

ANNUAL REPORT
OF THE
TOWN OFFICERS
OF THE
TOWN OF KINGSTON
FOR THE
FINANCIAL YEAR ENDING FEB. 29, 1876.
WITH THE
REPORT OF THE SUPERINTENDENT OF SCHOOLS.
FOR THE SCHOOL YEAR 1875-6.

PLYMOUTH:
AVERY & DOTEN, STEAM BOOK AND JOB PRINTERS,
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REPORT.

STATISTICS OF THE TOWN.

FROM THE STATE CENSUS.

	1865.	1875.	In- crease	De- crease.
Number of dwelling houses.	317	351	7	
Number of families,	398	393		5
Number of inhabitants.	1626	1569		57
Number of males.	751	759	8	
Number of females,	875	810		65
Number of legal voters.	351	111	60	
Number of naturalized voters.	19	25	6	

ASSESSMENT OF TAXES.

Valuation of real estate,	\$682,033 00
Valuation of personal estate,	661,572 00
Total valuation,	\$1,343,605 00
Rate of taxation, .007—\$7 per \$1,000.	
Number of polls, 463. Poll-tax, \$2.00.	
Town tax,	\$6,690 00
State tax,	1,940 00
County tax,	1,624 49
Overlayings,	188 80
Unpaid school books,	47 28
	<u>\$10,400 57</u>

Number of dwelling houses taxed,	740
Number of acres of land taxed,	10,134
Number of horses taxed,	206
Number of cows taxed,	171
Number of sheep taxed,	11
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Exempted property of unmarried females,	\$9,125 00
Exempted property of religious societies,	12,700 00
Real estate owned by the town,	14,900 00

TAXES FOR 1875.

Adams, Abigail H.	8138 25	Adams, Joseph	\$2 00
Adams, George T.	77 60	Ames, Benjamin F.	6 90
Adams, F. C., ex'r of	70 18	Andrews, Mary E.	6 65
Adams, G. T. and F. C.	133 00	Atwell, Samuel, Jr.	2 00
Adams, Horatio	23 70	Ahearn, John	19 18
Adams, William S.	472 75	Atwood, E. E.	2 00
Adams, Henry L.	12 34	Atwood, George S.	3 93
Adams, Eleanor	11 70		
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Brewster, George, heirs of	5 60	Bartlett, Walter J.	2 00
Brewster, C. D., heirs of	14 88	Bartlett, Lloyd G.	12 15
Brewster, Henry	3 75	Bonney, John	1 80
Brewster, Spencer	20 90	Bonney, John A.	2 70
Bartlett, Lyxander	20 38	Bonney, Charles F.	6 90
Bartlett, Clement D.	2 00	Bonney, Wallace	2 00
Bartlett, George B.	2 00	Bonney, George H., Jr.	4 45
Bartlett, Uriah	4 20	Bryant, Charles E.	8 45
Bartlett, Cornelius A.	11 45	Bryant, Nathaniel	13 03
Bartlett, Walter S.	15 65	Bryant, Sylvanus	30 36

Bryant, James H.	7 43	Bailey, Cynthia C.	9 08
Bryant, Peleg	14 74	Bailey, Justus A.	21 75
Bryant, Peleg E.	6 90	Bailey, Frederic C.	2 00
Bryant, George B.	5 50	Bailey, Caleb E.	35 95
Bryant, Oliver S.	2 00	Bevris, Antonio M.	1 20
Bryant, William B.	2 00	Beal, Joseph S.	231 99
Baker, Otis, Jr.	1 10	Beal, Joseph S., trustee	78 05
Baker, Manlius	2 00	Beal, J. S. and Alex., trs.	12 60
Baker, Otis	71 30	Bisbee, Daniel, heirs of	10 85
Bradford, William	12 15	Bisbee, Daniel	3 58
Bradford, Ablen S.	14 57	Bates, Caleb	72 00
Bradford, Lydia F.	2 98	Bicknell, George T.	7 60
Bradford, Horace S.	17 23	Burges, William H.	26 15
Bradford, George B.	2 00	Burges & Keith.	95 73
Bradford, Amos P.	2 00	Brown, David	10 75
Bradford, Rebecca M.	25 73	Brown, David, Jr.	5 68
Bradford, Allen	2 00	Brown, Alvan	2 00
Bradford, George A.	2 00	Brown, George	2 00
Bradford, Gershom	52 83	Brown, Edward C.	2 00
Bowker, Davis W.	3 58	Blanchard, Harriet N.	7 70
Bunker, Edward	7 60	Blanchard, Henry N.	2 00
Bunker, Nathaniel H.	2 00	Blanchard, Elliot W.	2 00
Burns, Ebenezer E.	10 75	Brunelle, Antoine	2 00
Berry, Roscoe G.	8 30	Bosworth, Daniel M.	2 00
Brooks, Nathan	8 18	Butler, John	2 00
Brooks, Peleg T.	3 75	Bumpus, Charles A.	2 00
Bagnell, Frederic	5 15	Badger, Edward Y.	2 00
Bagnell, John C.	11 45	Bliss, Frank	2 00
Beauce, John	9 18	Bliss, Warren B.	2 00
Beauce, Ichabod	4 45	Banning, Henry S.	2 00
Bailey, Nahum	11 70	Bassett, Joseph P.	2 00
Bailey, Nahum, Jr.	31 58		

Cook, Martin, heirs of	6 65	Cushman, George S.	2 00
Cook, Martin	15 30	Cushman, George E.	2 00
Cook, Edwin	9 01	Cushman, Sylvia, heirs of	1 05
Cook, Benjamin	26 85	Cushman, James H.	7 67
Cook, Lucy	11 62	Callahan, Thomas	7 60
Cook, Josiah T.	22 17	Callahan, William	2 00
Cook, Mary W.	5 08	Callahan, Dennis J.	8 83
Cook, Henry T.	27 06	Churchill, Albert S.	2 00
Cobb, Seth	5 85	Churchill, Henry, heirs of	1 93
Cobb, Martin, heirs of	13 13	Churchill, James T.	9 01
Cobb, Benjamin, adm'r of	53 80	Churchill, Henry	5 50
Cobb & Drew,	158 90	Churchill, Otis	9 00
Cobb, Philander	91 02	Churchill, George L.	8 30
Cobb, Henry	11 21	Collins, William	5 33
Cobb, Nathaniel	2 98	Corey, Gustavus	13 55
Cobb, Herbert W.	3 40	Chandler, John S.	8 65
Cushman, Daniel	5 50	Chandler, Horace J.	16 88
Cushman, Joseph S.	7 15	Chandler, Ira	29 30
Cushman, Josiah	74 28	Chandler, Nathan	23 07
Cushman, Arthur L.	2 00	Chandler, Mary	3 50
Cushman, George	17 69	Chandler, Edward D.	27 26
Cushman, George, 2d	11 98	Chandler, Abigail	3 15
Cushman, Alonzo M.	2 00	Chandler, Neah J.	2 00
Cushman, John	6 20	Chandler, Albert W.	2 00
Cushman, Lyman T.	2 00	Chandler, David	23 53
Cushman, Joseph T.	8 06	Chandler, Algernon S.	32 00
Cushman, Asa	10 23	Chandler, Abbot	2 70
Cushman, Edwin	3 58	Cunningham, Theodore B.	24 75
Cushman, Frank D.	3 40	Cole, Samuel P.	10 23
Cushman, George W.	2 00	Cole, Thomas E.	17 33
Cushman, George H.	2 00	Cole, Leander S.	10 23
Cushman, Caroline	38 15	Cole, Charles H.	12 01
Cushman, Job	37 00	Cole, Alton B.	2 00
Cushman, Samuel E.	30 11	Childs, Abner P.	2 00

Carey, Dennis	7 60	Clifford, Luther	18 10
Clark, George H.	19 65	Clinch, Matthias	2 00
Colin, Adolor	2 00	Coupe, William	2 00
Colin, Alfred	2 00	Covell, Charles	2 00
Cushing, Sam'l W., ex'r of	19 00	Clary, Charles	2 00
Cushing, Sam'l W., heirs of	7 70		
Drew, Spencer	2 00	Delano, Joshua	226 98
Drew, Seth	28 95	Delano, Joshua, trustee	2 98
Drew, Charles H.	2 00	Delano, Joshua, trustee	8 10
Drew, Christopher P.	26 50	Delano, Joshua, Jr.	2 00
Drew, Job W., heirs of	20 83	Drake, Marlin	5 65
Drew, Eli C.	23 35	Drake, Frank T.	2 00
Drew, John X.	2 00	Drake, Nathaniel M.	28 57
Drew, John	17 58	Dawes, James H.	108 09
Drew, Nathaniel D.	7 43	Dawes, John C.	2 00
Drew, Frank A.	2 00	Doten, Isaac	2 00
Davie, Solomon	12 33	Doten, Edward L.	2 80
Davis, Lucy, heirs of	1 20	De Normandie, C. Y.	21 23
Davis, Eugene F.	2 00	Darcy, James W.	6 20
Denham, Benjamin	5 95	Devine, Patrick	8 65
Donley, John	9 70	Dow, John	2 00
Donley, William H.	2 00	Douglas, Albert T.	2 00
Delano, David	11 10	Douglas, Elijah E.	2 00
Delano, Charles C.	1 80	Dix, Henry	2 00
Delano, Lewis S., heirs of	8 10	DeCosta, Fearin W.	2 00
Delano, Leander S.	2 00		
Everson, Henry S.	3 23	Eldridge, David G.	9 70
Everson, Warren N.	8 30	Eldridge, Freeman R.	2 00
Everson, Naney	7 70	Eager, Robert	7 95
Everson, Lois	5 95	Ellis, Wylie R.	25 10
Everson, Oliver, heirs of	6 30	Evans, Green	12 55
Everson, James O.	2 35	Evans & Atwood,	36 40
Ewell, Charles H.	13 79		

Farrington, Martin	4 45	Fuller, Alexander	12 85
Faunce, Elizabeth	28 18	Fuller, John	18 63
Faunce, Winslow	2 00	Fuller, John A.	15 30
Faunce, Myron	2 00	Fuller, Ezra	24 13
Faunce, Sarah	11 52	Fuller, Samuel	2 95
Faunce, Albert	8 31	Fuller, Smith	3 23
Faunce, Seth W.	8 21	Fuller, Daniel W.	2 00
Faunce, Charles C.	19 67	Fuller, Sophia, heirs of	1 75
Faunce, Walter H.	22 06	Fuller, Frank	28 15
Faunce, Charles T.	10 58	Fuller, Chester H.	2 00
Faunce, Sewall A.	2 70	Flagg, Joseph C.	2 00
Faunce, Ann E.	21 53	Foster, Azenath	12 13
Faunce, Eliezer	18 81	Foster, Alex. B., heirs of	10 15
Faunce, Martin	7 96	Foster, James	25 28
Faunce, Cornelius A.	2 00	Fitzpatrick, Michael	10 58
Faunce, George	19 75	Freeman, David C.	2 00
French, Timothy	15 93	Ford, Lemuel	2 00
Fuller, Truman H.	3 10	Finney, William A.	2 00
Fuller, James	14 60		
Gray, Edward	27 03	Griffin, John	2 00
Gray, Edward, trustee	9 80	Grozeuger, George	11 15
Gray, Lydia	1 05	Graves, George	2 00
Gray, John, heirs of	15 93	Gouldrop, Donald	2 00
Gray, Samuel W.	5 33	Geogly, Owen	2 00
Haney, Dennis	8 13	Holmes, Alyn, heirs of	1 75
Hernandez, Jose	2 00	Holmes, Gains	7 08
Hennessey, John, adm'r of	3 60	Holmes, Lothrop	34 55
Haggerty, William	5 15	Holmes, Joseph	14 53
Haggerty, Margaret	1 75	Holmes, Ephraim	3 58
Hall, John, heirs of	20 65	Holmes, Richard E.	17 23
Hall, John P.	27 91	Holmes, Joseph A.	312 45
Holmes, Stephen	10 05	Holmes, Frank H.	288 13

Holmes, Eliza A.	77 00	Hunt, Maria O.	6 13
Holmes, Alexander, heirs of	60 06	Hammond, Asa C.	16 88
Holmes, Edward	113 15	Hannaud, Eugene	2 00
Holmes, Edward K.	30 81	Hammond, Walter C.	2 00
Holmes, Paraclete W.	2 00	Howland, Daniel F.	8 66
Holmes, Robert W.	6 20	Howland, Charles F.	2 70
Holmes, Samuel	12 86	Hart, Dennis	2 00
Holmes, Ira	8 18	Hickey, James	2 00
Holmes, John F.	25 52	Hyde, James P.	3 23
Holmes, George	22 30	Harlow, James M.	2 00
Holmes, Elnathan	2 00	Harlow, James W.	5 50
Holmes, Stephen, heirs of	88	Harlow, George L.	2 00
Hayward, Lucius	4 80	Harlow, Marcus H.	2 00
Hayward, Lucia	1 03	Harley, Charles	2 00
Hunt, Henry	18 58	Hanson, William G.	2 00
Hunt & Sampson	19 70		
Joice, John A.	2 00	Johnson, Judith	7 18
Jones, Henry N.	36 51	Johnson, F. M., and others	35
Jones, P. M. C.	5 75	Jameson, Francis	2 00
Kennedy, James	12 16	Keith, Henry K.	26 33
Kennedy, James, Jr.	3 82	Keith, Lewis H.	188 85
Kennedy, Frank M.	3 40	Kingston Iron Foundry Co.	9 10
Lanman, Thomas	27 21	Lowe, Samuel	13 73
Lucas, Henry T.	9 00	Lano, George F.	3 05
Lucas, Adoniram B.	3 23	Lucelle, Lois O.	2 00
Leonard, Henry	4 10	Loring, Arthur S.	2 70
Lovering, John P.	2 00	Langlois, Desire	2 00
McGuire, William	6 55	McGrath, Thomas	2 00
McGrath, Robert	12 33	McCrate, William	4 50
McGrath, Michael	10 75	McLauthlen, Elisha, heirs of	3 68
McGrath, Michael, Jr.	2 00	McLauthlen, George W.	20 03

McLauthlen, R. B., adm'r of	3 50	Mitchell, John	7 25
McLauthlen, Onslow W.	2 35	Mitchell, Ransom	6 38
McLauthlen, Horace	3 58	Mitchell, Harvey, heirs of	5 43
McLauthlen, Onslow, & others,	70	Morse, George	9 35
McLauthlen, P. W., heirs of	6 13	Morse, Francis	2 00
McLauthlen, Simeon W.	38 20	Myrick, William H.	19 50
McSweeney, Felix	2 00	Mahoney, John	4 16
McCarty, Charles	2 00	Manter, Pelham	2 00
Malone, Patrick	2 00	Mara, Patrick	2 00
Murray, John	3 93	Marshall, Horace B.	2 00
McManus, Michael	6 55	Miller, Jonas F.	2 00
Nichols, P. L., est. of	33 78	Nutter, Samuel J.	7 25
Newcomb, Thomas	352 81	Norton, Andrew	1 90
Newcomb, Marcello	28 25	Nolan, Thomas	2 70
O'Brien, Joseph	2 00	Oldham, Adoniram J.	2 00
O'Brien, Patrick	7 43	Owens, George E.	3 05
O'Rourke, Margaret	2 10	Ormond, Michael	2 00
Oldham, John	9 71		
Pierce, James B.	6 35	Peterson, Ichabod	8 30
Phipps, Joseph H., est. of	32 69	Peterson, Esaias	8 31
Phipps, Laura M.	11 00	Peterson, George F.	2 00
Phipps, George	2 00	Paine, Reuben C.	9 70
Powers, Edwin	2 00	Prince, Noah	26 68
Powers, Charles H.	2 00	Prince, Daniel	2 00
Peterson, Andrew H.	2 00	Prince, Thomas	10 05
Peterson, Melvin E.	2 88	Perkins, Ezra	8 83
Peterson, Henry R.	2 00	Pendergast, Edward	2 00
Peterson, Herman J.	2 00	Prouse, Augustine	2 00
Peterson, Albert O.	2 00	Peckham, Joseph	11 45
Quinn, Thomas	2 28		

Reed, Edmund	2 00	Ripley, Obed	3 93
Reed, Franklin	2 88	Ripley, Nathaniel	1 05
Reed, Porter C.	20 55	Ring, Daniel W., heirs of,	14 07
Reed, Edwin	36 31	Ring, Daniel W.	1 28
Reed, Edwin T.	2 00	Ring, Samuel, heirs of	6 20
Reed, Edgar	2 00	Ransom, Harvey	11 10
Reed, Jones & Co.	7 00	Ransom, Winslow H.	2 00
Reed, Alphonzo, est. of	3 50	Ransom, Edward A.	3 05
Reed, Joseph E., heirs of	16 33	Richardson, Ebenezer P.	1 80
Rodier, Alexander	2 00	Richardson, Edwin R.	6 90
Russell, C. D., and sister	9 10	Ryan, John	6 90
Robbins, Joseph S.	12 85	Reinhart, Henry	2 00
Robbins, William A.	14 85	Reckenbiel, Henry	2 00
Robbins, Charles	19 85	Raymond, Adoniram J.	2 00
Ripley, Cyrus W.	11 28	Ross, Thomas R.	2 00
Ripley, Lewis	20 20	Randall, James F.	2 00
Ripley, Henry	2 00	Romey, John	2 00
Ripley, Samuel E.	18 98		
Stephens, James H.	10 05	Sever, James N., heirs of	32 73
Sproul, Francis	12 68	Sturtevant, John S.	2 00
Sproul, Matthew F.	2 00	Sturtevant, Henry	23 88
Sampson, George H.	2 00	Stetson, Kimball W.	38 41
Sampson, Constant, heirs of	3 85	Stetson, James H.	10 58
Sampson, Huldah	14 00	Stetson, Arthur A.	2 00
Sampson, Hiram	1 98	Stetson, Elisha	12 33
Sampson, Clement H.	13 38	Stetson, Henry T.	2 00
Sampson, Azel H.	2 53	Stetson, Wiswal S., heirs of	5 95
Sampson, William A.	6 73	Stetson, Charles	33 33
Sampson, Oliver	11 81	Stetson, Marcia H.	24 50
Sampson, Benjamin	14 95	Stetson, Joseph	23 88
Sampson, Wendell A.	2 00	Simmons, Henry	2 00
Sever, Jane R.	60 20	Simmons, Nahum	17 40

Simmons, Wendell	2 00	Stranger, Joseph A.	14 43
Simmons, Francis O.	11 11	Stranger, Andrew R.	2 00
Simmons, Edmund F.	2 00	Stranger, William A.	2 00
Simmons, Augustus	7 43	Synnes, William	35 26
Simmons, Parker P.	2 00	Synnos, Hannah J.	5 25
Simmons, Melvin, heirs of	1 75	Society, Treas. of Baptist	9 45
Simmons, Mary A.	24 15	Society, Treas. 1st Cong'l	3 85
Smith, Patrick	3 40	Sheehan, Thomas	3 75
Smith, John	7 95	Sherman, Ebenezer	2 00
Smith, Richard J.	3 23	Souther, Frederic	15 75
Smith, Patrick W.	2 00	Stodley, Stillman S.	2 00
Soule, Henry	40 50	Stodley & Delano	22 05
Soule, Henry, Jr.	2 00	Stidles, John O.	2 00
Soule, Herbert	7 60	Stewart, David	6 38
Soule, William F.	3 93	Savery, Nehemiah L.	2 70
Soule, James C.	2 00		
Thomas, Augustus	23 35	Taylor, Thomas	2 00
Thomas, William A.	76 90	Tout, Thomas	19 43
Thomas, William R.	2 00	Tout, James R.	2 00
Thompson, James H.	2 00	Trow, Charles W.	2 00
Thompson, Webster	2 00	Tolman, Alonzo	2 00
Thompson, James S.	12 82	Tieman, James	2 00
Tobin, John	2 00	Tupper, Seth	3 50
United States Lock Co.	109 73		
Wixon, Oscar F.	2 00	Winsor, Elbridge G.	32 80
Willis, Jonah	31 76	Winsor, William D.	16 07
Willis, Edward	36 83	Washburn, George H.	3 40
Willis, William H.	5 50	Washburn, George L.	2 70
Willis, Jonah, Jr.	3 75	Washburn, Francis	17 75
Willis, Sarah T.	16 70	Washburn, Azel H.	2 00
Willis, Bethiah H.	16 70	Washburn, Wm. D., heirs of	7 35

Washburn, George	3 40	Waterman, Austin B.	2 70
Washburn, John	2 00	Waterman, Amanda F.	31 33
Washburn, Martin P.	3 75	Wright, John L.	5 50
Washburn, Charles H.	2 00	Wilson, Eli	10 75
Washburn, Charles	3 15	Wadsworth, William A.	2 00
Washburn, Nath'l, heirs of	8 40	Wadsworth, Arthur	2 00
Washburn, Caleb F.	4 95	Wadsworth, George	2 00
Washburn, Waldo	2 00	Watson, Nathan B.	3 75
Washburn, Melvin S.	2 00	Woodman, Amos P.	20 90
Weston, Timothy R.	6 55	Wilcott, William	5 33
Weston, Daniel	3 40	Witherell, Elijah C.	2 00
Waterman, Nathaniel	3 50	Wheeler, Albert C.	2 00
Waterman, John	11 63	Warden, Henry H.	530 51
Waterman, Eleazer E.	6 73	Whittier, Moses	2 00
Waterman, Thomas T.	3 40		
Young, Frederic H.	2 00		

NON-RESIDENTS.

Adams, Nathaniel	\$9 45		
Beal, Thomas P.	1 75	Barker, Sally	2 80
Beal, Alexander	1 38	Brackett, William P.	2 10
Barrett, Benjamin	17	Bradford, Rufus B.	1 05
Barnes, E. and J. C.	19 55	Bradford, Andrew L.	3 50
Brewster, Pelham	5 78	Bradford, Thomas B.	1 16
Briggs, Seneca	1 23	Bonney, James S.	25
Bryant, Lemuel	3 08		
Crocker, Walter	35	Cobb, Franklin B.	17 05
Carl, Hannah	70	Chandler, George	70
Clark, Zoath C.	1 05	Chandler, Horatio	53
Clark, Robert	35	Churchill, Charles O.	1 58
Clark, Stephen, heirs of	35	Chase, Sylvanus	35
Cobb, Charles	28 35		

Dunbar, William H.	1 23	Diman, Ezra S.	35
Drake, Zenna A.	70	Deane, Clarissa	39
Faunce, Ichabod W.	53	Ford, Baker	35
Faunce, Zenas, heirs of	3 50	Forbes, Ida	88
Glass, Daniel P.	88	Gray, Frances A.	88
Hall, James L.	26 95	Holmes, Charles H.	53
Hall, William, and others	6 13	Holmes, Nathaniel	1 10
Hathaway, Benjamin	8 40	Holmes, Peter	18 90
Hammond, Josiah	35	Holmes, James W.	3 15
Jackson, Thomas	1 05	Jenkins, Isaiah, trustee	48 30
Loring, Harrison	25 20	Lauman, Mary E.	1 10
Loring, Samuel	36 40	Lauman, Henry T.	8 05
Leonard, Lucy	35	Lyon, Sarah B.	1 05
McLauthlen, Samuel	1 58	Maglathlin, Henry B.	1 75
Nelson, Elisha	70	Nelson, Charles and others	35
Nelson, George W.	35		
Pratt, William B.	2 10	Plymouth Cordage Co.	5 78
Pratt, Lucius	1 40	Plymouth, Town of	2 10
Perkins, Jacob, heirs of	2 45		
Russell, William G., guard.	77 00	Rickard, Isaac, heirs of	35
Ring, Samuel A.	35		
Sprague, Betsey	1 40	Sampson, Thomas H.	2 10
Suell, Benjamin	1 58	Simmons, Henry B.	8 05
Sherman, Henry	3 15	Simmons, William	2 98
Sherman, Nelson	1 23	Sturtevant, Thos., heirs of	88
Sherman, Eleazer G.	1 40	Stetson, William	70

Thompson, Zadoc	35	Thomas, William	2 10
Thompson, Renben, heirs of	7 70	Thomas, Gaurdriel	53
Thompson, Josiah W.	3 50	Thomas, Vaughan	70
Wright, Rufus	35	Warren, Lucia A.	8 10
Wright, Samuel G.	2 10	Willis, George F	5 25
Washburn, Philip	35	White, Daniel	70
Washburn, Cephas	2 10	White, Otis	70
Witherell, Alden	3 50	White, Alden	12 60
Whiting, Benjamin	1 05	Wadsworth, Wah	18 00
Waterman, Charles	88		

In accordance with the requirements of Gen. Stats., chap. 14, sec. 22, the assessors have annually given notice to all persons liable to taxation, to bring in their lists of polls and estates, and they have furnished printed blanks for that purpose to all who desired them. The fact that so few file such lists, and so many seem to suppose that they have no duties to discharge in respect to the assessment of taxes, and that the assessors are alone responsible for all the hardships and possible inequalities incident to taking, annually, from the people of Kingston some ten thousand dollars, for public uses, prompts us to present, in this connection, a concise statement of some of the rights, duties and responsibilities of taxpayers and assessors.

Under our frame of government every person has a right to the protection of the laws, and is subject to a corresponding obligation to contribute his proportional share of the public expenses. *Con. of Mass., part 1, article X.* Whoever designedly evades taxation, upon any portion of his taxable estate, adds unjustly to the contributive share of every other taxpayer, especially of such others as would not if they could, or could not if they would, conceal from the assessors a single dollar which they possess. Any reasoning which leads to a different conclusion is the merest sophistry imaginable.

Every person may have a voice in determining his own tax by bringing in to the assessors a true list of all his taxable estate, and answering, under oath, such questions as may be put to him by them. *Gen. Stats., chap. 11, secs. 23-25.*

The list required by the Statutes is a list of the estate,—not an estimate of its value. If a value is affixed by the owner it will be considered, but it is not conclusive. 12 *Mt.*, 211. The assessors must estimate and assess the property at its full and fair cash value. *Gen. Stats., chap. 11, sec. 36.*

The penalty for bringing in a fraudulent list, with the intent to evade the law as to the assessment or payment of taxes, is a fine not exceeding one thousand dollars, or imprisonment not exceeding one year. *Stats.* 1869, *chap. 190.*

If any person neglects to bring in his list, the assessors must proceed to estimate his taxable estate according to their best information and belief, which estimate is conclusive. *Gen. Stats. chap. 11, secs. 27-28.*

An erroneous estimate of one's estate, by the assessors, is not an "erroneous or illegal assessment," within the meaning of chap. 11, sec. 51, relating to void assessments. 7 *Cush.*, 274. Were it otherwise, a legal assessment under our Statutes would be simply impossible.

If any person feels aggrieved by the tax assessed upon such estimate, his only remedy is by an application for an abatement. 7 *Cush.*, 274.

But the assessors are expressly prohibited from abating any portion of such tax except in one of two contingencies, viz: 1st, when the applicant can show good cause for not having seasonably brought in his list, (as for example, continuous absence or sickness during the time specified in the assessors' notice,) or, 2d, when the whole personal tax assessed against him exceeds, by more than one-half, what it would have been if he had seasonably brought in his list. *Stats.* 1865, *chap. 121.*

And the filing of a sworn list is a necessary preliminary to an abatement in either of the contingencies named. No application, unaccompanied by such list, can be considered. *Gen. Stats., chap. 11, sec. 46.* 101 *Mass.*, 87.

A careful consideration of the foregoing summary, and an examination of the authorities cited, will show conclusively that he who fails to furnish the list required, is, if overtaxed, overtaxed in his own wrong; and that, if all taxpayers would furnish, for future boards of assessors, the information required by the Statutes, before an assessment, they would have little reasonable cause for complaint after it.

HIGHWAY ORDERS.

Austin B. Waterman, labor,	§28 00	Edward Holmes, lumber,	\$79 04
Robert A. Drew, "	69 13	Ed. D. Chandler, labor,	31 05
Harvey Ransom, "	1 25	Patrick Logan, "	4 00
Charles McCarty, "	86 00	John Ahearne, "	107 50
John Rooney, "	2 50	John Elbridge, "	8 80
Josiah Cushman, "	379 68	Martin Farrington, "	3 63
Robert Eager, "	8 25	Michael McManus, "	6 67
Eli Wilson, "	108 40	Michael McGrath, "	1 75
David Delano, "	7 50	James H. Stetson, "	4 06
George H. Clark, "	2 63	Edwin Powers, "	6 88
Dennis Carey, "	88	William H. Myrick, "	50
Edward Holmes, "	28 00	Gershom Bradford, "	8 08
Gershom Bradford, clay,	8 92	James Tiernan, "	135 60
Hiram Burnes, labor,	\$1	Michael Logan, "	41 00
Clement D. Bartlett, "	3 25	William McCrate, "	21 13
Geo. L. Churchill, "	10 35	Timothy French, "	99 10
Jose Hernandez, "	2 75	William A. Stranger, "	2 00
Albert Faunce, "	3 50	James Pendergast, "	90
Joseph A. Stranger, "	23 50	George Morse, "	13 65
Seth W. Faunce, "	1 00	Francis Morse, "	8 35
John F. Holmes, "	2 50	Noah Prince, "	5 44
William R. Thomas, "	49 55	Noah Prince, gravel,	59 89
Samuel Fuller, "	12 98	Timothy Weston, labor,	8 75

Smith Fuller, labor,	4 88	Charles Witherell, labor,	4 75
Asa C. Hammond, "	2 13	Daniel W. Ring, "	11 60
James T. Churchill, "	50 43	John L. Wright, "	23 35
James H. Bryant, "	5 73	John L. Wright, gravel,	4 24
Daniel Bisbee, "	98 50	Charles E. Bryant, labor,	17 00
Allen McDonald, "	1 25	James O. Everson, "	62 55
Alonzo M. Cushman, "	3 25	Edwin Cook, "	101 80
Joseph T. Cushman, "	85 10	Charles F. Cook, "	6 75
Fred. L. Cushman, "	3 25	Winslow B. Wright, "	5 12
Lewis Bryant, "	2 25	Daniel F. Howland, "	3 50
Elielzer Faunce, "	27 83	Daniel Weston, "	13 20
Samuel J. Nutter, "	88 70	Thomas Hayward, "	1 25
George Cushman, "	21 00	Frank Bryant, "	2 50
James H. Cushman, "	17 50	James Donahue, "	5 25
B. C. Churchill, lumber,	10 50	Edmund F. Simmons, "	1 00
Robbins & Morton, "	52 14	Fraucis O. Simmons, "	33 90
George Faunce, labor,	77 50	Onslow McLauthlen, "	9 12
Henry Churchill, "	72 60	William B. Bryant, "	7 75
Frederic Bagnell, "	113 60	Peleg E. Bryant, "	8 26
Oliver H. Bryant, "	9 25	Charles C. Faunce, "	2 00
John F. Hall, "	74 46	Ransom Mitchell, "	30 90
Algeron S. Chandler, "	220 00	George E. Owens, "	1 00
William A. Finney, "	64 79	Joseph A. Holmes, "	21 00
Charles E. Lowe, "	2 00	Est. F. C. Adams, gravel,	36 20
Oliver Sampson, "	18 11	Alden S. Bradford, labor,	3 00
John Mitchell, "	2 61	Caleb E. Bailey, "	4 00
Ephraim Holmes, "	50	Henry Brewster, "	4 57
Chas. Washburn, "	1 25	Chas. H. Washburn, "	54 52
Dennis Callahan, "	90 55	Hiram Sampson, "	5 00
Martin Cooke, "	377 00	Thomas Tobin, "	85
Esaias Peterson, "	12 75	Charles C. Delano, "	7 00
Augustus Simmons, "	42 40	Stillman S. Studley, "	2 50

Jas. H. Thompson, labor,	8 97	James B. Pierce, labor,	1 87
James S. Thompson, "	2 62	John Griffin, "	10 00
Joseph O'Brien, "	2 75	William Collins, "	16 50
Elisha McLauthlen, "	2 87	Dennis Hart, "	8 00
G. H. Sampson, "	23 60	Nathan Chandler, "	150 56
William F. Soule, "	1 25	Elijah E. Douglass, "	35 00
Frank H. Holmes, "	298 15	Ezra Perkins, "	1 08
Frank H. Holmes, cinder,	27 40	Seavey Sampson, "	7 50
John S. Sturtevant, labor,	15 25	Gardner L. Bradford, "	50
Martin Drake, "	1 37	Ira Chandler, "	1 50
Honace J. Chandler, "	236 49	Luther Clifford, "	20 00
Richard E. Holmes, "	17 45	Henry T. Cook, "	52 15
John Smith, "	12 80	Joseph S. Cushman, "	17 20
Richard J. Smith, "	55 91	John Cushman, "	15 30
Patrick W. Smith, "	52 20	Lucius Hayward, "	56 90
Caleb F. Washburn, "	35 75	Walter H. Faunce, "	27 50
John A. Bonney, "	3 50	Josiah T. Cook, "	11 10
Martin Faunce, "	8 60	James Kennedy, "	3 62
Sylvanus Bryant, "	20 86	Henry N. Blatchard, "	4 50
Henry Sturtevant, "	18 80	George S. Atwood, "	2 18
Henry Sturtevant, gravel,	14 40	Albert T. Douglass, "	90 00
George L. Washburn, "	15 84	Joshua Delano, Jr., "	5 00
Michael Fitzpatrick, labor,	8 20	Benjamin G. Cobb, "	2 87
Nathaniel M. Drake, "	9 80	William H. Donley, "	2 57
Franklin Reed, "	10 00	Joshua Delano, "	198 15
Frederic Souther, gravel,	6 16	Henry T. Lucas, "	23 62
Ezra Fuller, labor,	2 00	Michael McGrath, "	1 25
Andrew Norton, "	1 80	Thomas Callahan, "	2 50
Giles Rickard, "	5 60	Michael Callahan, "	2 50
Daniel W. Fuller, "	1 80	Dennis O'Brien, "	2 50
Wm. H. H. Wright, "	1 20	Martin Smith, "	1 25
Est. Martin Cook, gravel,	2 01	Philander Cobb, "	29 25
David G. Eldridge, labor,	2 75	Frank D. Cushman, "	10 00
Edward G. Brown, "	3 37	Alexander Fuller, "	58 00

Chester H. Fuller, labor,	4 31	George Cushman, 2d, labor,	10 00
James Fuller, "	3 62	F. B. Cobb, clay,	8 92
Herbert W. Cobb, "	4 87	Benjamin Cook, lumber,	1 37
Seth Cobb, "	4 87	Charles McCarty, Jr., labor,	3 00
N. L. Savery, "	2 00	Dennis Haury, "	15 20
Eugene F. Davis, "	2 62	Lewis Ripley, "	34 80
Obed Ripley, "	5 00	Martin P. Washburn, "	2 70
A. J. Raymond, Jr., "	62	James Foster, clay,	97 90
George H. Washburn, "	56 59	Cornelius A. Farnce, gravel,	5 20
William Bradford, "	17 00	Thomas Newcomb, "	15 87
Samuel W. Gray, "	33 43	Otis Churchill, labor,	12 75
William A. Robbins, "	1 00	Hunt & Sampson, hardware,	8 10
Edwin Cushman, "	6 75	Samuel Loring, labor,	1 62
Charles H. Cole, gravel,	6 04	William A. Sampson, "	1 60
Charles Robbins, "	11 52	A. L. Cushman, "	2 00
Wait Wadsworth, labor,	16 00	Kimball W. Stetson, "	3 60
Plym. Conlage Co., gravel,	27 60	Town of Plymouth, "	2 60
Day & Collins, drain pipe,	22 95	Parker & Gannett, tools,	3 00
Samuel E. Ripley, labor,	3 00	Horace McLanthen, labor,	9 12
George T. Adams, "	20 40	James Kennedy, Jr., "	75
Thomas Taylor, "	1 20	George Brown, "	11 00
Caleb Bates, gravel,	5 96		

\$6,098 17

Received of Plymouth, one-half Seaside road bills, \$1 13

\$6,017 04

Appropriation, 5,000 00

Overdrawn, \$1,017 04

The large expenditure for highways in excess of the amount appropriated, has given rise to some discussion as to the powers and duties of the selectmen in respect to the limitation of expenditures. It has been suggested by individuals who deem themselves competent to determine what would be the fitting course in every conceivable emergency, that

no orders should have been drawn by the selectmen, for repairs of highways, beyond the amount of the appropriation for that purpose. In view of this and other suggestions involving criticism,—well meant, doubtless—of our official action, we propose to state, very briefly, some of the considerations which influenced our course in this particular instance, and which have governed us in many previous similar instances.

And first, as a matter of justice. The commissioners, acting as the recognized agents of the town, entered into contracts with individuals for labor on the highways, and filed their bills, duly approved, with us for orders on the town treasurer. We could find, in our own convictions of right, no warrant for paying a part only of these individuals, and refusing to pay the, perhaps, more needy residue, especially in times like these, when the entire proceeds of a man's labor may be needed to keep him from actual want. Neither could we find, in any previous action of the town, any grounds for the belief that it would require or allow any such wrongful shifting of burdens as would result from the attempt to make the town's employees suffer for the alleged faults or mistakes of the commissioners, who are the town's chosen agents. The injustice of such a course would be too apparent to permit its adoption or approval.

Second, as a matter of law. We understand the annual appropriations of the town to be merely estimates, based upon present information, of the sums which will be necessary for specific purposes; estimates which may, or may not, prove correct. To the expenditures for some, at least, of these purposes, even the town itself can fix no limit, nor can it exercise any control over them except through the careful selection of the officers by whom they are to be made. For example: If the appropriation for the poor is wholly expended, whether wisely or unwisely, in six months, the poor cannot be left uncared for during the residue of the year. If the appropriation for highways is expended injudiciously or unseasonably, the town is not thereby relieved of its obligation subsequently to make all dangerous places safe, and all impassable places passable. As it is impossible for the inhabitants of a town to act col-

lectively in determining the necessity or expediency of all expenditures in detail, the Statutes require the election of various boards of officers who, in their several departments, are authorized to act as the town's representatives, and to decide such questions in the town's behalf, subject only to their individual responsibility to the town for their official integrity. And the courts have repeatedly held that towns are liable for all contracts made by their representatives while acting in good faith and within the scope of the legal purpose for which they are appointed. In this view the town itself could not repudiate the contracts of its commissioners, much less could the selectmen.

Finally, as a matter of precedent. For nearly a score of years the town has required all payments from the treasury to be made upon the selectmen's orders. This rule was adopted as the only possible method of ascertaining the actual expenses of the year in season for the preparation of the annual report; but it has been found to operate advantageously in many other respects. Under it, orders have been repeatedly and customarily drawn in excess of appropriations, on bills duly approved, including, at different times, bills of every board of officers and the surveyors of highways in every district in town. During all these years, so far as we are aware, no exception has ever been taken to this course at any town meeting, nor has it ever before been intimated that the selectmen were expected to veto or repudiate the contracts of other town officers; and we have assumed that, whenever the voters think it advisable to adopt a different policy, and to impose upon the selectmen the supervision of, and the responsibility for, the expenditure of appropriations by other boards of town officers, they will say so at the beginning of the financial year rather than at its close.

In the particular instance under consideration, the commissioners, evidently and admittedly, made some very grave mistakes, as who has not at one time or another? The principal one, we think, was an attempt to act separately where the statutes intended they should act collectively. The consequent excess of expenditure, so far as it affects taxation, may be adjusted by an equal reduction in the appropriation for the current year.

SCHOOLS.

WAGES OF TEACHERS.

C. E. Ridler,	\$1,400 00	Emily Spring,	\$321 00
S. L. Rounds,	15 00	M. H. White,	216 00
I. A. Hammond,	96 00	C. D. Russell,	230 00
R. M. Harrub,	316 00	B. P. Burgess,	108 00
M. B. Burgess,	231 00	H. D. Reed,	40 00
M. H. Fernald,	130 00		
H. E. Sturtevant,	301 00	Expended,	\$3,413 00
Appropriation,			\$3,100 00
State school fund,			195 52
Dog licenses,			92 38
Non-resident pupils,			86 00
			<hr/>
			\$3,776 90
		Unexpended,	\$333 90

SCHOOL INCIDENTALS.

George W. Bryant, care of fires and schoolrooms,	\$3 00
W. B. Ames, " " " "	6 00
G. H. Stetson, " " " "	16 40
L. T. Hayward, " " " "	4 00
H. E. Sturtevant, " " " "	7 00
N. F. Faunce, " " " "	3 00
Albert E. Holmes, " " " "	6 00
Asa C. Hammond, wood,	6 00
C. C. Faunce, " "	27 00
J. A. Stranger, " "	19 00
Nathan Chandler, " "	11 00
Philander Cobb, wood and sawing,	24 25
Elisha Stetson, " "	8 50
George F. Lane, " "	12 12
Michael McManus, sawing and housing wood,	7 00
Eli Wilson, " " "	11 62
N. F. Faunce, " " "	2 00
J. L. Hammett, books, maps, &c.,	45 23

Mrs. McCarty, cleaning schoolhouse,	4 50
Mrs. Muboney, " "	3 00
Mrs. Dorcey, " "	2 83
Mrs. McManus, " "	3 00
Mrs. Bonney, " "	4 50
George H. Clark, sundries for schoolrooms.	1 27
H. B. & W. O. Haskell, sundries for schoolrooms,	3 95
Burges & Keith, " "	21 58
Wm. H. Myrick, " "	26 10
W. S. Bartlett, water for schools,	6 00
Michael McManus, mat,	3 00

Expended,	\$295 15
Appropriation,	300 00

Unexpended,	\$1 85
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REPAIRS OF SCHOOLHOUSES.

C. H. Stetson, labor on schoolhouse,	\$1 50
Wallace Bonney, labor and materials,	20 03
J. S. Robbins, " "	15 03
Joseph Holmes, " "	36 50
Edward D. Gandler, " "	16 00
John Eldridge, " "	6 00
George L. Phillips, " "	12 83
William H. Myrick, " "	40 45
Philauder Cobb, " "	77 80
Geo. H. Clark, " "	50
Cutler & Parker, sashes,	12 38
E. P. Reed & Co., lumber,	1 43
E. Robbins, hardware,	8 32
Hunt & Sampson, hardware,	1 68
J. L. Hammett, " "	13 00

Expended,	\$263 45
Appropriation,	250 00

Overdrawn,	\$13 45
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CONVEYANCE OF SCHOLARS.

C. H. Sampson, Wapping to Indian Pond,	\$96 00
C. E. Brewster, carriage purchased,	100 00
W. H. Fauce, two carriage blankets,	10 00

Expended,	\$206 00
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Appropriated,	300 00
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Unexpended,	\$94 00
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APPARATUS FOR SCHOOLS.

J. L. Hammett, sundries,	\$201 15
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Appropriation,	200 00
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Overdrawn,	\$1 15
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SUPPORT OF POOR.**ALMSHOUSE EXPENSES.**

J. F. Hyde, labor at almshouse,	\$2 50
Edward Pendergast, labor at almshouse,	4 50
John Eldridge, " "	50
C. T. Fauce, " "	5 50
Chas. Raymond, coffin for E. Talbot,	12 00
N. Gandler, burial of E. Talbot,	4 75
Hunt & Sampson, supplies,	137 67
Green Evans, " "	8 75
Evans & Atwood, " "	69 53
William McGuire, " "	13 47
Bradford Barnes, " "	7 62
John N. Drew, " "	9 45
Noah Prince, " "	6 90
Edward Holmes, " "	3 10
O. C. C. Association, " "	30 13
Jonah Willis, Jr., " "	16 58
Studley & Delano, " "	1 49
Joshua Delano, " "	12 75
Edwin Powers, " "	5 95

Messrs. Whiting, supplies,	3 36
Spencer Drew,	15 50
Josiah Cushman, wood,	12 00
Geisham Bradford,	11 82
John F. Holmes,	5 50
Richard E. Holmes,	5 50
Jane R. Sever,	9 00
Jose Hernandez, sawing wood,	3 00
N. D. Drew,	3 00
Julia S. Delany, services at almshouse,	7 00
Mrs. F. Sprout,	7 00
Mrs. S. N. Holmes,	2 00
Mrs. Powers, services as housekeeper,	35 75
Lucy Everson,	78 31
H. N. Jones, medical attendance,	51 00
N. Chandler, seaweed,	2 25
Wm. H. Myrick, sundries,	17 21

 \$625 10

EXPENSES OUT OF ALMSHOUSE.

Lunatic hospital, Brattleboro', support of David Lucas,	\$228 00
" " Taunton, " Sarah Faunce,	191 27
City of Boston, relief of Drew family,	38 70
A. P. Woodman, medical attendance, C. H. Washburn,	96 00
H. N. Jones, " " E. R. Whittam,	75 00
P. Cobb, supplies to E. R. Whittam,	40 00
Josiah Cushman, wood for R. A. Drew	3 00
Burges & Keith, supplies for " "	13 95
Edward Gray, wood for Eli Joyce,	3 00
H. S. Banning, removing Betsey A. Curtis,	8 00

Expenses out of almshouse,	\$699 92
Almshouse expenses,	625 40

Expended,	\$1,325 32
Appropriation,	1,450 00
Unexpended,	\$124 68.

CONTINGENT ACCOUNT.

W. R. Ellis, Superintendent of Schools, services and cash paid,	\$261 96
D. W. Bowker, services as Overseer of Poor,	10 00
Josiah Cushman, " " "	52 75
Edward Gray, Selectman, services and expenses,	105 00
Alden S. Bradford, " " "	105 00
John F. Holmes, " " "	100 00
G. W. Ripley, Constable,	6 00
G. H. Sampson, " " "	12 00
Rand, Avery & Co., printing reports,	75 56
Avery & Doteu, printing,	11 50
Nathan Brooks, Town Clerk, services and expenses,	39 50
Nathan Chandler, care of Town House,	2 50
Nathan Chandler, returns of deaths,	5 00
Nathan Chandler, paid repairs on hearse,	12 30
William S. Danforth, insurance,	70 00
Jonah Willis, Jr., trimming hedge,	9 50
J. S. Robbing, repairs on Town House,	2 00
S. W. McLauthlen, rent of room and fuel,	17 00
S. W. McLauthlen, outstanding order of 1873,	75
Edward Gray, Assessor, services,	80 00
John F. Holmes, " " "	80 00
Alden S. Bradford, " " "	80 00
Wm. F. Soule, ringing bell,	2 00
Wm. H. Myrick, sundries for Town Hall,	2 17
Burges & Keith, school books,	132 16
P. T. Brooks, express bill,	14 10

 Expended, \$1,289 05

Appropriation, 1,600 00

 Unexpended, \$210 95

POLICE.

Paid George H. Sampson, services,	\$200 00
Appropriation,	200 00

BURYING GROUND.

Lewis Ripley, labor,	\$30 00
Otis Churchill, " "	43 50
Henry Churchill, " "	39 00
James T. Churchill, " "	12 00

Expended,	\$121 50
Appropriation,	200 00

Unexpended,	\$75 50
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FISHERIES.

G. H. Ewell, services on committee,	\$27 50
Samuel Fuller, " "	15 75
Henry Brewster, " "	59 25
Oliver S. Bryant, " "	5 00
S. E. Ripley, rent of land two years,	24 00

Expended,	\$164 50
Appropriation,	100 00

Overdrawn,	\$64 50
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TREASURER AND COLLECTOR.

Nathan Brooks, services,	\$275 00
Appropriation,	275 00

STATE AID.

Eliza B. Sherman, twelve months,	\$15 00
Mary L. Taylor, " "	45 00
Margaret O'Rourke, " "	45 00
Nancy W. Harlow, " "	45 00
Laura Westgate, " "	45 00
John C. Bagnell, " "	54 00
Sarah Bagnell, " "	45 00
Joseph S. Robbins, " "	72 00

Expended,	\$414 00
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Appropriation,	450 00
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Unexpended,	\$36 00
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TOWN TREASURY.**RECEIPTS.**

Balance in the treasury, March 1, 1875,	\$4,518 68
Nathan Chandler, use of town house,	32 50
W. R. Ellis, tuition of non-resident scholars,	36 67
Warren N. Everson, for Lucas house,	5 00
Frank Fuller, grass,	1 00
Plymouth National Bank, temporary loan,	2,000 00
G. B. Fuller, pedlar's license,	6 00
State Treasurer, corporation tax,	2,956 41
" " bank tax,	3,069 39
" " State aid,	431 50
" " school fund,	198 52
County Treasurer, dog licenses,	92 38
Josiah Cushman, lumber sold,	6 00
Town of Plymouth, for Seaside road,	81 13
Henry Brewster, fish sold,	15 12
Assessment of taxes and school books,	10,100 57
	<hr/> \$24,151 57

EXPENDITURES.

William R. Seyer, County tax,	\$1,624 49
Charles Endicot, State tax,	1,910 00
Plymouth National Bank, temporary loan and interest,	2,031 18
Highway, orders,	6,098 17
Contingencies, "	1,289 05
Support of poor, "	1,325 32
Wages of teachers, "	3,113 00
School incidentals, "	295 15
School apparatus, "	201 15
Repairs of school houses, orders,	263 45
Conveyance of scholars, "	206 00
Fisheries, "	161 50
Burying ground, "	121 50
Police, "	200 00
State Aid, "	414 00
Treasurer and Collector,	275 00
Bounties on crows, hawks, and woodchucks,	57 25
Abatements of taxes and school books,	70 40
Uncollected taxes,	75 34
	<hr/>
	\$20,130 95
Balance in the treasury, March 1, 1876,	4,020 92
	<hr/>
	\$24,151 87

The above named balance in the treasury will all be required for current expenses before the taxes for 1876 become payable. We are of the opinion that a reduction in some of the appropriations, as compared with those of last year, may be safely and wisely made, viz: in that for highways, \$1,000; wages of teachers, \$400; poor, \$100; contingencies, \$100; State aid, \$50; police, \$100; old burying ground, \$100; conveyance of children, \$50; and we recommend that there be appropriated for the current year the following sums, viz:

Highways,	\$1,000
Wages of teachers,	3,000
Repairs of schoolhouses,	300
Fuel and care of schoolrooms,	200
Other school incidentals,	150
Conveyance of scholars,	250
Support of poor,	1,350
Contingencies,	1,100
State aid,	100
Treasurer and collector,	275
Police,	100
Fisheries,	100
Old burying ground,	100
	<hr/>
	\$11,625

From the sum of the appropriations, as finally agreed upon, there may be deducted, for corporation and bank taxes, and reimbursement of State aid, \$6,325. Should the amount be as above recommended, there will remain to be raised by taxation, \$5,300, being \$1,300 less than last year.

Annual meeting for 1876, March 27, at 1 o'clock, P. M.

ALDEN S. BRADFORD,	} <i>Selectmen</i> <i>of</i> <i>Kingston.</i>
EDWARD GRAY,	
JOHN F. HOLMES,	

MARRIAGES

REGISTERED IN THE TOWN OF KINGSTON IN 1875.

- Jan. 1. Andrew H. Peterson of Kingston, and Pamela M. Ford of Pembroke.
24. George E. Standish of Middleboro', and Eva H. Blanchard of Plympton.
- Feb. 14. Elliott W. Blanchard of Duxbury, and Angie L. McLauthlen of Kingston.
20. George Washburn of Kingston, and Angeline Town of Vassalboro.
21. Edwin McLauthlen and Ahnra Simmons, both of Kingston.
27. Horace L. Loring of Duxbury, and Mary E. Cook of Kingston.
- April 7. Luther S. Bailey of Middleboro', and Lydia W. Cook of Kingston.
15. Herbert Soule of Kingston, and Sarah C. Whitman of Pembroke.
27. James G. Perry of Duxbury, and Etta G. Eldridge of Kingston.
- May 19. Horace B. McLauthlen of Kingston, and Eleanor T. Ford of Duxbury.
20. Obed Ripley of Kingston, and Mary A. Fuller of Middleboro'.

- June 15. Winslow Fanner and Nellie J. Stranger, both of Kingston.
- July 4. Levi E. Ford of Duxbury, and Eva F. Bartlett of Kingston.
- Aug. 12. Albert W. Chandler and Mary Emma Keeley, both of Kingston.
28. Henry Finney and Mary L. Harlow, both of Plymouth.
- Sept. 22. Edward Young Badger and Sarah Loring Ripley, both of Kingston.
- Nov. 11. Jose Hernandez and Isadora Delano, both of Kingston.
21. Fred. A. Studley of Hanson, and Edie A. Beytis of Kingston.
24. Edward G. Brown of Kingston, and Abbie L. Bradford of Plymouth.
25. Samuel W. Nutter and Annie E. Hall, both of Kingston.
25. Ellery L. Mesett of Pembroke, and Hattie M. Simmons of Kingston.

Number of Deaths registered in Kingston in 1875, 20; 7 males and 13 females.

Number of Births registered in Kingston in 1875, 26; 8 males and 18 females.

NATHAN BROOKS, *Town Clerk.*

DEATHS REGISTERED IN THE TOWN OF KINGSTON IN 1875.

DATE.	NAMES.	AGE.	CAUSE OF DEATH.	PARENTS' NAMES.
Jan. 6,	Dorothy Bates.	86	Old age.	John and Jane Washburn.
14,	Elizabeth W. Sherman.	61	Cancer of bowels.	Levi and Zilpha Wierman.
16,	Charlotte J. Sawyer.	71		James and Mercy Sawyer.
18,	Eben Churchhill.	71		Prince and — Churchhill.
28,	Fannie E. Washburn.	25	Heart disease.	Allen and Betsey Hathway.
Feb. 12,	Elizabeth B. Stearns.	72	Consumption.	Melzar and Betsey Holmes.
16,	Wesley H. Cushman.	19	Encephalitis.	Geo. and Betsey Cushman.
19,	Edgar Holmes.	23	Encephalitis.	L. T. and Elizabeth Holmes.
24,	Harvey Mitchell.	64	Consumption.	Ezra and Sarah Mitchell.
March 11,	Ellen Talbot.	86	Old age.	Elisha and Olive McLauthlen.
April 11,	E. U. McLauthlen.	71	Hernia.	James and Abigail Cole.
May 16,	Adeline Ripley.	71	Consumption.	Polez and Patience Bryant.
June 17,	Floss E. Cole.	43	Old age.	Joseph, Jr. and Caroline Willis.
July 12,	Polez Bryant.	80	Cholera infantum.	J. O. and Priscilla Everson.
23,	Julia Willis.	80	Malformation of heart.	Win. and Phoebe B. Cunningham.
Sept. 28,	— Everson.	71	Chronic rheumatism.	Daniel Holmes.
Nov. 11,	T. B. Cunningham.	65	Old age.	Samuel and Lydia Ring.
19,	Sophia Holmes.	42	Consumption.	Asa and Lucy Lewis.
30,	Mary W. Ring.	67	Erysipelas & cancerous dis.	
Dec. 27,	Mary L. Cushman.	67		
28,				

ANNUAL REPORT
OF THE
SCHOOL COMMITTEE
AND
SUPERINTENDENT OF SCHOOLS.
OF THE
TOWN OF KINGSTON
FOR THE SCHOOL YEAR 1875-6.

SCHOOL COMMITTEE.

	Term Expires
FRANK H. HOLMES, <i>Chairman</i>	1876
WALTER H. FAUNCE, <i>Secretary</i>	1877
WILLIAM H. MYRICK, <i>Librarian</i>	1878
PHILANDER COBB	1876
ASA C. HAMMOND	1878
GEORGE F. LANE	1877

SUPERINTENDENT OF SCHOOLS.

WYLLIE R. ELLIS.

REPORT.

The School Committee present the following Report of their expenditures for the school year ending with the close of the Winter term of 1875-6:

We have added to the school property of the town, as follows: Philosophical apparatus for the use of the High School, costing \$201.15. A cabinet, in which to keep the same, has been built in one of the recitation rooms at an expense of \$61.70. Another stove has been placed in the Grammar School room, the cost of which was \$19.67.

For the conveyance of the Wapping children, a three-seated covered wagon and two blankets have been bought for \$110, making a total \$395.52 of new property. The cabinet and stove were charged to repairs.

The High School has been kept forty weeks. Mr. Ridler has been paid twenty-five dollars per week as Principal, and ten dollars per week for extra services. During the Winter term the college classes have been designated as the extra service.

Books to the value of \$30.58 have been furnished to scholars, charged to the parents, and a list of the same returned to the assessors.

The incidentals charged to the several schools include articles which have been charged, with school books, to contingent account, in previous years, the same consisting of pens, ink, crayons, text books for teachers' use, &c., &c., amounting in value this year to \$53.36.

Expense of each school is as follows:

HIGH SCHOOL.

C. E. Ridler, teaching, as Principal,	\$1,000 00
C. E. Ridler, teaching, extra,	100 00
Fuel and care of room,	29 57
Repairs,	79 28
Incidentals,	52 46
	<hr/>
	\$1,561 61

CENTRE GRAMMAR.

Miss C. D. Russell, teaching,	\$380 00
Fuel and care of room,	36 63
Repairs,	55 63
Incidentals,	25 33
	<hr/>
	\$497 59

CENTRE PRIMARY.

Miss M. B. Burgess, teaching,	\$234 00
Miss B. P. Burgess, "	108 00
Fuel and care of room,	40 52
Repairs,	22 03
Incidentals,	15 47
	<hr/>
	\$420 02

ROCKY NOOK.

Miss Emily Spring, teaching,	\$207 00
Harvey D. Reed, "	140 00
Fuel and care of room,	27 25
Repairs,	87 55
Incidentals,	9 66
	<hr/>
	\$471 46

TONY BROOK.

Miss Marianna H. White, teaching,	\$312 00
Fuel and care of room,	19 00
Repairs,	14 33
Incidentals,	11 00
	<hr/>
	\$380 33

NORTH WEST.

Miss Helen E. Stuttevant, teaching,	\$192 00
Miss Clara Bryant, "	112 00
Fuel and care of room,	15 12
Repairs,	11 50
Incidentals,	10 23
	<hr/>
	\$344 15

INDIAN POND.

Miss Rachel M. Harrob, teaching,	\$330 00
Fuel and care of room,	27 00
Repairs,	5 63
Incidentals,	8 61
	<hr/>
	\$371 21

WAPPING SCHOOL.

C. H. Sampson, for services of self and horse,	\$152 00
For carriage,	100 00
For blankets,	10 00
	<hr/>
	\$262 00

RECAPITULATION.

<i>For Teachers' Wages.</i>	<i>Appropriations. Expenditures.</i>	
By town,	\$3,400 00	
From State School Fund,	198 52	
From Dog Licenses,	92 38	
Tuition collected and due from non-resident scholars,	86 00	
Total,	\$3,776 90	\$3,445 00
For fuel and care of schoolhouses,	200 00	195 39
For repairs " "	250 00	279 25
For incidentals,	100 00	135 76
For philosophical apparatus,	200 00	261 15
For conveyance of scholars,	300 00	262 00
		\$1,518 55
Unexpended,		308 35
	\$4,826 90	\$4,826 90

The Committee have voted the Superintendent a salary of \$250.

APPROPRIATIONS.

We recommend the following appropriations of money for the support of schools by the town, for the year ensuing, namely :

For wages and board of teachers,	\$3,000 00
Fuel and care of schoolrooms,	200 00
Repairs of schoolhouses,	300 00
Incidentals,	150 00
Conveyance of scholars,	250 00

The Superintendent's report upon the general character of the schools, is annexed as usual.

For the School Committee,

FRANK H. HOLMES, *Chairman.*

REPORT.

FELLOW CITIZENS :

The School Committee, through the Superintendent, offer the following report of the condition and progress of the Schools under their charge for the past year :—

The school in Rocky Nook was taught the first two terms by Miss Emily Spring, who has been for several years its LABORIOUS and FAITHFUL teacher.

Miss Spring resigned at the close of the second term. Those who knew her most intimately, and who, in consequence, best appreciated the EFFORTS she has always made in behalf of the children under her charge, felt much regret on learning her decision to resign.

The Committee secured the services of Mr. Harvey Reed as her successor. Mr. Reed exhibits that quiet, self-possessed, but firm, demeanor in the school room which never fails to impress itself favorably upon the pupils, and gives them positive assurance that prompt and implicit obedience will in all cases be enforced.

It is to be hoped that the examination which is soon to take place will prove to us that Mr. Reed's evident tact and ability as a disciplinarian is also accompanied by an equal ability to secure from his school that careful and thorough work so essential to successful advancement.

The school in Stony Brook has been under the charge of Miss M. H. White during the year. Her ability to govern her school successfully appears to be undoubted. This, joined to a happy faculty of interesting her pupils in their studies, thereby insuring a genuine, hearty effort upon

their part to aid HER in her efforts for their improvement, has wrought in the school a very desirable change. Activity and industry seen in many cases to have taken the place of a former idleness and inattention. These are very gratifying RESULTS.

Our citizens may regard themselves, as peculiarly fortunate when they succeed in securing the services of teachers, who not only work *themselves* with a *will*, but who also have the HAPPY TACT of infusing their activity and zeal among their pupils.

Miss H. E. Sturtevant had charge of the North West school for the first two terms of the year. It was from no action of the Committee or Superintendent that Miss Sturtevant was led to resign. It is seldom possible to give entire satisfaction to all the members of a school, or to receive the unqualified approbation of each individual parent; but Miss S., feeling that her influence and usefulness were somewhat impaired by an opposition which, though not *extensive*, was unpleasant, chose voluntarily to resign.

She has our best wishes for her success in some other field of labor. The teacher who year after year carries her school successfully forward, who works untiringly for its improvement, and who gives us gratifying proof of her industry and energy, is certainly entitled to our respect and consideration.

Miss Bryant has had charge of the school for the third term of the year. It seems to be progressing satisfactorily under her administration; and we trust that the examination that is to take place at the close of this term, will give us ample evidence that a change of teachers has not injured in the least the usual prosperous condition of the school.

The school in Wapping having become reduced to some eight or ten pupils, it was deemed advisable by the Committee to place this small number under the charge of the teacher of Indian Pond school.

The experiment has proved in all respects highly successful. The two schools united, number but twenty-eight; and under the very skilful direction of Miss Harrib, whom we consider one of our *best teachers*, the children have made most excellent progress; for the *increase of numbers*

seems evidently to have added much to the INTEREST the pupils have taken in their studies.

The transportation of the Wapping children to and from school, including the purchase of a carriage for that purpose, has not amounted to the sum it would have been necessary to pay a teacher for the year in the Wapping school.

The course your Committee have taken in the matter is attracting the attention of other towns similarly situated, and frequent enquiries are made, by letter and otherwise, as to the methods which have been adopted by us to effect this result.

The Centre Primary school has been taught—as it was last year—two terms by Miss Marion Burgess, and one term by Miss Betsey Burgess.

Our former Reports bear unqualified testimony to the skill and ability of these excellent teachers; and the work which has been done by them during the year that has just closed, adds, *if possible*, to our appreciation of them.

At the yearly examination which has just been passed, we received ample evidence of the CAREFUL ATTENTION paid to those SMALL MATTERS too often overlooked in the school room.

The correct *pronunciation* of the pupils, their CLEAR *enunciation*, rendering it possible for all the audience to hear with ease, the erect position while reading, and the care taken to *hold THE BOOK UPRIGHT*, the plain manner in which examples in Arithmetic were placed upon the board, and the general ease and rapidity with which these examples were performed,—all these things bear evidence of the unwearied efforts of the faithful and skilful teacher. When we consider that, on an average, twelve or fifteen pupils leave this school yearly for the Grammar School, *ultimately to enter our HIGH School*, the good influence of such thorough training *cannot be overestimated*.

We were peculiarly fortunate in securing the services of Miss E. D. Russell as teacher of the Centre Grammar school for the year. The good work begun in the Primary school, has, for THIS year at LEAST, been continued in the Grammar school, and we have not been PAINED

by seeing pupils apparently losing ALL interest in their studies. Or, as has sometimes been the case, ABSOLUTELY RETROGRADING!

Miss Russell has kept her school STEADILY *at work*, and we trust that the influence of such persistent and faithful drill, will not only be felt favorably in the examination for admittance to the High School,—which is soon to take place,—but will also be extended INTO the High School, and will be TRULY appreciated by the teacher there, when he considers the facility with which he can obtain from WELL-TRAINED pupils good, earnest work.

Permit us to say here, that we trust all the teachers of our Grammar Schools are duly sensible how much the prosperity of Kingston High School depends upon them! When the elementary drill has been good and thorough, the pupil enters the High School prepared to understand the more difficult branches to be taken up there; and the presumption is that the COURSE OF STUDY adopted for the school, will be pursued pleasantly and profitably.

On the contrary, the imperfectly prepared pupil is a DEAD WEIGHT upon his class, and a hindrance to the best directed efforts of the teacher. Frequently there is a constant contest going on between such a pupil and the teacher: the former often striving to evade, in every manner possible, requirements that are *simply necessary* to the successful prosecution of the *Studies* required, and in consequence sinking, month by month, lower and lower in scholarship.

These remarks are made with a full understanding that the course of the Superintendent, in putting a large class who were unprepared into the High School, some two years since, was freely criticised at the time.

The simple fact is, to have rejected *one* of this numerous class, would have been to reject *all*, for *none*, at the examination, exhibited qualifications necessary to enter a High School. Their rejection would have unduly crowded the Centre Grammar School, into which a large class had entered *from* the Primary, and would have reduced to an undue extent the number in the High School.

This class were therefore admitted with the hope that thorough and efficient drill would in time, to some extent, remedy the evil of imperfect preparation.

The Committee and Superintendent are united in the opinion that the place for imperfectly prepared scholars is in the Grammar Schools, until they have attained to such scholarship as shall justify their advancement.

The vital importance of THOROUGH WORK in our Grammar Schools demands, therefore, the earnest attention of all our teachers.

The present term closes the second year of Mr. Rüller's administration of the High School. It was necessary last year, (as we find it to be now,) to send our report to the printer before the yearly examination of the school.

That examination was in *all respects* a success.

No school, where the teacher had failed to perform his manifest duty, or where the pupils responded indolently or unwillingly to the requirements of their teacher, could have passed successfully through such a TEST as was imposed upon it.

The result was a very gratifying one, we believe, to all the friends of the school. Mr. Rüller's method of instruction is clear and interesting to his pupils; calculated to incite in them *habits of thought* and *research*, and to stimulate them to do GOOD, HONEST WORK, without which there can be NO TRUE IMPROVEMENT.

We believe the citizens of Kingston have good reason to be *proud* of their High School, and WELL SATISFIED with its teacher.

We are also much pleased to be able to say, *most emphatically*, that this favorable opinion of the condition of the High School can also be expressed with entire justice in regard to our schools generally at the present time. Our teachers, without an exception, have worked faithfully and untiringly.

The town appropriated last Spring two hundred dollars for the purchase of Philosophical apparatus. This sum was expended as judiciously as possible for articles the most needed in the study of Philosophy, &c.

We trust that the town, at some future period, will appropriate an additional sum for the purchase of apparatus that is still needed. That which is now in our possession is well secured from all injury, in a commodious case, and is of great use in the illustration of studies pursued in the school.

The recommendation of the Committee, relative to the amount of money to be appropriated for our Schools the coming year, will be found in the financial report of the Chairman. We trust that the usual wisdom and liberality of our citizens will be manifested in the consideration of this very important subject.

In this time of financial embarrassment and stagnation in all departments of business, it is certainly a matter of prudence to look carefully to our expenditures; but the efficiency and prosperity of our schools should be *very dear* to ALL our citizens, and nothing should be *HASTILY* done to injure them or to impair their usefulness.

On this the hundredth anniversary of our existence as a Nation, when we reflect upon the trials and struggles and feebleness of 1776, and draw a comparison between the Nation THEN and the power and greatness to which we have attained among the nations of the earth in 1876, *can we mention any more efficient cause of this power and greatness than is to be found in this GENERAL INTELLIGENCE of the people which our Common School system has been so instrumental in producing?*

Let us carefully cherish this GREAT CAUSE of our National Prosperity, and with TRUE Patriotism earnestly strive to hand it down with all its *Power and Glory* to those who shall succeed us.

For the Committee,

W. R. ELLIS, *Superintendent of Schools.*

March 7th, 1876.

APPENDIX I.
STATISTICS OF ATTENDANCE IN THE KINGSTON HIGH SCHOOL FOR NINE YEARS.

YEAR.	NAMES OF PRINCIPALS.	FROM WHAT COLLEGE GRADUATED.	NO. OF MEMBERS.			AV'G ATTENDANCE.			PER CENT OF ATTENDANCE.			PER CT. OF ATTEND. For the Year.
			Spring.	Fall.	Winter.	Spring.	Fall.	Winter.	Spring.	Fall.	Winter.	
1867-68	Benjamin Wormelle,	Amherst.	49	46	44	45	42	36	92	91	82	88
1868-69	Benjamin Wormelle,	Amherst.	35	36	37	31	32	27	90	89	73	84
1869-70	Adilson G. Smith,	Haverd.	50	38	40	48	31	32	85	82	82	83
1870-71	George L. Chandler,	Bowdoin.	41	38	37	29	34	33	89	90	90	90
1871-72	George L. Chandler,	Bowdoin.	39	41	45	37.3	38	41	96	93	91	
1872-73	Horatio B. Lawrence,	Bowdoin.	29	53	48	25	47	41	86	88	87	87
1873-74	G. C. Shelton,	Haverd.	31	33	46	27	31	40	88	88	87	88
1874-75	G. B. Towle,	Bowdoin.	53	51	58	47	46	49	88	90	85	88
1875-76	C. E. Hillyer,	Tutts.	45	38	44	41	37	41	91	97.7	93	93

