see if the town will vote to build a new school house.

(Page 47)

Art. 15. To see what method of financing the town will use for the construction of a new school building and what sum the town will vote to raise for this purpose.

Art. 16. To see if the town will choose a building committee to take charge of the construction of a new building.

Art. 17. To see if the town will vote to raise the sum of \$300.00 for the teaching of music in the schools.

Art. 18. To see if the town will vote to install a hydrant at the south side of Ingraham's Hill near the Government meter, or move the present hydrant at the top of Ingraham's Hill to the above mentioned location.

Art. 19. To see what sum of money the town will vote to raise for fire hydrants.

Art. 20. To see what sum the town will raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended.

Art. 21. To see if the town will vote to raise and appropriate a sum of money (approximately



(Page 48)

\$200.00) to finish the repair of the beach road that leads down to Crockett's Beach.

Art. 22. To see if the town will vote to raise \$200.00 to repair damage done by the November storm, from town landing to Glover's property at Crescent Beach.

Art. 23. To see what sum of money the town will vote to raise and appropriate for town roads and bridges.

Art. 24. To see if the town will vote to expend the sum of seven hundred dollars (\$700.00) on the Ballyhac road, beginning at Drew's corner and ending at the East and West lines of the Elmer Curtis land so called. Bulldozer to be used on ditches, and gravelled in center with remainder of money. Work to be completed by June 1, 1951.

Art. 25. To see if the town will vote to appropriate the sum of \$125.00 for the purchase of small forest fire equipment such as: Indian tanks, spades, axes, fire rakes, pails, etc.

Art. 26. To see whether or not the town will vote to raise and appropriate the sum of Fifty Dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with

(Page 49)

the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 27 To see what sum of money the town will vote to raise for current expense

Art. 28. To see if the town will vote to raise \$565.00 for street lights.

Art. 29. To see what sum of money the town will vote to raise for the salary of the Superintendent of Schools.

Art. 30. To see what sum of money the town will vote to raise for the care of the poor.

Art 31 To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children.

Art. 32. To see what sum of money the town will vote to raise for snow removal.

Art. 33. To see if the town will vote to raise the sum of \$50.00 for interest on the Cripple Creek Bridge Loan .

Art. 34. To see what sum of money the town will vote to raise for retirement of the Cripple Creek Bridge loan. (voted in 1949 to retire this loan in five years)

(Page 50)

Art. 35. To see what sum of money the town will vote to raise for Common Schools.

Art. 36. To see what sum of money the town will vote to raise for School Text Books.

Art. 37. To see what sum of money the town will vote to raise for School Supplies.

Art. 38. To see what sum of money the town will vote to raise for School Repairs.

Art. 39. To see what sum of money the town will vote to raise for High School Tuition.

Art. 40. To see if the town will vote to pay transportation of the High School pupils on Wood's Bus. If the vote is "yes" to see what action the town will take with reference to raising the necessary money to cover said transportation cost.

Art. 41. To see if the town will vote to raise and appropriate \$200.00 for Civil Defense, as recommended by the state director.

Art. 42. To see if the town will vote to authorize the Assessors to recind any amounts appropriated by the town for State Highway construction in excess of the amount required to meet State Apportionments.

Art. 43. To see if the town will vote to adopt

(Page 51)

the following in regard to the collection of taxes. Taxes shall become due and payable on August first of current year a discount of 3 percent will be allowed if payment is made within thirty days of date of tax bills; interest will be charged on all amounts unpaid after August first. Delinquents will be dealt with according to the law provided for that purpose. If the vote is "no" some other method must be adopted.

Art. 44. To see if the town will vote to authorize the Selectmen on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they may deem advisable, to execute quit claim deed on such property and to advertise land or property in local paper prior to sale.

Art. 45. To see if the town will vote to raise a sum of money to be expended on the cemeteries in the town of Owls Head.

Art. 46. To see if the town will raise and appropriate a sum of money for the Capital Reserve Fund (School and Town Hall Building Fund).

Art. 47. To see if the town will vote to authorize the Selectmen to issue notes for temporary loans.

Art. 48. To transact any other business which

(Page 52)

may legally come before said meeting.

The Selectmen give notice that they will be in session at the Town Hall at 6.30 O'clock P. M. for the purpose of correcting the list of voters.

Given under our hand this 24th day of February, 1951.

Francis L. Dyer  
J. Dana Knowlton  
Jack Garnett  
Selectmen of Owl's Head, Maine.

Attest

Avard L. Walker, Constable.

(Page 53)

**APPROPRIATIONS FOR 1951-52**

Officers' Salaries	\$1300 00
Superintendent's Salary	318 00
Current Expense	1500 00
Public Health Nursing	65 00
Lights	565 00
Hydrants	200 00
Roads and Bridges	400 00
Snow Removal	1000 00
State Aid Road	1066 00
Care of Poor	500 00
Aid to Dependent Children	569 00
Cemeteries	25 00

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**OWL'S HEAD SCHOOL BUDGET 1951-52**

Teaching	\$5100 00
Fuel	725 00
Janitor and Cleaning	100 00
Conveyance	1200 00
Tuition	2300 00
1950 Overdraft	344 00
	<hr/>
	\$9769 00
State Funds	2550 00
	<hr/>
To be raised	\$7219 00

(Page 54)

High School Tuition	7600 00
High School Conveyance	900 00
Textbooks	325 00
Supplies	500 00
Repairs.	600 00