

POLL TAXES PAYABLE ON DEMAND WITHOUT NOTICE. (Pub. Laws, c. 66, s. 1)
OTHER TAXES DUE AND PAYABLE FOURTEEN DAYS AFTER NOTICE. (Pub. Laws, c. 66, s. 4)

The fiscal year of towns and village precincts shall end January 31, (Pub. Laws, c. 42, s. 73) and of school districts June 30, annually (Pub. Laws, c. 119, s. 15).

THE STATE OF NEW HAMPSHIRE

Agreeably to the provisions of Chapter 62 of the Public Laws, you are hereby required to make an inventory of all your taxable real and personal estate or property, for the tax year beginning on April 1, 1943, according to the following interrogatories, giving such information as will enable the Selectmen to assess such property and estate at its true value. This inventory must be filled out, subscribed and sworn to by you, and returned to the Selectmen April 1-15, 1943, inclusive, but not prior to April 1.

Name of Taxpayer <u>Victor C. Kitchen, Adm.</u>	<u>HOWARD G. LANGLEY</u>	} Selectmen of the Town of <u>GILMANTON</u>
(Write here any change in address)	<u>HORACE F. PARTRIDGE</u>	
Est. of <u>J. M. W. Kitchen</u>	<u>MORSE E. BROWN</u>	

WHERE NO PROPERTY IS OWNED UNDER ANY QUESTION, WRITE "NONE".	Selectmen's Valuation
Poll. (Pub. Laws, c. 60, s. 1) Tax. \$2.00 \$	
1. What real estate was owned or held by you on April 1, 1943, including mills, machinery, aqueducts, electric power and light plants, pipe lines, etc.? (Pub. Laws, c. 60, ss. 5, 6, 7. Laws 1941, c. 197, s. 7)	
DESCRIPTION OF REAL ESTATE	
(Describe each tract separately and state number of acres, as near as possible. Pub. Laws, c. 62, s. 3.)	
<u>Currier Pastures</u>	<u>500</u>
<u>Folsom lot # 2</u>	<u>500</u>
<u>Burroughs lot</u>	<u>100</u>
<u>Folsom field</u>	<u>150 *</u>
<u>Philips field</u>	<u>100</u>
<u>German ct</u>	<u>200</u>
<u>Wright field</u>	<u>300</u>
What, if any, additions or material alterations have been made to the above since April 1, 1942?	
Do you own any buildings situated on land owned by another person?	

Have you sold or conveyed any real estate since April 1, 1942? Yes

Description	Conveyed to whom	Date
<u>4 Cottages **</u>	<u>" "</u>	<u>Alfred Summer - Aug 1942</u>
<u>Green Pastures</u>	<u>" "</u>	<u>Pauline Cutler " "</u>
<u>Bush lot</u>	<u>" "</u>	<u>Horace McClary March 1943</u>
<u>* 1/2 of Folsom field</u>	<u>" "</u>	<u>Horace McClary March 1943</u>
<u>(Lower half towards Belmont)</u>		
<u>** including pump and tanks across the road</u>		

	NO.	Selectmen's Valuation
2. What portable mills were owned by you or were in your care or custody on April 1, 1943? (Pub. Laws, c. 60, s. 16.)		\$
What road building or repairing machinery, stone crushers, derricks, construction or well-drilling machinery was owned by you or in your care or custody on April 1, 1943? (Laws 1933, c. 38.)		
3. What boats and launches were owned by you and located in this town on April 1, 1943, in excess of the aggregate value of \$100? (Pub. Laws, c. 60, s. 14.)		
4. What number of horses		
mules		
asses		
over 24 months old, were owned or kept in this town by you on April 1, 1943? (Pub. Laws, c. 60, s. 14)		
5. What number of oxen		
cows		
other neat stock		
over 24 months old, were owned or kept in this town by you on April 1, 1943? (Pub. Laws, c. 60, s. 14)		
6. What number of sheep, over 1 year old		
hogs, over 6 months old (two hogs exempt to each family) were owned or kept in this town by you on April 1, 1943? (Pub. Laws, c. 60, s. 14.)		
7. What number of hens....., turkeys....., geese....., ducks....., or other fowls....., over four months old, were owned or kept in this town by you on April 1, 1943? The assessors will deduct \$50 value from the total of their valuation. (Pub. Laws, c. 60, s. 15)		
8. What number of furbearing animals kept in captivity for breeding or other commercial purposes were owned by you or in your possession in this town on April 1, 1943? (Pub. Laws, c. 60, s. 15.)		
9. What number of domestic rabbits over 2 months old in excess of the aggregate value of \$50 were owned by you or in your possession in this town on April 1, 1943? (Laws of 1937, c. 138, s. 1.)		
10. What number of vehicles (except motor vehicles) in excess of the aggregate value of \$100 were owned or kept in this town by you on April 1, 1943? (Pub. Laws, c. 60, s. 14.)		
11. What number of gasoline pumps		
tanks		
were owned or kept in this town by you on April 1, 1943? (Pub. Laws, c. 60, s. 14)		

	Owner's Valuation P. L., c. 62, s. 3	Selectmen's Valuation
12. What was the average value of your stock in trade employed in this town for the year from April 1, 1942 to April 1, 1943, basing the value on the worth to you to use or to sell in the ordinary course of your business? (Pub. Laws, c. 60, s. 14)	\$	\$
(a) Merchant		
(b) Manufacturer		
(1) Raw material, including coal and other manufacturing supplies		
(2) Goods in process of manufacture		
(3) Finished products		
Total of (1), (2) and (3)		
13. What was the full value, on April 1, 1943, of wood, bark, timber, logs and lumber, manufactured, or unmanufactured exceeding \$50 in value (not taxable as stock in trade), owned by you or in your custody in this town on that day? (Pub. Laws, c. 61, s. 11)		

14. Did you hold in trust as executor, administrator, guardian or trustee, any taxable property, as specified in the foregoing questions on April 1, 1943? If so attach a description thereof on a separate sheet, giving the name of the estate. (Pub. Laws, c. 61, s. 22.)

Answer "Yes" or "No"

All of the above is held as Executor, Estate of J. M. W. Kitchen

15. What number of dogs were owned or kept by you in this town on April 1, 1943? (Pub. Laws, c. 150, ss. 6, 7, 8, 9.)

a. Male, No. b. Spayed Female, No. c. Female, No.

SHARES RAILROAD STOCK

In every case give the name of the person in whose name the certificate of stock is made. If the stock is pledged as collateral, state to whom pledged. Shares of railroad stock are not taxable to the owners. If, however, you fail to list your stock, the town will lose the tax paid by the railroad.

Name of Corporation	No. Shares	Name of Corporation	No. Shares
Boston & Lowell		Nashua & Lowell	
Boston & Maine.		Northern	
Concord & Claremont.		Pemigewasset Valley.	
Concord & Montreal (B. & M. Class C)		Peterborough	
Concord & Portsmouth		Peterborough & Hillsborough	
Connecticut River (B. & M. Class D)		Portland & Ogdensburg	
Fitchburg (B. & M. Class A)		Sullivan County	
Canadian National Railway Co.		Suncook Valley.	
Manchester & Lawrence (B. & M. Class D).		Springfield Terminal Ry. Co.	
Manchester Street Railway		Maine Central R. R. Co.	
Mt. Washington.		Wilton	

I,, do solemnly swear that, to the best of my knowledge and belief, the foregoing inventory contains a full, true and correct statement of all the real and personal estate or property for which I am liable to be taxed by the Selectmen of the Town of under the laws of the State, on April 1, 1943, and of all the stock in railroad corporations of this state owned by me at that time; and that I have not assigned, conveyed or disposed of any property or estate, in any manner, for the purpose of evading taxation. So help me God.

.....
 ss. April 1943.

Then personally appeared the above named subscriber and took and subscribed the foregoing oath.
 Before me,

.....
 Selectman. Assessor. Justice of the Peace.

(This oath may be taken before a Justice of the Peace, an Assessor, or Selectman.)

PUBLIC LAWS, CHAPTER 62

Section 1. The selectmen of each town shall annually, in April, make a list of all polls and take an invoice of all the estate liable to be taxed in such town on the first day of that month.

Sect. 2. They shall annually take an invoice of the shares of stock of each railroad corporation of the state owned by inhabitants of their town on April first, and shall transmit to the state treasurer, on or before June first, a statement under oath, showing the number of shares of each corporation thus owned, the names of such stockholders, the number of shares owned by each in each corporation, and that such stockholders were inhabitants of the town on April first. If they shall neglect to comply with the foregoing provisions they shall be liable to the town for all damages resulting to it from their default.

Sect. 3. The inventory blanks shall be so arranged and formulated as to require, under oath, from the person or corporation to be taxed, in answer to interrogatories therein stated, a description of all real estate taxable to the person or corporation, and a statement of the gross amount or quantity of each class of personal property for which he or it is taxable, and such other information as will enable the selectmen or assessors to assess all the taxable property of such person or corporation and at its true value; also a list of the shares in railroad corporations of this state owned by such person or corporation. The blanks shall require the owner's estimate of the value of his stock in trade, but not of his other property.

Sect. 4. The selectmen or assessors, at the time mentioned in the following section, shall cause copies of such blank inventories to be given to all persons and corporations, both resident and non-resident, who are taxable therein for any real or personal estate. Such blanks may be given in hand to such persons and to the president, clerk or person having the principal charge of the business of such corporations, or be left at their usual place of abode or business, and in the case of non-resident persons and corporations, may be mailed to their last known address or given to the person in charge of their property in the town where it is taxable.

Sect. 5. Towns, by vote at any legal meeting, may authorize the selectmen or assessors to distribute the blank inventories at the time they examine and appraise the property to be taxed; otherwise they shall be distributed on or before March twentieth in each year.

Sect. 6. Every person and every corporation, by its president or other principal officer, shall fill out the blank inventory in all respects according to its requirements, and subscribe and make the required oath thereto, before some justice of the peace or a selectman or assessor, either of whom is empowered to administer the same, and shall deliver, or, in case of non-resident persons or corporations, mail such inventory to the selectmen or assessors on or before April fifteenth of that year.

Sect. 7. If the blank inventory is not delivered, or, in the case of non-residents, mailed to any person or corporation on or before April fifteenth, or if any person is prevented by accident, mistake or misfortune from making return thereof on or before that day, such person or corporation shall make such return before May first.

Sect. 8. The selectmen and assessors are authorized to receive such inventory before May first from any person or corporation who was prevented from making and returning the same on or before April fifteenth by accident, mistake or misfortune.

Sect. 9. The oath required in and by such inventories shall

be as follows, to be varied in cases of partnerships, corporations, administrators and the like, to conform to such circumstances: I,, do solemnly swear that, to the best of my knowledge and belief, the foregoing inventory contains a full, true and correct statement of all the real and personal estate or property for which I was liable to be taxed by the selectmen of, under the laws of the state, on April first,, and of all stock in railroad corporations of this state owned by me at that time; and that I have not assigned, conveyed or disposed of any property or estate, in any manner, for the purpose of evading taxation. So help me God.

Sect. 10. If any person shall wilfully swear falsely in violation of the provisions of this chapter he shall be deemed guilty of perjury, and punished accordingly.

Sect. 11. The selectmen or assessors shall, on or before the second Monday of April in each year, give public notice of the times when and places where they will receive such inventories, and hear all parties regarding their liability to be taxed. They shall state therein the time when such hearings will begin and close. Such notice shall be posted in one or more public places in the town, shall be published in some newspaper, if any be printed in the town, and shall be given in any other manner they think proper.

Sect. 12. Upon the return of such inventory, the selectmen shall assess a tax against the person or corporation in accordance with their appraisal of the property therein mentioned, unless they shall be of the opinion that it does not contain a full and true statement of the property for which such person or corporation is taxable.

Sect. 13. If any person or corporation shall wilfully omit to make and return such inventory, or to answer any interrogatory therein contained, or shall make any false statement therein; or if the selectmen or assessors shall be of opinion that the inventory returned does not contain a full and correct statement of the property for which the person or corporation is taxable; or that the person making the same has wilfully omitted to give required information, or has made false answers or statements therein, the selectmen or assessors, shall ascertain, in such way as they may be able, and as nearly as practicable, the amount and value of the property for which the person or corporation is taxable, and shall set down to such person or corporation, by way of doorage, four times as much as such property would be taxable if truly returned and inventoried.

Sect. 14. If any selectman or assessor shall wilfully omit or fail to perform any duty imposed upon him by the provisions of this chapter, or by other laws pertaining to taxation, or shall wilfully fail to enforce or wilfully violate any of the provisions thereof, he shall be fined two hundred dollars.

Sect. 15. The selectmen, or either of them, may make personal application to any inhabitant of the town, to any person having the care of personal property taxable therein, and to the officers of any corporation, for an account of the polls and ratable estate for which they are liable to be taxed.

Sect. 16. Whoever, upon request made to him by an assessor or collector of taxes of any town in the performance of his official duty, refuses or neglects to give his true name shall be fined not more than fifty dollars.

Sect. 17. Whoever transfers any stock in any bank for the purpose of evading taxation, or to prevent its being taxed to the real owner thereof in the town in which he resides, shall be fined not more than one thousand dollars to the use of the town in which, or for the use of which, such stock ought to be taxed.

TAXATION OF NATIONAL BANKS PUBLIC LAWS, CHAPTER 70

Sect. 1. Every national bank annually shall pay, for and on behalf of its stockholders, a tax of one percent on the par value of its capital stock, and such tax shall be paid by the bank to the towns or cities where the stockholders reside in proportion to the amount owned by the stockholders of each town or city; but such portion of said tax as is represented by shares owned by persons residing out of the state shall be paid to the town or city where the bank is located.

Sect. 2. Such tax shall be paid by the bank to the collectors or other persons authorized to collect the taxes of cities or towns entitled to share in said tax, at the time in each year when the other taxes assessed in said cities or towns become due.

Sect. 3. The bank shall have a lien on each share thereof for its proportion of said tax.

Sect. 4. The persons or corporations who appear from the records of said banks to be the owners of shares at the close of the business day next preceding April first in each year shall be

taken and deemed to be the owners thereof for the purposes of taxation.

Sect. 5. The cashier of every such bank shall, on or before April tenth in each year, send by mail, to the selectmen or assessors of the several towns in the state in which any of its stockholders resided on the first day of that month, a list of such stockholders, stating the number of shares owned by each and the par value of such shares, the total par value of the capital stock * * * and to the selectmen or assessors of the town in which the bank is located a like list of stockholders not resident in this state, such statements to be under oath.

Sect. 6. The cashier of any bank, who shall neglect or refuse to comply with the provisions of the preceding section, or who shall make a false statement, shall forfeit the sum of one hundred dollars for each offense for the use of the town to whose selectmen he did not send a list of stockholders and a statement, as required by said provision.