

REPORT OF THE SEWER DEPARTMENT.

CITY ENGINEER'S OFFICE, CITY HALL,
CONCORD, N. H., December 31, 1914.

To the Board of Public Works:

The fourth annual report to this Board, showing the expenditures for construction, repairs, flushing, tools and general maintenance of the several sewer precincts of the city, containing a statement of the funds available for the work, is herewith submitted, together with some suggestions as to the needs of the city precinct.

CITY PRECINCT.

The new main laid in South State Street, from South Main Street to Downing Street, will afford much needed relief to the district served by this line. This sewer was laid at a greater depth than the old one and will enable the dwellings at its southerly end to properly drain into it, which has been practically impossible with the old sewer. This sewer replaced a line of fifteen-inch pipe with twenty-four- and twenty-inch Akron pipe, laid in the old trench but deeper. The twenty-four-inch pipe extends from South Main Street to West Street and the twenty-inch pipe from West Street to Downing Street.

The sewers in Washington, Beacon and Rumford Streets are too small for the duty they are called upon to perform and should be relieved in the immediate future, as the complaints from this district are constantly increasing. Your Board are familiar with the claims for flooded premises and have seen the conditions existing in this portion of the city.

New sewers have been laid in Palm Street, Dartmouth Street, Kensington Road and extensions made in Prospect Street and Gladstone Street.

The work in Palm Street was the most expensive of this

season's undertakings, as we had to practically grade the upper end of the street, at an expense of some \$200.00, which amount should not be assumed by the Sewer Precinct. In South State Street we had to provide for the disposal of the sewage flowing in the old sewer, which we did by pumping. At the southerly end of this work, where we were below the level of the old work, much ground-water was encountered, which added to the expense of relaying this line.

The spring flushing of the entire system was made as usual, but the lateness of the season's work did not permit the fall flushing of the entire system.

BRIDGES.

The bridge at Richardson's Mill, having become unsafe for anything but the lightest traffic, was condemned and a new bridge was constructed which will safely carry any traffic likely to come upon the highway.

The Berlin Construction Company, of Berlin, Conn., were the successful bidders on the superstructure, for the sum of \$1,852.00.

Repairs to the Concord masonry consisted of putting a reinforced concrete jacket around the old abutment. Bids were solicited for this work and only one bid was received, which bid was for the sum of \$1,200.00.

This bid seemed excessive and your board instructed the city engineer to construct this work with day labor, which was done for the sum of \$731.08.

The total cost of replacing this work was as follows:

Paid for masonry,	\$731.08
bridge,	926.00
plans,	100.00
street department, railing, etc.,	13.56
mayor, auto hire,	2.00
grading,	29.00
gravel,	5.00
	<hr/>
	\$1,806.64

Labor and materials used on Pembroke abutment,	\$112.95
Cement sold sewer department,	21.00
	<hr/>
	\$133.95
Expended as above,	1,806.64
	<hr/>
Total expended,	\$1,940.59
Appropriation,	\$ 2,000.00
Expended,	1,940.59
	<hr/>
Balance,	\$59.41
Plus credits for labor and materials,	133.95
	<hr/>
Net balance,	\$193.36

The bridges over the Merrimack River and the Contoocook River were examined by Mr. John W. Storrs and your engineer, in pursuance of a vote of your Board, April 8, 1914, and a report made to you under date of June 3, 1914.

On November 9, 1914, it was "Voted that the city engineer, Mr. Storrs and the superintendent of streets be a committee to secure data relative to new bridges (to take place of those not up to standard as recommended by the city engineer's report) giving length of stringers, spans, etc., and estimate of cost."

On November 10, 1914, at a meeting held at the Pembroke Bridge it was "Voted that steps be taken looking to the erection of a new steel bridge and that the city engineer and Storrs & Storrs, get specifications and estimates for the same with planked, wood block paving and concrete roadways."

Under the vote of November 10, plans were made by Storrs & Storrs for a bridge with a concrete slab floor with a coal-tar wearing surface.

These plans were submitted to your Board, adopted, bids secured and the contract awarded to the Berlin Construc-

tion Company of Berlin, Conn., for the sum of \$23,993.00 and the contract will be signed early in January.

On your vote of November 9, your committee visited the bridges and the report of Mr. John W. Storrs and your engineer, under date of December 14, 1914, was presented to your Board. The superintendent of streets did not join with us in this report.

Under action of your Board following this last report, plans and specifications were prepared for the Federal, Sewall's Falls, Main Street, Penacook and the Borough bridges and bids asked for early in January, 1915.

The floors of the Soucook River bridges, with the exception of the Richardson's Mill bridge, need strengthening to properly carry the allowable loads which may come upon them.

There are a number of smaller bridges in the city which need rebuilding to safely carry the legal loading. In some cases the masonry should be rebuilt.

Plans for a garage and heating plant for the same to be built on the city stable lot were made at the request of your Board.

Plans for an addition to the police station, with three stall garage on the lower floor and a ward room on the second floor were made under the direction of your Board.

Lines and grades were given for macadam roadways on South Street, North State Street, East Penacook Street, Pleasant Street; Washington Square, Merrimack Street and Bye Street, Penacook, and for gravel roads on the Hopkinton and Pittsfield roads.

The monthly measurements for coal-tar concrete walks and roadway repairs were made, statements of the square yards laid, cost and location of same shown and these statements turned over to the parties ordering the work done.

Following is a detailed account of work done in the various sewer precincts.

NEW WORK, 1914.

PROSPECT STREET.

240 feet of 10-inch laid.

Paid for labor,	\$104.03
trucking,	4.00
brick,	3.00
cement,	2.15
pipe,	85.72
oil,	.60

 \$199.50

Average cost per lineal foot, \$0.831+.

Material excavated, sand.

PALM STREET.

854 feet of 10-inch laid.

Paid for labor,	\$1,203.63
pipe,	238.96
cement,	19.35
brick,	47.18
trucking,	92.00
castings,	23.43
blacksmith,	37.98
hardware,	13.96
medical,	3.00
oil,	1.80

 \$1,681.29

Average cost per lineal foot, \$1.968+.

Material excavated, gravel, rock and hardpan.

SOUTH STATE STREET.

694 feet of 24-inch pipe laid.

480 feet of 20-inch pipe laid.

Paid for labor,	\$2,295.73
brick,	69.05
pipe,	1,456.32

Paid for cement,	\$46.50
trucking,	92.75
hardware,	31.56
lumber,	6.14
blacksmith,	18.15
oil and gasoline,	21.95
jute,	42.67
coal-tar concrete,	85.92
castings,	67.50

\$4,234.24

Average cost per lineal foot, \$3.606+.

Material excavated, sand, gravel and clay.

GLADSTONE STREET.

154 feet of 10-inch pipe laid.

Paid for labor,	\$188.05
pipe,	44.62
trucking,	11.00

\$243.67

Average cost per lineal foot, \$1.582+.

Material excavated, gravel and rock.

DARTMOUTH STREET.

410 feet of 10-inch pipe laid.

Paid for labor,	\$127.08
pipe,	123.04
cement,	8.60
trucking,	9.50
brick,	11.50
hardware,	.88
castings,	1.25
oil,	1.60

\$283.45

Average cost per lineal foot, \$0.691+.

Material excavated, sand.

KENSINGTON ROAD.

194 feet of 8-inch pipe laid.	
Paid for labor,	\$135.31
pipe,	45.76
brick,	11.50
blacksmith,	6.15
cement,	8.35
trucking,	9.75
castings,	11.25
	<hr/>
	\$228.07

Average cost per lineal foot, \$1.175+.
Material excavated, hardpan and boulders.

REPAIRS.

Thorndike Street,	\$4.17	
North State Street,	2.75	
Lyndon Street,	18.83	
Beacon Street,	1.50	
Downing Street,	.75	
Wall Street,	10.67	
Dakin Street,	4.83	
South Spring Street,	3.33	
	<hr/>	\$46.83
Flushing sewers,		148.67
Tools,		253.76
		<hr/>
		\$449.26
Paid for new work,		6,870.22
		<hr/>
Total expended for construction and repairs,		\$7,319.48
		<hr/>
Funds available for construction and repairs,		\$7,647.90
Expended,		7,319.48
		<hr/>
Unexpended balance December 31, 1914,		\$328.42

Sewers laid, 1914, 3,026 feet.

Sewers built in city precinct to December 31, 1914.

6-inch pipe,	1,928	ft.
8-inch pipe,	25,657	"
10-inch pipe,	54,395	"
12-inch pipe,	39,427	"
15-inch pipe,	11,646	"
18-inch pipe,	7,134	"
20-inch pipe,	5,029	"
24-inch pipe,	4,066	"
30-inch pipe,	1,086.5	"
Brick, 12-inch x 14-inch,	2,758	"
14-inch x 22-inch,	350	"
16-inch x 24-inch,	1,848	"
20-inch x 32-inch,	2,527	"
24-inch x 36-inch,	17,937	"
28-inch x 48-inch,	883	"
24-inch circular,	1,515.5	"
30-inch "	402	"
38-inch "	4,080	"
24-inch cast-iron,	1,576	"
30-inch cast-iron,	1,054.5	"
42-inch segmental block,	1,055	"
42-inch brick and concrete,	246	"
60-inch brick and concrete,	1,450	"
Total to date,	188,050.5	ft.
Total miles in city precinct to date,	35.615+	

WEST CONCORD SEWER PRECINCT.

Spring flushing was made in this precinct at an expense of \$12.22; there was also expended the sum of \$13.97 for labor and materials used in raising manholes and lampholes in North State Street where it was macadamized.

Expended on account of flushing,	\$12.22
Expended on account of changing manholes,	13.97
Total expended,	\$26.19

BOARD OF PUBLIC WORKS.

359

Funds available for construction and repairs,	\$127.07
Expended,	26.19
	<hr/>
Balance,	\$100.88

EAST CONCORD SEWER PRECINCT.

No money was expended in this precinct during the past season, leaving an unexpended balance of \$127.53.

SAINT PAUL'S SCHOOL SEWER PRECINCT.

There was expended in this precinct on repairs in Hopkinton Road, \$16.50. On repairs to Outlet, \$44.50. Making total expenditures of \$61.00.

There was a balance from 1913 of \$17.55; expended, \$61.00; overdraft, \$43.45.

For the many courtesies extended to this department, I wish to express my appreciation.

Respectfully submitted,

W. B. HOWE,
City Engineer.

REPORT OF BOARD OF HYDRANT COMMISSIONERS.

CONCORD, N. H., December 31, 1914.

To the Board of Mayor and Aldermen:

The ninth annual report of this board giving its recommendations to the Water Board and the number of hydrants set during the year 1914, is herewith submitted.

On May 18, it was voted to recommend the installation of the following hydrants:

One at Kensington Road, on Pleasant Street; one at Stevens Avenue, on Pleasant Street; two between the cottage on the Eddy property and the residence of Eben B. Chesley, on Pleasant Street; one between Mr. Chesley's and Mr. Chapman's, on Pleasant Street, also a high-service hydrant on North State Street, opposite the residence of Andrew Abbott.

In Penacook it was recommended that a four-way hydrant be placed at the southwesterly corner of the grass-plot in Washington Square, and that the hydrant in the square be moved into Washington Street.

All of the above-mentioned hydrants were set, excepting the one on North State Street opposite the residence of Mr. Andrew Abbott.

Respectfully submitted,

WILL B. HOWE,

W. C. GREEN,

PERCY A. SANDERS,

Board of Hydrant Commissioners.

REPORT OF BOARD OF EXAMINERS OF PLUMBERS.

CONCORD, N. H., December 31, 1914.

To the Board of Mayor and Aldermen:

The fifteenth annual report of this board is herewith submitted.

The present membership of the board is as follows: Patrick A. Clifford, a journeyman plumber, Chairman; Charles H. Cook, M. D., and Will B. Howe, City Engineer, Clerk of the board.

Nine meetings were held during the year and nine men examined: Four for master plumber's licenses, of which number one received a license and the other three failed to meet the requirements of the board. Five were examined for journeymen plumber's licenses, all of whom passed the requirements.

One journeyman's license was issued to an applicant for a master's license.

The total receipts of the board were \$35.50, for which amount the clerk of the board holds the receipts of the city treasurer. There was expended for postage, \$1.00, for supplies, \$8.80, making a total of \$9.80.

The accompanying table gives the names of all plumbers authorized by this board to work at the business of plumbing for the year ending March 31, 1915; the date of renewal and expiration of their licenses, or certificates, the date of examination opposite the names of men examined and the fees received.

PLUMBERS' CERTIFICATES AND LICENSES ISSUED AND RENEWED DURING 1914.

Name	Certificate Number	License Number	Class of Plumber	Date of Renewal	Date of Expiration	Fee	Examination
Brenan, Wilfred W.		71	Journeyman		March 31, 1915	\$1.00	April 14, 1914.
Brown, Arthur W.		70	Master		"	1.00	"
Bishop, William J.		27	"	April 6, 1914	"	.50	Nov. 6, 1914.
Bateman, Charles W.		3	Journeyman	March 18, 1914	"	.50	
Runtan, Arthur W.		20	Master	"	"	.50	
Bean, W. Arthur	1	41	Journeyman	"	"	.50	
Beaudett, Joseph P.		13	Master	"	"	.50	
Babb, Elmer E.		73	Journeyman	"	"	.50	
Carlton, Walter A.		25	Master	April 2, 1914	"	1.00	May 14, 1914.
Corey, Edward C.		4	Journeyman	April 2, 1914	"	.50	
Converse, Frederik F.		51	Master	March 2, 1914	"	.50	
Cooper, Albert	14		Journeyman	April 2, 1914	"	.50	
Clifford, Mary E.	14		Master	March 2, 1914	"	.50	
Clifford, Patrick A.		23	Master	April 2, 1914	"	.50	
Cherrier, Louis J.		18	Journeyman	March 17, 1914	"	.50	
Donovan, Edward F.		43	Master	April 3, 1914	"	.50	
Edgeworth, Edward F.		63	Journeyman	March 24, 1914	"	.50	
Farrar, Merton D.		54	"	Sept. 23, 1914	"	.50	
Fahay, John L.		62	"	March 27, 1914	"	.50	
Griffin, C. Nelson		58	"	"	"	.50	
Goldsmith, Charles A.		69	"	April 31, 1914	"	.50	
Hoyle, Albert	2		Master	April 24, 1914	"	.50	
Hood, Seth R.	9		Journeyman	March 19, 1914	"	.50	
Harwood, George A.		75	Master	April 1, 1914	"	1.00	Sept. 16, 1914.
Illingsworth, Ernest		74	Journeyman	"	"	1.00	"
Johns, William		26	Master	March 30, 1914	"	.50	
Johnson, Thomas		8	Journeyman	"	"	.50	
King, Philip	11		"	April 31, 1914	"	.50	
Kennedy, Harry H.		64	"	"	"	.50	
Lemire, Adelard J.			Master	"	"	.50	
Lee, William A.	4		Journeyman	"	"	.50	
Leary, P. H. D.	12		Master	"	"	.50	
Lee, Michael J.	10		Journeyman	"	"	.50	
Mahoney, Everett S.		72	Master	April 19, 1914	"	1.00	May 4, 1914.
Milton, George S.	8		Master	April 3, 1914	"	.50	

Macharg, Foster E.	56		Journeyman	April 1, 1914	March 31, 1915	.50	May 4, 1914.
Morin, John Jr.	47		"	March 31, 1914	"	.50	
Morgan, Manley W.	16		Master	April 6, 1914	"	.50	
McCarthy, Charles	67		Journeyman	April 1, 1914	"	.50	
McDermott, William	65		"	March 31, 1914	"	.50	
McGuire, William H.	2	10	"	April 13, 1914	"	.50	
Nichols, G. Arthur	2		Master	April 15, 1914	"	.50	
O'Brien, Richard	24		Journeyman	June 29, 1914	"	.50	
Parmenter, Harris S.	40		Master	April 19, 1914	"	.50	
Riley, Henry	52		Journeyman	March 31, 1914	"	.50	
Robinson, Arthur W.	3		"	April 3, 1914	"	.50	
Robins, Willis H.	9		Master	March 27, 1914	"	.50	
Regan, William L.	11		Journeyman	April 17, 1914	"	.50	
Smith, John C.	59		Master	May 15, 1914	"	.50	
Stanley, William H.	60		Journeyman	March 16, 1914	"	.50	
Speed, Clarence J.	17		"	April 4, 1914	"	.50	
Turnbull, Frank	7		Master	April 2, 1914	"	.50	
Trask, Albert S.	9	11	"	March 31, 1914	"	.50	
Trotter, William	7		"	April 1, 1914	"	.50	
Worthen, Albert L.	9		"	July 8, 1914	"	.50	

Respectfully submitted,

PATRICK A. CLIFFORD,
 CHAS. H. COOK, M.D.,
 WILL B. HOWE,
Board of Examiners of Plumbers.

REPORT OF THE CEMETERY COM- MISSIONERS.

To the Board of Aldermen:

By the report of the superintendent the amount placed at our disposal for the year 1914 for the Old North Cemetery was \$621.26 and we have expended \$618.67, and for Blossom Hill Cemetery we received \$6,017.85 and expended \$6,763.20 for the detailed account of which we refer you to the report of the City Treasurer. The burials for the year have been in Blossom Hill Cemetery, two hundred and eight (208), and in the Old North Cemetery, fourteen (14). The Chapel has been used nine (9) times.

On October 1st, Edward A. Moulton, who has been superintendent for the past twenty-one years, resigned, and Fred N. Hammond was elected to fill the vacancy and the following resolution was passed by the commissioners:

Resolved: That this Board, having accepted the resignation of Edward A. Moulton as Superintendent of Cemeteries, after a continuous service of twenty-one years, desires to place upon record our full appreciation of the kindly and efficient manner in which Mr. Moulton has performed the exacting duties of that office. During his administration it has fallen to his sad lot to consign to their last resting place, more than four thousand (4,000) of our citizens, and his dignity and courtesy at all times have been a credit to our city.

“In his management of public funds he has been honest, careful and conservative; and we extend to him at this hour of parting, our best wishes for a long life and continuous prosperity.”

The building of a new fence at the Old North Cemetery is very much needed and a special appropriation for that

purpose should be made. The usual appropriation for Blossom Hill Cemetery will probably be all that will be needed.

CHAS. J. FRENCH, *Mayor*.
 GEORGE A. FOSTER,
 FRANK J. PILLSBURY,
 CHAS. G. REMICK,
 FRANK P. ANDREWS,
 JOHN E. ROBERTSON,
 JOHN P. GEORGE.

To His Honor the Mayor and Board of Aldermen:

The Millville Cemetery Committee respectfully submit the following report of the receipts and expenditures for the year 1914:

RECEIPTS.

	Balance on account 1915,	\$57.09	
	Interest on trust funds,	56.00	
Jan.	F. Dodge Stoner,	8.00	
June 5	Mrs. Pike,	2.00	
Oct. 24	City Treasurer,	75.00	
Dec. 26	F. G. Proctor,	2.00	
30	Walter Nutting, on half lot No. 149,	7.50	
			\$207.59
			199.40
			<hr/> \$8.19

EXPENDITURES.

May 9	F. G. Proctor, labor,	\$10.00
June 3	F. G. Proctor, labor,	27.00
July 1	F. G. Proctor, labor,	19.00
Aug. 15	A. H. Britton,	2.25
Oct. 27	F. White, irons and sharpening mower,	11.00

Oct. 28	F. G. Proctor, labor,	\$60.00	
Nov. 4	Water bill,	6.00	
	Thompson & Hoague,	4.00	
	W. Dole,	1.15	
14	I. T. Chesley, loam,	22.50	
18	A. H. Britton, roller and fer- tilizer,	16.50	
Dec. 30	F. G. Proctor,	20.00	
			\$199.40

J. N. ABBOTT,
A. S. TRASK,
FRANK G. PROCTOR,
Committee.

To His Honor the Mayor and Board of Aldermen:

The following is the report of West Concord Cemetery for 1914:

Jan. 1	Cash on hand,	\$3.87	
	Sale of lots,	187.00	
			\$190.87
	PAID OUT.		
	W. F. Thayer, one-half sale of lots,	\$93.50	
	G. R. Parmenter,	5.00	
	L. S. Parmenter,	17.35	
			115.85
1915			
Jan. 1	Cash on hand,	\$75.02	

G. R. PARMENTER,
Treasurer.

To His Honor the Mayor and the Board of Aldermen:

Your committee on cemeteries in East Concord submit the following report for the year 1914:

PINE GROVE CEMETERY.

RECEIPTS.

Appropriation,	\$150.00	
One-half sale of lot,	2.50	
	<u> </u>	\$152.50

EXPENSES.

Paid city treasurer for one-half sale of lot,	\$2.50	
Scott French, labor, etc.,	148.50	
Balance for appropriation,	1.50	
	<u> </u>	\$152.50

OLD FORT CEMETERY.

RECEIPTS.

Appropriation,		\$25.00
----------------	--	---------

EXPENSES.

Paid Scott French, labor,	\$22.50	
Balance of appropriation,	2.50	
	<u> </u>	\$25.00

SCOTT FRENCH,
Secretary.

REPORT OF CITY SOLICITOR.

To the Board of Aldermen:

Definite progress has been made during the past year with the cases in which the City of Concord is interested, especially the tax cases.

The case of *Jennie P. Martin v. Concord*, with which the board is quite familiar, has been settled.

Woodworth & Co. v. Concord, which is a petition for abatement of taxes, was tried before the tax commission August 13th. The commission has not yet filed its findings of fact. When it does, in all probability, this case will go to the supreme court and there be finally decided. The question is whether the assessors are limited to taxing as stock in trade simply the goods on the shelves or whether the total assets used in carrying on the business may be included.

Roselle M. Day v. Concord is another petition for abatement of taxes, the petitioner contending that the assessors over-valued the Sanborn block at the corner of Main and Capitol streets. This case was tried December 9th before the tax commission which now has it under consideration. At the trial it was intimated by counsel for the petitioner that, so far as the petitioner was concerned, the finding of the tax commission would be accepted as final.

Boston & Maine Railroad v. Concord, is a petition for the abatement of taxes assessed for the year 1913 on goods and materials at the local shops. The case was tried December 18th before the tax commission, and arguments made January 6th. It is likely that this case, which involves a number of thousand dollars each year in taxes for the city, will reach the supreme court some time this spring.

The commission has not yet reported on any of the tax cases.

Finman v. Concord is a case brought to recover the value of the picture booth in the auditorium, which, under the terms of the lease, the city contends passed to it when F. W. Hartford ceased to be the lessee. The case was brought in the superior court for Hillsborough county and will be in order at the present January term.

In *Concord v. Frank W. Sanborn* the defendant went into bankruptcy and the city's claim for taxes was proved before the referee in bankruptcy, was allowed April 11, and subsequently paid.

For several months of the past year, owing to my incapacity, the affairs of the office were handled by Harry F. Lake, Esq., who attended to routine matters while I was absent. These matters include every kind of legal work for the various heads of departments of the city, such as drafting ordinances, resolutions, contracts, deeds, etc., advice to the tax assessors and the health department and assistance in the prosecution of criminal cases for the police department before the police court.

For granting me a leave of absence during the first half of the year I desire to express my appreciation.

Respectfully submitted,

ALEXANDER MURCHIE,

January 19, 1915.

City Solicitor.

REPORT OF COMMITTEE ON JOHN KIMBALL PLAYGROUND.

To the Board of Aldermen:

The Committee respectfully submits the following report for the year 1914. The appropriation for the year has been spent as the following report shows. The work accomplished on the playgrounds has been of a higher order than before. Mr. Loomis, physical director at Y. M. C. A., was able to give some time during July and August. His work was very acceptable in all respects and much enthusiasm was aroused among the young boys in the neighborhood. The total attendance for the season was 448 boys. Miss Iyla Chamberlain accomplished a great deal with the girls. She was present on 22 days and had an average attendance of 15 in her class. A doll, clothed with garments made by the girls in the sewing class, was presented to the Franklin Orphans' Home. The doll won many compliments for the little seamstresses and was gratefully received by the little girls at the Orphanage. Miss Chamberlain also took the class on a picnic to Bow, and a good time was enjoyed in spite of rather unfavorable weather.

At the Field Day a good time was enjoyed by all and the manner in which the different contests and games were entered into showed a most commendable spirit.

Little by little the playground is coming to present a better appearance, to meet more of the needs of the community and to furnish more varied recreation to the neighborhood. A much needed new shelter is in process of construction. This will satisfy a long-felt want as it will furnish a shelter from the hot sun during the summer months not only to the children but to the mothers and babies. It will also give a proper place for the assembling of classes or club groups and make the duties of a supervisor easier.

THE JOHN KIMBALL PLAYGROUND.

371

Appropriation \$400.00, expended as follows:	
Pay-roll,	\$44.31
Daniel Highland, care-taker,	60.00
H. A. Loomis, instructor,	50.00
prizes,	1.00
Thompson & Hoague, supplies,	27.77
Trees,	31.40
Daniel McAllister, building shelter,	78.62
M. H. Mulcahy, posts,	43.11
W. H. Reed, teaming,	26.00
W. L. Riford, teaming,	5.18
Capital Hardware, supplies,	1.00
Miss Iyla Chamberlain, services,	10.00
cash paid out,	5.00
Concord Electric, pole,	3.00
J. C. Derby, supplies,	.80
Ehrman Mfg. Co., badges,	.95
M. J. Lee, supplies,	8.05
Concord Lumber Co., lumber,	.86
Concord Foundry, supplies,	1.35
C. H. Martin, paint,	1.60
	<hr/>
Total,	\$400.00

Respectfully submitted,

EUGENE J. O'NEIL.

LUELLE A. DICKERMAN.

R. A. BROWN.

REPORT OF COMMITTEE ON THE ROLLINS PARK PLAYGROUND.

To the Mayor and Board of Aldermen:

The Committee respectfully submits the following report for the year 1914.

The \$250 appropriated for the current expenses of the playground has been expended after careful consideration. A clay tennis court has been added, the baseball diamond and croquet ground improved.

The instructors for the girls were on the grounds three days a week, Mondays, Wednesdays and Saturdays through July and August, Miss Myrna Howe through July, Miss Florence Hodgdon from August 1 to August 15 and Miss Myra Crowell from August 15 to the close. The records kept by the instructors show the following attendance during the period the grounds were under supervision on the above days:

Girls,	803
Boys,	311
Mothers,	73
Babies,	45
Fathers,	4
Other guests,	28

Games played include volley ball, tennis, croquet, archery, dodge ball, bean bag, three deep, indoor baseball; and folk dancing has occupied a part of some of the afternoons.

Mr. Loomis, the instructor for the boys, was on the ground Mondays and Wednesdays from July 13 to August 31. On one Saturday afternoon he went with the boys on a hike to Garvin Falls.

In addition to the above, the South End Baseball League under efficient directors and officers played scheduled games

nearly every evening during the season and on Saturday afternoons. The total attendance at these games was 10,825.

Through the Mayor and Park Commissioners a flag pole was obtained and the pole erected by volunteer work. Out of the subscription taken the night of the Fourth of July sufficient money was subscribed to purchase a good-sized flag.

The tennis court has been in demand since its completion August 1st. The persons using it are of all ages, the children during the hours assigned them, and the young people and aged spectators during odd hours.

On August 10 eight motor trucks carried 93 children to an auto ride to St. Paul's School and return. Later in the season 50 people in twelve touring cars enjoyed a ride to Boscawen where they visited the Library.

The exhibition of basketry and embroidered doilies on Field Day showed what had been accomplished in the way of work, and the children found it an interesting and enjoyable place.

Four hundred were present on Field Day when the instructors, with many helpers, gave an exhibition of their work with the children.

The success of the playground is in a large measure due to the active work given by Charles A. Clark, former Secretary of the R. R. Y. M. C. A. The coöperation and the volunteer work has been commendable.

INDIVIDUAL ASSISTANCE.

The playground was presented at the beginning of the season with a First Aid to the Injured Cabinet fully equipped.

Six dollars was given which was used for basketry, embroidery work, prizes, etc.

Two bluebird pins were given as prizes for basketry work.

EXPENSES FOR SOUTH END PLAYGROUND, 1914.

Geo. L. Theobald, rolling baseball diamond,	\$4.50
Express, equipment from city hall to playground,	.75
Miss Myrna Howe, services for July,	25.00
F. B. Alexander Co., supplies,	3.06
Hauling clay,	22.00
Irving Chesley, making tennis court and work on croquet ground,	125.00
H. A. Loomis, services for July and August,	50.00
F. E. Nelson Co., crepe paper for Field Day,	1.35
Ehrman Mfg. Co., badges for boys and girls on Field Day,	6.02
H. W. Rainie, band on Field Day,	10.00
Thompson & Hoague, prizes Fourth of July for boys,	1.00
supplies,	5.50
supplies,	1.05
	<hr/>
Total,	\$255.23
Appropriated,	250.00

HARRY C. BRUNEL,
FRED I. BLACKWOOD,
ELSIE L. JOHNSON.

ASSESSORS' REPORT.

To the Taxpayers of the City of Concord:

The board of assessors submit to your consideration the following facts and figures showing the valuation of the city and its school districts and special precincts, with the amount of taxes raised in each and returned to the tax collector for collection.

At the last session of the legislature the poll tax was made a flat rate of \$2.00 each. Polls have previously been assessed at \$100.00 each, and under the present law, the total valuation of the city has been reduced by the number of polls, or \$573,500.00.

The preparation of a separate list of poll taxes has made additional work for this office, and at this time it is uncertain whether the poll taxes are collected better than when delivered with all tax bills. It is the intent of the law that they should be collected immediately upon receipt by the poll tax payer of his bill.

In the petitions for abatement by the Boston & Maine Railroad, Woodworth & Co., and Roselle M. Day, each petition has been heard by the State Tax Commission and further action is pending.

TABULATION OF WARRANTS SUBMITTED FOR ASSESSMENT,
VALUATION OF CITY AND PRECINCTS WITH
RATE FOR EACH IN 1914.

WARRANT.	Amount of warrants.	Tax rate per \$1,000.	Assessed valuation of city and precincts.
State	\$47,992.50		
County	33,734.66	\$8.70	\$19,177.428
School required by law	44,992.50		
City	38,000.00		
Extra for schools:			
Union	66,601.40	4.10	16,400,438
Town	2,000.00	1.60	1,284,695
Penacook { No. 20	1,058.00	.70	1,492,295
{ Union*	9,920.00	5.20	1,972,379
Precincts:			
Sprinkling	9,300.00	.65	13,921,128
Garbage	8,500.00	.65	12,906,818
City sewer	19,440.00	1.30	14,720,153
City lights	20,000.00	1.30	15,350,193
Penacook lights	1,500.00	1.10	1,378,995
Penacook sprinkling	450.00	.40	1,077,760
Penacook sewer	350.00	.30	1,180,975
West Concord lights	740.00	.80	955,235
West Concord sewer	598.00	1.80	316,900
East Concord lights	535.00	2.30	230,025
East Concord sewer	117.50	4.00	29,765

* Penacook Union School paid in part by town of Boseawen.

Number of shares of railroad stock held here on which the tax was assessed and collected by state of New Hampshire and credited to this city.

RAILROAD.	1911.	1912.	1913.	1914.
Boston & Maine.....	346	323	398	379
Concord & Montreal.....	10,270	13,216	9,775	9,866
Concord & Portsmouth.....	118	118	118	124
Connecticut River.....	362	362	342	342
Fitchburg.....	27	27	27	27
Manchester & Lawrence.....	457	360	365	371
Nashua & Lowell.....	17	18	16	16
Nashua Street.....	468	509	497	488
New Boston.....	72	60	72	72
Northern.....	1,516	1,281	1,205	1,137
Peterborough.....	8	8	8	8
Pemigewasset Valley.....	190	168	168	133
Suncook Valley.....	53	46	46	46
Wilton.....	5	5	5

INVENTORY OF THE CITY OF CONCORD.

	No.	Valuation.
Polls,	5,735	\$11,470
Improved and unimproved lands and buildings,		15,739,099
Horses,	1,301	160,805
Asses and mules,	2	400
Oxen,	25	2,475
Cows,	1,112	54,245
Other neat stock,	154	4,510
Sheep,	70	550
Hogs,	118	1,210
Fowls,		365
Carriages and automobiles,		252,500
Portable mills,		950
Boats and launches,		2,350
Stock in public funds,		327,735
Stock in banks and other corporations in state,		204,652
Wood and lumber,		19,160
Money on hand, at interest, or on deposit,		274,817
Stock in trade,		1,917,305
Milling, carding machines, and factories and their machinery,		214,300
Total,		<u>\$19,188,898</u>

Amount of taxes committed to collector, \$316,447.67.

Average rate per cent. of taxation for all purposes, \$1.58+.

POLLS, VALUATION AND TAXES ASSESSED.

The number of polls, and the tax assessed on the real and personal estate of Concord since 1904:

Year.	Polls.	Valuation.	Tax.
1904	5,188	\$11,559,482	\$250,222.29
1905	5,400	11,614,011	258,043.86
1906	5,474	11,768,897	260,976.67
1907	5,757	12,114,322	273,045.74
1908	5,289	12,342,190	277,469.52
1909	5,442	12,405,465	301,281.72
1910	5,576	12,543,822	278,464.77
1911	5,784	12,507,847	296,074.27
1912	5,691	18,701,591	316,117.69
1913	5,687	20,842,846	305,460.56
1914.			
Ward 1	588	\$1,567,450	\$24,696.52
2	226	545,345	6,874.92
3	384	1,226,605	16,801.48
4	984	3,314,585	54,388.79
5	677	3,790,329	63,284.82
6	981	2,360,359	39,437.70
7	1,094	3,221,175	49,269.02
8	322	2,440,860	38,436.02
9	479	710,720	11,174.47
	<hr/>	<hr/>	<hr/>
	5,735	\$19,177,428	\$304,363.74
Non-resident,			613.93
			<hr/>
			\$304,977.67

LIST OF POLLS, VALUATIONS AND THE TAX ASSESSED IN
EACH WARD, 1913 AND 1914.

WARDS.	Polls.		Valuation.		Resident tax assessed.	
	1913.	1914.	1913.	1914.	1913.	1914.
Ward 1.....	519	588	\$1,602,405	\$1,567,450	\$25,472.05	\$24,696.52
Ward 2.....	194	226	558,004	545,345	7,109.85	6,874.92
Ward 3.....	366	384	1,256,840	1,226,605	17,343.75	16,801.48
Ward 4.....	1,061	984	3,394,767	3,314,585	51,464.89	54,388.79
Ward 5.....	698	677	4,786,564	3,790,329	73,229.45	63,284.82
Ward 6.....	860	981	2,471,581	2,360,359	37,798.85	39,437.70
Ward 7.....	1,146	1,094	3,277,615	3,221,175	46,492.77	49,269.02
Ward 8.....	337	322	2,402,800	2,440,860	35,240.96	38,436.02
Ward 9.....	506	479	732,270	710,720	10,667.83	11,174.47
Totals.....	5,687	5,735	\$20,482,846	\$19,177,428	\$304,820.40	\$304,363.74

Totals submitted to tax collector:

In 1913—Resident tax-list, \$304,820.40
Non-resident tax-list, 640.16

Total, \$305,460.56

In 1914—Resident tax-list, \$304,363.74
Non-resident tax-list, 613.93
Polls, 11,470.00

Total, \$316,447.67

Respectfully submitted,

JOSEPH E. SHEPARD,
JAMES H. MORRIS,
MICHAEL H. DONOVAN.

The following extract from the report of the State Tax Commission is submitted, upon the suggestion of same Tax Commission.

REPORT STATE TAX COMMISSION 1914.

INCREASE IN PUBLIC EXPENDITURES.

No power has constituted the members of the tax commission guardians of the public in respect to expenditures for the support of government, and they have no disposition to assume that rôle. Nevertheless, "economy being a most essential virtue in all states," and it being "the duty of legislators and magistrates . . . to countenance and inculcate the principles of . . . economy," all as set forth in the constitution of this state, the commissioners believe themselves to be amply justified in urging, as they have so often urged before, the importance of this subject upon the voters of the state. The public revenue, state and municipal, is the voters' business and they are responsible, directly or indirectly, for every extravagance affecting it from the inception to the termination of the fund.

Every compulsory contribution levied by public authority upon people or property is in the broad sense of the term a tax, nor is it made less obnoxious or burdensome if called a fee or a fine. In the figures that follow therefore, all fees, fines, and other exactions, if any, are included with the taxes upon polls and estates. To illustrate the comparative importance of the two classes, it may be said that the taxes upon polls and estates represent about 95 per cent. and all other income about 5 per cent. of the total revenue of the state, and of the counties, cities, towns, districts, and precincts therein.

Taxes as defined above have increased by leaps and bounds in recent years. In 1903 the sum of all the taxes assessed by and with in the state of New Hampshire was \$5,373,420.22; in 1913 it was \$8,765,039.07, an increase of \$3,391,618.85; or 63 per cent., in ten years. But these figures do not adequately represent the velocity the upward movement

has now attained. To show that it is necessary to divide the ten-year period: The levy in 1908 was \$924,388.79, or 17 per cent. greater than in 1903, while that in 1913 was \$2,467,230.06, or 39 per cent. greater than in 1908. By so much did the advance in the last half of said period exceed that in the first half. These figures will be the more alarming if it is remembered that while taxes already sufficiently heavy were advancing 63 per cent., the population of the state increased only about $4\frac{1}{2}$ per cent., and while the one was advancing 39 per cent., the other increased only about $2\frac{1}{4}$ per cent.

It is instructive to study the subject from another angle. In the ten years from 1904 to 1914, both inclusive, the annual increase in all taxes defined and limited as above was as follows:

1904.....	\$34,459.91
1905.....	286,590.14
1906.....	115,468.39
1907.....	411,257.46
1908.....	76,612.89
1909.....	539,995.97
1910.....	787,565.31
1911.....	215,848.50
1912.....	296,216.85
1913.....	627,603.43

The average yearly increase for the whole period was \$336,561.85. The upward trend is more plainly shown, however, by dividing, as before, the ten-year period in the middle and considering the halves separately. For the first five years the average annual increase was \$184,877.76; for the last five years it was \$493,446.01. It is surely pertinent to consider how long the little state of New Hampshire, almost stationary in wealth, can sustain a tax already burdensome and increasing at the rate of practically half a million dollars a year without crippling her industries and impoverishing her people. Plainly it is a condition not

calculated to attract capital from without the state or to encourage business within the same.

From the *per capita* standpoint the situation is not less disturbing. In 1903 there were assessed \$12.88 in taxes for each man, woman and child in the state. Five years later there were assessed \$14.75 for each individual, and in five years more \$20.09. If in 1913 taxes had been equally distributed among all the people it would have meant a burden of \$100 for each family of five members. Though in reality there was little such equality in the assessment there was much in the payment. The fact is that those who occupy, use or consume property, no matter who owns it, are those who in the last analysis pay most, if not all, of the taxes thereon. If the wage earner or the man of limited means understood he was in reality paying something like \$100 a year in state and municipal and half as much more in federal taxes for the government of himself, his wife and three children his influence and his vote would more frequently make for economy in appropriations and expenditures than heretofore.

No statistics for the year 1914 appear in the above paragraphs for the reason that they are not yet at hand except in part.

REPORT OF TAX COLLECTOR.

To the Board of Aldermen:

The undersigned herewith submit the report of the collector of taxes to the close of business December 31, 1914:

TAX LEVY 1912.

Resident list,	\$315,382.43	
Additions and corrections,	2,128.95	
	<hr/>	\$317,511.38
Non-resident list,		735.26
Received for moths,		172.50
Received for interest,		649.09
		<hr/>
		\$319,068.23
Cash paid treasurer,	\$311,400.00	
In office at close,	41.23	
Abatements,	6,498.66	
Uncollected,	1,128.34	
	<hr/>	\$319,068.23

TAX LEVY 1913.

Resident list,	\$304,820.42	
Additions and corrections,	1,170.53	
	<hr/>	\$305,990.95
Non-resident,		640.16
Collection for moths,		157.25
Received for interest,		807.60
		<hr/>
		\$307,595.96
Cash paid treasurer,	\$297,900.00	
Discounts,	3,123.68	
Abatements,	3,286.37	
Balance cash at close,	51.36	
Balance uncollected,	3,234.55	
	<hr/>	\$307,595.96

TAX COLLECTOR'S REPORT.

385

TAX LEVY 1914.

Resident list,	\$ 304,363.00	
Poll taxes,	11,470.00	
Additions and corrections,	902.72	
	<hr/>	\$316,735.72
Non-resident list,		613.93
Collections on moth account,		95.45
Collections for interest,		51.58
		<hr/>
		\$317,496.68
Cash paid city treasurer,	\$277,400.00	
Discounts,	3,387.53	
Abatements,	2,028.07	
Cash on hand,	330.91	
Uncollected,	34,350.17	
	<hr/>	\$317,496.68

Taxes sold the City of Concord, N. H. in the office of the tax collector for redemption:

1912.

Amount,	\$1,186.96	Paid treasurer amount	
		redeemed,	\$538.07
Int. and fees,	55.03	Interest and fees,	55.03
		Unredeemed,	648.89
	<hr/>		<hr/>
	\$1,241.99		\$1,241.99

1913.

Amount,	\$1,811.71	Paid treasurer,	\$676.37
Int. and fees,	17.21	Interest and fees,	17.21
		Unredeemed,	1,135.34
	<hr/>		<hr/>
	\$1,828.92		\$1,828.92

Taxes sold the City of Concord, N. H. for redemption as turned over by Mr. Ladd, former collector:

	For the years 1902 and 1903,	\$134.34
	For the year 1904,	129.45
	For the year 1905,	207.96
	For the year 1906,	210.53
	1907.	
Amount,	\$539.65 Paid treasurer,	\$91.15
Interest,	39.36 Uncollected,	487.86
	\$579.01	\$579.01
	1908.	
Amount,	\$258.14 Paid treasurer,	\$86.51
Interest,	34.12 Uncollected,	205.75
	\$292.26	\$292.26
	1909.	
Amount,	\$402.20 Paid treasurer,	\$87.40
Interest,	29.90 Uncollected,	344.70
	\$432.10	\$432.10
	1910.	
Amount,	\$837.17 Paid treasurer,	\$75.30
Interest,	21.15 Uncollected,	783.02
	\$858.32	\$858.32
	1911.	
Amount,	\$483.34 Paid treasurer,	\$78.09
Interest,	17.65 Uncollected,	422.90
	\$500.99	\$500.99

SETH N. DOLE,
Collector.

REPORT OF THE PUBLIC BATH FOR THE SEASON OF 1914.

Hon. C. J. French,
Mayor, City of Concord.

DEAR SIR: The past swimming season at the public bath has been very successful in many ways. The public bath was officially opened on Friday, June 12, and closed Saturday, September 5.

The weather at times this summer was very poor for swimming, frequent rains and cool days tending to mar the proper enjoyment of the aquatic sport.

On Saturday, September 5, the Annual Water Carnival, which marks the end of the season, was held at the public bath and was witnessed by a very large crowd. The merchants of the city donated excellent prizes for the various events and the city gave suitable ribbons for each event.

A pleasing feature this year, from the young women's point of view, was the addition of one more afternoon a week for the use of the young women, making two afternoons a week for their exclusive use.

The following is a weekly record of the attendance, etc.:

Week ending June 13	147
20	408
27	1,305
July 4 (cool weather)	322
11	1,043
18	1,292
25	1,154
Aug. 1 (cool weather)	560
8	1,118
15	1,084
22	982
29 (cool weather)	763
Sept. 5	833
Total	11,011

ATTENDANCE OF GIRLS.

Wed., June 24	108
July 1 (cool weather)	30
8 (cool weather)	77
15	123
22	51
29 (rain)	
Fri. 31	61
Wed., Aug. 5	219
Fri., 7	81
Wed., 12	88
Fri., 14	103
Wed., 19	64
Fri., 21 (rain)	14
Wed., 26	231
Fri., 28 (rain)	
Wed., Sept. 2	103
Fri., 4	131
Sat., 5	12
Total	1,496

The temperature of the water varied from 66° to 77° during the season.

Total number of boys saved from probable drowning, 4; (cause, exhaustion and going beyond depth.)

Total number of boys who learned to swim this summer, 24.

Total number of girls who learned to swim this summer, 41.

Recommendations: Same appropriation for next year, \$350.00.

Very truly yours,

TIMOTHY P. REARDON.

REPORT OF THE CITY CLERK.

FOR THE YEAR ENDING DECEMBER 31, 1914.

The undersigned herewith presents an account of the amount received from fees, licenses and other sources for the year ending December 31, 1914:

From fees of all kinds,	\$494.30
rent, Auditorium,	1,100.00
dog licenses,	1,634.97
hack and job team licenses,	92.00
employment bureau license,	5.00
pawnbroker's license,	25.00
junk dealers' licenses,	110.00
billiard and pool table licenses,	470.00
bounty on grasshoppers from state,	148.00
receipts, state primary,	129.00
refund, Boscawen's proportion of school fund,	1,831.60
quarry rent, John Friberg,	25.00
quarry rent, Holmberg & Peterson,	25.00
quarry rent, F. R. Clark,	50.00
Merrimack County, aid to dependent soldiers,	1,809.48
Merrimack County, aid to county poor,	9,123.11
proceeds city lot, Ward 3,	11,937.63
	<hr/>
	\$29,010.09

The foregoing amount has been paid into the city treasury.

Respectfully submitted,

HENRY E. CHAMBERLIN,

City Clerk.

REPORT OF CITY PHYSICIAN.

To the Board of Mayor and Aldermen:

The following is a report of the work of the city physician for the year ending Dec. 31, 1914:

Number of house calls, city poor,	103
“ “ house calls, board of health,	10
“ “ police station calls,	28
“ “ office calls, city poor,	79
“ “ office calls, board of health,	11
“ “ school inspections,	5
“ “ confinement cases,	1
“ “ vaccinations and examinations for same,	162

In addition to above, the city physician is an *ex-officio* member of the board of health and has served that board as secretary for several years past.

The city physician has also served as a member of the board of examiners of plumbers.

Respectfully submitted,

CHAS. H. COOK,
City Physician.

March 30, 1915.

POOR DEPARTMENT.

FORTY-SEVENTH ANNUAL REPORT OF THE OVERSEER OF THE POOR.

FOR THE YEAR ENDING DECEMBER 31, 1914.

To the Board of Aldermen:

The undersigned herewith submits the forty-seventh annual report of expenditures for the poor, including Wards 1 and 2, for the year ending December 31, 1914:

	CITY POOR.	
Appropriation,	\$800.00	
Resolution No. 151,	1,000.00	
Resolution No. 165,	600.00	
Resolution No. 172,	229.55	
	—————	\$2,629.55
Paid groceries,	\$633.98	
milk,	136.06	
fuel,	370.20	
rents,	347.00	
care, children,	414.00	
board and care,	665.27	
medicine,	20.14	
shoes,	12.40	
burials,	25.00	
miscellaneous,	5.50	
	—————	\$2,629.55

COUNTY POOR.

Paid groceries,	\$2,593.06
milk,	228.75
fuel,	1,496.35
rents,	2,931.55
care, children,	1,394.00
board,	1,181.75
shoes and clothing,	317.64
transient account,	18.55
burials,	40.00
miscellaneous,	39.94
	<hr/>
	\$10,241.59
Total amount paid for aid to poor,	\$12,871.14

DEPENDENT SOLDIERS, CITY.

Appropriation,	\$150.00
Paid care, sickness,	\$106.00

DEPENDENT SOLDIERS, COUNTY.

Paid groceries,	\$609.99
milk,	29.20
fuel,	742.78
rents,	229.50
board and care,	324.00
clothing, etc.	16.00
	<hr/>
	\$1,951.47
Total amount paid for aid to dependent soldiers,	<hr/>
	\$2,057.47

Respectfully submitted,

HENRY E. CHAMBERLIN,
Overseer of the Poor.

TREASURY DEPARTMENT.

TRUST FUNDS.

CITY TREASURER'S ACCOUNTS AS CUSTODIAN OF TRUST FUNDS.

ABIAL WALKER TRUST.

For the benefit of the school fund.

Capital,	\$1,000.00
Income received, 1914,	40.00
Paid into the city treasury,	40.00

Deposited in Merrimack County Savings Bank.

COUNTESS OF RUMFORD TRUST.

For the benefit of the Concord Female Charitable Society. Income to be applied to the charitable uses and purposes of said society, and under its direction.

Capital,	\$2,000.00
Income received, 1914,	80.00
Paid Grace E. Foster, treasurer of the society,	80.00
Invested in Union Trust Company,	1,000.00
Deposited in New Hampshire Savings bank,	1,000.00

MINOT ENCLOSURE CEMETERY TRUST.

Donated to the city by Abby P. Minot, the income to be expended annually by the superintendent of cemeteries for the preservation, care and embellishment of the burial lots known as the Minot enclosure, under the direction of the duly appointed officials, or members of the Minot Cemetery Association.

Capital,		\$3,000.00
Income received, 1914,		105.00
Paid H. H. Dudley, treasurer,		105.00

Deposited (at $3\frac{1}{2}$ per cent.) with city of Concord, in general account.

DAVID OSGOOD TRUST.

Income to be used for the purchase of school-books for poor children.

Capital,		\$200.00
Balance income from last year,	\$377.15	
Income received, 1914,	23.00	
	—————	\$400.15

Paid Rev. Geo. A. Demers, Treas.,		
French Parochial School,	\$25.00	
Income on hand, January 1, 1915,	375.15	
	—————	\$400.15

Capital, \$200, deposited in New Hampshire Savings Bank; income deposited in the Union Trust Company.

COGSWELL COLLECTION OF THE PUBLIC LIBRARY.

Bequest of P. B. Cogswell, the income to be spent annually for the purchase of books of a biographical, geographical, historical and scientific character, and the books relating to science shall be those that give the latest developments and discoveries by scientific persons from year to year.

Capital,		\$2,145.00
Income received, 1914,		85.90
Paid into the city treasury,		85.90

TREASURY DEPARTMENT.

395

Deposited in Union Trust Company,	\$1,500.00
Deposited in New Hampshire Savings Bank,	500.00
Deposited in Loan and Trust Savings Bank,	145.00

G. PARKER LYON PUBLIC LIBRARY TRUST.

Capital,	\$1,000.00
Income received, 1914,	33.10
Paid into city treasury,	33.10

Invested in city of Concord 4 per cent. bond.

FRANKLIN PIERCE PUBLIC LIBRARY TRUST.

Capital,	\$1,000.00
Income received, 1914,	40.00
Paid into the city treasury,	40.00

Deposited in New Hampshire Savings Bank,	500.00
Deposited in Union Trust Company,	500.00

THOMAS G. VALPEY PUBLIC LIBRARY TRUST.

Capital,	\$500.00
Income received, 1914,	16.55
Paid into the city treasury,	16.55

Invested in city of Concord 4 per cent. bond.

BLOSSOM HILL CEMETERY FUND.

This fund is increased each year by the addition of one-half the amount received from the sale of lots. The income of the fund is used for the care, protection and ornamentation of Blossom Hill Cemetery.

Amount of capital, January 1, 1914,	\$28,938.95
Received from one-half sale of lots,	
1914,	1,282.00
Received from income of fund,	1,129.70
	————— \$31,350.65

Credited city of Concord, general account,	\$1,129.70	
Amount of capital, January 1, 1915,	30,220.95	
		\$31,350.65

Invested in city of Concord 4% bonds,	\$10,000.00	
Deposited in New Hampshire Sav- ings Bank,	7,124.04	
Deposited in Union Trust Company,	13,096.91	
		\$30,220.95

OLD NORTH CEMETERY FUND.

As the lots in this cemetery are all sold, there is no provision for an increase of the fund. Income devoted to the care, protection and ornamentation of Old North Cemetery.

Amount of capital, January 1, 1914,	\$815.00	
Received from income of fund,	30.10	
		\$845.10

Credited city of Concord, general account,	\$30.10	
Amount of capital, January 1, 1915,	815.00	
		\$845.10

Invested in city of Concord 3½% bonds,	\$500.00	
Deposited in Merrimack County Savings Bank,	315.00	
		\$815.00

WEST CONCORD CEMETERY FUND.

This fund is increased each year by the addition of one-half the amount received from the sale of lots. The income is used for the care, protection and ornamentation of West Concord Cemetery.

Amount of capital, January 1, 1914,	\$532.00	
Unexpended income on hand, January 1, 1914,	326.49	
Received from income of fund, 1914,	34.28	
Received from one-half sale of lots,	93.50	
	<hr/>	\$986.27
Unexpended income, January 1, 1915,	\$360.77	
Amount of capital, January 1, 1915,	625.50	
	<hr/>	\$986.27

Capital and unexpended income deposited in Merrimack County Savings Bank.

MILLVILLE CEMETERY FUND.

This fund originated, and is provided for, by voluntary contributions of interested parties. Income devoted to the care, protection and ornamentation of Millville Cemetery.

Amount of capital, January 1, 1914,	\$2,110.90	
Unexpended income on hand, January 1, 1914,	278.77	
Received from income, 1914,	95.01	
Received from one-half sale of lots, 1914,	7.50	
	<hr/>	\$2,492.18
Capital, January 1, 1914,	\$2,110.90	
Capital increased from sale of lots,	7.50	
	<hr/>	
Capital, January 1, 1915,	\$2,118.40	
Unexpended income January 1, 1915,	373.78	
	<hr/>	\$2,492.18
Deposited in Loan & Trust Savings Bank,	\$1,294.23	
Deposited in Merrimack County Savings Bank,	\$1,197.95	

EAST CONCORD CEMETERY FUND.

This fund is increased each year by the addition of one-half the amount received from the sale of lots. Income devoted to the care, protection and ornamentation of East Concord Cemetery.

Amount of capital, January 1, 1914,	\$322.50	
Unexpended income on hand, January 1, 1914,	328.89	
Received from income of fund, 1914,	26.04	
	<u> </u>	\$677.43

Unexpended income, January 1, 1915,	\$354.93	
Amount of capital, January 1, 1915,	322.50	
	<u> </u>	\$677.43

Capital and unexpended income deposited in New Hampshire Savings Bank.

WEST CONCORD SEWER PRECINCT SINKING FUND.

The city ordinance establishing the West Concord sewer precinct and authorizing loans on the credit of the city to construct the system, also created a sinking fund the conditions of which have already been fulfilled. There is still outstanding five bonds of \$500 each and one of \$300. One of the \$500 bonds matures each year until 1919, when the \$300 bond is payable. The presumption is that these bonds will be paid each year from taxes assessed upon the property of the precinct.

Balance on hand January 1, 1914,	\$468.42	
Income received, 1914,	18.72	
	<u> </u>	\$487.14

Deposited in Union Trust Company,	\$487.14
-----------------------------------	----------

PENACOOK SEWER PRECINCT SINKING FUND.

The city ordinance establishing the Penacook sewer precinct, and authorizing loans on the credit of the city to construct the system, also created a sinking fund, which provided that the following amounts should be raised annually upon the taxable property of the precinct for the purpose of paying the bonds as they mature, viz.:

\$100 annually for fifteen years from October 1, 1900.
 \$500 annually for six years from July 1, 1914.
 \$500 annually for three years from October 1, 1915.

TREASURY DEPARTMENT.

399

Balance on hand January 1, 1914,	\$2,084.81	
Income received, 1914,	83.36	
	<u> </u>	\$2,168.17
Transferred to city of Concord general account to pay bonds maturing 1914, and interest on bonds outstanding,	\$680.00	
Balance on hand January 1, 1915,	1,488.17	
	<u> </u>	\$2,168.17
Deposited in Union Trust Company,		\$1,488.17

EAST CONCORD SEWER PRECINCT SINKING FUND.

The city ordinance establishing the East Concord sewer precinct, and authorizing loans on the credit of the city to construct the system, also created a sinking fund, which provided that the sum of one hundred dollars (\$100) should be raised annually for twenty years from July 1, 1895, upon the taxable property of the precinct for the purpose of paying the bonds as they mature.

Balance on hand January 1, 1914,	\$441.76	
Income received, 1914,	17.64	
Received from city of Concord,	100.00	
	<u> </u>	\$559.40
Balance on hand January 1, 1915,		\$559.40
Deposited in Union Trust Company.		

SETH K. JONES TRUST.

Bequest to the city of Concord to be invested in some New England city bond, the income to be applied as follows: Twelve dollars each year to keeping lot in Blossom Hill Cemetery in neat and orderly condition; six dollars each year to be deposited in some savings institution to create a monument fund; and the balance of the income to be expended each year in purchasing books for the Concord public library.

Capital,	\$1,000.00	
Income received, 1914,	35.00	
Transferred to Seth K. Jones monument fund,	\$6.00	

400

CITY OF CONCORD.

Transferred to city of Concord general account for public library,	\$17.00	
Paid for care of lot,	12.00	
	<hr/>	\$35.00

Capital invested in city of Concord $3\frac{1}{2}$ per cent. bond.

SETH K. JONES MONUMENT FUND.

Increased six dollars each year from the income of the Seth K. Jones trust. The entire accumulation to be expended every fifty years in erecting a new monument on his lot in Blossom Hill Cemetery.

Accumulations to January 1, 1914,	\$420.25	
From S. K. Jones trust,	6.00	
Income received, 1914,	16.66	
	<hr/>	\$442.91

Deposited in Loan and Trust Savings Bank.