

THE STATE OF NEW HAMPSHIRE

SUPREME COURT

Case No. _____

In re:

Appeal of Woodsville Fire District re: Department of Revenue
Administration 2022 Warrant Article Determinations

APPENDIX TO APPEAL BY PETITION (APPENDIX PART II)

UNDER RSA 541:6 AND N.H. SUP. CT. R. 10

From Orders of the

**New Hampshire Department of Revenue Administration –
Municipal and Property Division and Hearings Bureau**

October 12, 2022

By its Attorneys,

ORR & RENO, P.A.
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P.O. Box 3550
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¹ As set forth in the June 3, 2022 Notice of Hearing, the Receipt of Appeal letter was actually mailed on May 31, 2022.

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² Woodsville requested preparation of a transcript pursuant to Rev. 204.11, but was informed on October 3, 2022 that the DRA has no transcription provider available. Accordingly, Woodsville is submitting a Transcript Order Form with this Appeal.

Orr&Reno

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July 27, 2022

State of New Hampshire
Department of Revenue Administration
Hearings Bureau
Attn: Denise A. Daniel, Hearing Officer
109 Pleasant Street, PO Box 1467
Concord, NH 03302-1467

Re: *Docket Number 22-096*
Town of Haverhill / Woodsville Fire District Tax Rate 2022

Dear Ms. Daniel:

Please find enclosed Woodsville's witness list and additional Exhibit 19 for the August 1, 2022 hearing on the above-captioned matter. Woodsville has added New Hampshire State Representative Rick Ladd to its witness list for the purpose of providing testimony regarding the legislative amendments to Woodsville's special legislation. Exhibit 19 consists of further documentary evidence of Woodsville Fire District's formation and contemporaneous authenticating records, although it is Woodsville's position such records are unnecessary to reversing the Division's erroneous finding that the District's fire department is *ultra vires*. The District is in the process of having these records digitized with the assistance of the New Hampshire State Libraries and may provide clearer, digitized records at the hearing.

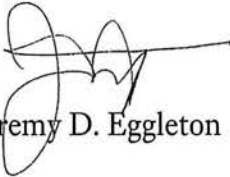
I also wanted to provide notice that our law student intern, Emily Bensadoun, may be attending the Hearing as an educational opportunity. Please let me know if this poses any problem or inconvenience to the Bureau.

Thank you for your attention to this matter. Please do not hesitate to contact me with any questions or concerns.

Dept. of Revenue Administration
July 27, 2022
Page 2 of 2

A copy of this submission is being sent contemporaneously to Peter C.L. Roth, Revenue Counsel to the Municipal and Property Division of the New Hampshire Department of Revenue Administration, via e-mail and U.S. mail to 109 Pleasant Street, PO Box 457, Concord, NH 03302-0457.

Very truly yours,



Jeremy D. Eggleton

JDE/lvm

cc: Woodsville Fire District
Lynnette V. Macomber, Esq.
Peter C.L. Roth, Esq. (Revenue Counsel)
Town of Haverhill (Drummond Woodsum - Demetrio Aspiras, Esq., and Christine Fillmore, Esq.)

State of New Hampshire
Department of Revenue Administration
Woodsville Fire District – Request for Reconsideration, 2022 Warrant Articles
Docket Number 22-096

Woodsville Fire District's Witness List

1. Kevin Shelton, Woodsville Village Administrator
2. Steve Wheeler, Chair, Woodsville Fire District Commissioners
3. N.H. State Representative Rick Ladd (formerly Chair, Town of Haverhill Selectboard)

* * *

EXHIBIT 19



1888 Second Annual Report of Chief of Fire Wards of
The Woodville Fire District

I herewith submit the second Annual Report of the
Fire Wards of the Woodville Fire District ending
March 1st 1888 —
— Charge myself as follows

1886		18 13	
Aug 25	Cash on hand	80 00	
Oct 6	Town of Haverhill Order	80 00	
Dec 18	" " " "	135 00	
1887	Jan 28	" " " "	300 00
Aug 22	" " " "	400 00	
Nov 1	Rec ^d for four notes of the Woodville Fire District for 100. each	140 00	
" 19	Town of Haverhill order	80 00	\$1233.13
Dec 24	" " " "		

I discharge myself as follows

1886	Oct 25	Paid Woodville Aqueduct Company bill for quarter ending Oct 1 st 1886	80 00
Nov 26	Paid freight bill on hose	48	
1887	Jan 12	" Woodville Aqueduct Company bill for quarter ending Jan 1 st 1887	80 00
"	"	freight bill	52
" 26	"	M J Ward repairing hose	358
Mar 31	"	Woodville Aqueduct Company bill for quarter ending April 1 st 1887	80 00
June 1	"	R H Sherwin for printing	35
4	"	Express	35
7	"	Leairs Bros for Gong	7 00
10	"	Manchester Hardware Company	5 00
18	"	Woodville Aqueduct Company bill for quarter ending July 1 st 1887	80 00
			<u>337.33</u> ✓

98
1898
Mar. 25th

Meeting

At the meeting of the inhabitants of the Woodville Fire District, in the Town of Haverhill, qualified to vote in District affairs, held at the Fire Station in said district, Friday Mar. 25th 1898 at 7 O'clock in the afternoon, the following business transpired.

Meeting called to order by Jas. H. Leonard at 7:20 P.M.
After reading of the warrant by Moderator

Art. 1 Was taken up, and clerk was instructed to cast one Ballot for James F. Leonard for Moderator. Mr. Leonard refused to accept, and clerk was instructed to cast one Ballot for Samuel B. Page for Moderator. And Samuel B. Page receiving all the votes cast was elected Moderator for the year ensuing and took oath of office as by Law prescribed.

Art 2. Upon motion of A. Willoughby the Moderator was instructed to cast one ballot for Lewis E. Davison for Clerk for the year ensuing. And Lewis E. Davison receiving all the votes cast was elected district clerk for the year ensuing and took oath of office as by Law prescribed.

the District, and to legalize, ratify and confirm the
adoption of Chapter 204 of the Laws of 1889 and Chapter
78 of the General Laws by said District, and to ratify
and confirm all subsequent acts of the district, and its
officers, and to authorize the issue of bonds by the
district," approved March 9, 1899, as engrossed in this
office.

In testimony whereof I herewith subscribe my
official signature and affix the seal of the State,
at Concord, this tenth day of March A. D. 1899.

Edward W. Pearson
Secretary of State.

Woodville 17th August 1886

A meeting of the Subscribers for the School Room at Woodville in the year 1886 was held on the 17th of August at 7 o'clock in the evening. The meeting was called in order by the clerk, Mr. Henry King, and proceeded to the transaction of business as follows -

1st. A meeting of the Subscribers for the School Room at Woodville in the year 1886 was held on the 17th of August at 7 o'clock in the evening. The meeting was called in order by the clerk, Mr. Henry King, and proceeded to the transaction of business as follows -

1st. A meeting of the Subscribers for the School Room at Woodville in the year 1886 was held on the 17th of August at 7 o'clock in the evening. The meeting was called in order by the clerk, Mr. Henry King, and proceeded to the transaction of business as follows -

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1st. A meeting of the Subscribers for the School Room at Woodville in the year 1886 was held on the 17th of August at 7 o'clock in the evening. The meeting was called in order by the clerk, Mr. Henry King, and proceeded to the transaction of business as follows -

majority, having voted in the affirmative
 number being 321 - and two thirds of such
 The bill was passed and voting - such
 tick mark at the last annual term meeting in
 return in the district - as shown by the check
 and it appearing that a majority of the legal
 affirmers, and 1 ballot in the negative -
 and recorded in 187 ballot in the
 motion - voting by ballot - was called
 commitment of the district. Open which
 selling such bonds be delegated to the
 and the rate of interest - and running and
 and that the time - and place of payments -
 exceed five per cent - payable semi-annually
 time - and carry interest at a rate not to
 with in twenty years from the time of their
 maturity there of - and that they be payable
 denominations of one hundred dollars or
 funds to that amount be received in
 the amount of three thousand dollars - that
 that the indebtedness of the district to bonds
 2 - include article 4 as follows -
 3rd - Motion to include article 1 General Article
 was discussed, carried.
 and vote upon yeas - and the motion
 article 1-2 of the above - amended.
 4th - Motion made and seconded that
 James D. [unclear]
 5th - Reading of the preamble by Medford
 following business read & enacted.
 No other important business - and the
 was read at the time with cheer and the
 order of business to be read with cheer and
 in [unclear] the foregoing preamble as
 - Nov 11th - 1875

Clerk of the March

1885
 1900

Warrant Continued.

- 3 To see what action the district will take with reference to providing funds for the payment of such bonds
- 4 To see what action the district will take with reference to selling such bonds
- 5 To choose two or more trustees of the sinking fund,
- 6 To see what action the district will take with reference to providing itself with a corporate seal.
- 7 To transact all such other business as may be necessary. Given under our hands and seal, this 29th day

of Aug. 1898

A. H. Leighton
 S. D. Tilton
 P. W. Baird
 J. R. Sawyer
 H. Willoughby

Commissioner
 of Woodsville Fire
 District

I hereby certify that on the 29th day of August 1898 I posted a true and attested copy of the within warrant at the Wood House where said meeting is to be holden and a like true and attested copy in the Post office a public place in said Woodsville Fire district.

A. H. Leighton

State of New Hampshire
 Grafton S.S. September 15th 1898

Personally appeared Albert H. Leighton subscribed and made oath to the foregoing certificate - Before me, Saul B. Page Justice of the Peace

that I will faithfully
perform the duties
highways and the
1888 according to
and regulations
of the Hampshire

May 11th 1888.

I took and
ordained
the Peace

at
clock -

the District -
District hereby
the District
the
compact -
at position
Dunsmuir
at between

To the constituents of the Woodsville Fire District
qualified to vote in District affairs.
You are hereby notified to meet at the Hose House in
said District on Saturday the 20th day of June 1888. at
7-20 o'clock in the afternoon, to act upon the following
subject:

- 1st To choose a moderator to preside in said meeting.
- 2^d To see what action the District will take with reference
to sewers in the compact part of the Village in said
District and especially that portion thereof lying
between the store of Seth P. Slack and the Dunsmuir
Hotel and upon the streets leading westerly from the
street between aforesaid points.

Given under our hands and Seal this 6th day of
June 1888.

Henry F. King President of Fire District
Commissioners
Chester Abbott Clerk of Woodsville

I hereby certify that on the 6th day of June 1888 I
posted a true and attested copy of the above warrant at
the door of the Hose House, and a like copy at the Post Office
in said District
Chester Abbott

The State of New Hampshire:
Grafton SS:

June 11th 1888.

Subscribed and Sworn to: Before me
Ira Mitchell Justice of the Peace

True Record:
Attest

Chester Abbott
Clerk -

1) Norwich
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- led in
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- District
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petitioner and to the owner of said
land described in said petition by
going to each or to his agent or by
leaving at his abode an attested copy
of the written petition and the order thereon
of the Justice of the Peace at least before the said
day of hearing and to all others interested
by posting seven copies in the Post
Office in said Woodsville First District
and at The Town House in said Haverhill
and leaving six copies at the several abodes
of the Clerk of said District and the
Town Clerk of said Haverhill fourteen
days at least before said day
of hearing
of sworn under our hands at said
Haverhill this 25th day of May 1899

A true copy
attest A. H. Lightlow

Henry W. Keyes } Selectman
D. L. Hawkins }
A. L. Warren } Haverhill

Upon the foregoing petition we appointed
a hearing and gave notice thereof as aforesaid
and on the 14th day of June 1899 at 10 o'clock in
the forenoon at the office of Samuel B. Page in
the Town of Haverhill the town of place appointed
Albert H. Lightlow and Frank W. Baird Commissioners
of the Woodsville First District and Adna F. Mulliken
appeared as parties; and having heard all
parties who desired to be heard and examined
them and their witnesses made oath and
received the premises described in the
foregoing petition.

We do hereby assess the damage of the owner
Adna F. Mulliken of the land taken and described as
nine hundred dollars

A True Copy. attest L. E. Morrison Clerk 429

Henry W. Keyes } Selectman
D. L. Hawkins }
A. L. Warren } Haverhill

August 22, 1888

A meeting of the Subalterns of the town of Windsorville was held in the evening of the 21st inst. in school house. August 22, 1888. At this time the following business was transacted: The following was called to order by the chairman of the Society, Charles H. Vicks, after which the following was read and voted the Warrant of the Court.

Chapter 109 of the General Laws relating to Village Fire Districts was then read by Samuel B. Page on which it was voted to adopt the provisions said in Article and that a Village Fire District be established. Said District to be under the authority of the Town of Bath. Eudora and Scarborough to be in the School District Number Four (4) in Windsor. Warrant by the State since between New Hampshire and Vermont. Excepting the farm now owned by Benjamin Reynolds in District No. 10 near the farm as the Village Farm.

Was then up and on motion proceeded to ballot for moderator. There number ballots cast nineteen (19) necessary for choice were achieved (see Vol. 1st. Mann. part 100) W. H. Nichols had one (1) E. R. Page had sixteen (16) and S. B. Page was chosen. Also that and took oath of office as by law prescribed.

Was then taken up and on motion proceeded to ballot for clerk. Whole number ballots cast four (4) necessary for choice three (3) J. V. Emery having four (4) and J. V. Emery also took and took oath of office as by law prescribed.

Fire Ward Report

I herewith submit the first Annual report of the Fire Department of the Woodsville Fire District ending Aug 28, 1886. I charge myself as follows.

1886	June 16	Town of Haverhill Order	\$150.00
	July 6	" " "	325.00
		" " "	<u>80.00</u>
			\$555.00
I discharge myself as follows			
1885	Dec 22	Paid Freight on Hoes	\$ 2.66
		E. Mann for record Book	1.00
1886	May 4	freight on Hoes Cart	5.20
	June 18	Concord Fire Department for Hoes Cart	75.00
	" "	Willis D. Thompson for rope	2.60
	" 19	freight on Rope	26
	" 25	Woodsville Aqueduct Co for 16 Hydrants for Quarter ending March 31, 1886	445.50
	July 7	Woodsville Aqueduct Co for use 16 Hydrants for Quarter ending July 1st 1886	80.00
	" "	James Boyd & Sons for Hoes-Hoe pipes-Shammers & Straps per Bill	325.00
Aug 2		A. H. Sherwin for Printing per Bill	70
		Balance in hands of Chief	\$ 813
		Town of Haverhill Treasury	<u>295.00</u>
		Total	\$313.13

Art 6

Which will be sufficient to pay for use of Hydrants for the next three Quarters and pay other incidental expenses -

Respectfully Submitted August 28th 1886

Henry F. King
Chief Fire Ward

A true copy

Attest George E. Emery
Clerk

Also a true record of the proceedings of the meeting held August 30th 1886 as given on the foregoing pages

Attest George E. Emery
Clerk

Adjourned Meeting Sept 21st 1898

Meeting called to order by
S. B. Page moderator
Passed over

Art 5

- 6

Moved and seconded that the
Woodville Fire District Commission
be delegated to procure seal
with full power in regard
to same. - motion provided

- 3

Passed over

- 7

No further business coming before the meeting
moved and seconded to adjourn
without date

L. E. Davison
Clerk
Woodville
Fire District

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seconded
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district
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and

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1.30

th.

Woodsville Fire District Pay Roll—Continued.

Ch'gd to
Miscella-
neous

Date paid

Mar. 26

Apr. 2

" 25

" 31

" 31

" 31

" 2

" 27

Apr. 16

"

" 18

" 13

"

" 16

" 27

" 23

" 30

" 30

" 25

" 30

" 30

" 30

" 30

May 4

" 4

" 4

0

0

May 7

" 14

" 28

" 28

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June 4

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June 4

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Employee's Name		Hours	Rate	Amount	Ch'gd to Highway	Ch'gd to Bridges	Ch'gd to Sewer Ex	Ch'gd to Cleaning Sewer	Ch'gd to Sidewalk	Ch'gd to Miscellaneous	Date paid
McCue James		60	15	9 00	7 50		1 50				July 2
Nickerson John N		4	25	1 00						1 00	" 2
Lyons Geo W		40	30	12 00			12 00				" 4
Weare W W		103	15	15 45	15 45						" 6
Clark Joseph		14	"	2 10	2 10						" 9
McCue James		38	"	5 70	5 70						" 9
Hill W H		67	"	1 00						1 00	" 11
Clark Joseph		10	"	1 50			1 50				" 14
Hurd Ernest		31	30	1 00			1 00				" 16
McCue James		60	15	9 00	9 00						" 16
Huard Ernest		5	30	1 50			1 50				" 23
McCue James		62	15	9 30	6 00		3 30				" 23
Lyons Geo W		5	30	1 50			1 50				" 30
Bell W E		12	15	1 80			1 80				" 30
Maning John		15	"	2 25	2 25						" 30
Wilson Jack		55	"	8 25	8 25						" 30
Huard Ernest		17.5	30	5 25			5 25				" 30
McCue James		60	15	9 00							" 30
Coburn David		115	"	17 25	17 25						" 30
Weare W W		260	"	39 00	39 00						" 30
Battis Henry		131.6	30	39 50	39 50						" 30
Streeter J H		40	15	6 00	6 00						" 30
					\$ 198 35	\$ 167 00	\$ 29 35		\$ 2 00		

Employee's Name		Hours	Rate	Amount	Ch'gd to Highway	Ch'gd to Bridges	Ch'gd to Sewer Ex	Ch'gd to Cleaning Sewer	Ch'gd to Sidewalk	Ch'gd to Miscellaneous	Date paid
Streeter J H		20	15	3 00	3 00						Aug 3
Rheume Prosper		98	"	14 70	14 70						" 5
Stanton Michael		97.5	"	14 62	14 62						" 5
Streeter J H		25	"	3 75	3 75						" 7
Rutledge N E		20	30	6 00	6 00						" 8
Scallion Tom		20	15	3 00	3 00						" 20
Wilson Jack		163	"	24 37	24 37						" 13
Clark Joseph		50	"	7 50	7 50						" 13
McCue James F		120	"	18 00	18 00						" 13
Stimpson Henry		40	"	6 00	6 00						" 13
Derusha Arson		18.5	"	2 77	2 77						" 19
Latourer Lewis		18.5	"	2 77	2 77						" 19
Robinson Wm		81	"	12 15	12 15						" 20
Brandon Dan		29	"	4 35	4 35						" 20
Campbell Wm J		92	"	13 80	13 80						" 20
Clark Joseph		51	"	7 65	7 65						" 20
Allen Arthur		82	"	12 30	12 30						" 20
Allen Wm J		82	"	12 30	12 30						" 20
McCue James		52	"	7 80	7 80						" 20
Coburn David		48	"	7 20	7 20						" 20
Larkin James C		32	"	4 80	4 80						" 20
Rutledge N E		43	30	12 90	12 90						" 20
Stimson H N		50	15	7 50	7 50						" 20
Fortier Ramle		12.5	"	1 87	1 87						" 20
Campbell Wm J		5	"	75	75						" 22
Welch John		10	"	1 50	1 50						" 23
McDonald M		4	"	60	60						" 24
Huard Ernest		4	30	1 20	1 20						" 24
Nicholson F N		5	17.5	88	88						" 26
McLeod Dan		5	15	75	75						" 29
Drown M J		5	"	75	75						" 26
Clark Joseph		30.5	"	4 57	4 57						" 27
McCue J F		60	"	9 00	9 00						" 27
Stimson H N		35.5	"	5 32	5 32						" 29
McLeod Dan A		5	"	75	75						" 30
Huard Ernest		3.5	30	1 05	1 05						" 30
Russell E H		135	15	20 25	20 25						" 30
Weare W W		255	"	38 25	38 25						Sept 3
Battis Henry		216	30	64 80	64 80						" 3
McCue J F		60	15	9 00	9 00						" 15
					\$ 370 52	\$ 370 52					

Employee's Name		Hours	Rate	Amount	Ch'gd to Highway	Ch'gd to Bridges	Ch'gd to Sewer Ex	Ch'gd to Cleaning Sewer	Ch'gd to Sidewalk	Ch'gd to Miscellaneous	Date paid
McCue J F		60	15	9 00							Sept 10
Lyons G W		36	30	10 80			10 80				" 15
McCue J F		60	15	9 00	1 50					7 50	" 17
Nicholson J N		32.5	25	8 13	8 13						" 22
Clark Joseph		9	15	1 35				1 35			" 24
Russell E H		63	"	9 45	9 00					8 55	" 24
McCue J F		55	"	8 25	1 50					6 75	" 24
"		75	"	11 25	9 75					1 50	" 24
Battis Henry		222.5	30	66 75	66 75						Oct 8
Leighton A H		1005	20	201 00	133 50		40 00		24 50	3 00	" 22
Weare W W		180	15	27 00	27 00						" 22
Nicholson John		7	25	1 75	1 75						" 12
Lyons Geo W		11	30	3 30			3 30				" 15
Bailey B A		74	25	18 50	18 50						Nov 18
Gordon James		64 1/2	"	23 75	23 75						Feb 16
					\$ 409 28	\$ 293 03	\$ 54 10	\$ 2 85	\$ 56 30	\$ 3 00	

Employee's Name		Hours	Rate	Amount	Ch'gd to Highway	Ch'gd to Bridges	Ch'gd to Sewer Ex	Ch'gd to Cleaning Sewer	Ch'gd to Sidewalk	Ch'gd to Miscellaneous	Date paid
Labreck Joe		13	15	1 95	1 95						Nov 1
Battis Henry		81 1/2	30	24 50	22 50			1 00		1 00	" 26
Russell Elbridge		9	15	1 35	1 35						" 26
Weare W W		6	"	90	90						" 26
Shinnon Ed		3	"	45						45	" 29
" M		3	"	45						45	" 29
Hayes N W		8	"	1 20	1 20						" 30
					\$ 30 80	\$ 27 90	\$ 1 00	\$ 90	\$ 1 00		

1875
 Upon motion of Mr. Williams & Mr. [unclear] from Mr. [unclear] to Mr. [unclear] Auditor called on to examine reports and after considerable discussion Report was accepted by vote of 35 to 16

473 Proposed to select for first (1) District Commissioners, whose

Number 12 vote cast 98

23 votes from Mr. Baird, 108

Mr. Williams, 97, James A. Sawyer, 96

Edmund S. Weston, 96 and Albert H. Foughton 84 and Quincy A. East, 11, Henry P. King, 1, George F. Swift, 1, Scott Brown, 1

John Weston, and Frank W. Baird, Mr. Williams, James A. Sawyer, Sidney S. Weston, Albert H. Foughton

having a majority 7 all the votes cast, were accordingly elected

the District Commissioners for the year ensuing, and took oath of office on by law prescribed

was decided by 23 to 11 that they be instructed to call on for ballot for James B. Day for Auditor for the year ensuing and James B. Day receiving a majority of all the votes cast

was accordingly elected Auditor for the year ensuing and took oath of office on by law prescribed

474

Vote
 1875
 1876
 1877
 1878
 1879

Clark's 1850

From this obligation shall be paid.
At M. B. Bond
At M. B. Bond
Signed, sealed and delivered in the presence of A. M. Spigler
Giles J. Andrews.
Samuel B. Dargy.

Agreement from the Hon. Board,
The undersigned, A. M. Spigler, do hereby certify and
state that the above is a true and correct copy of the
original as the same appears in the books of the
State of New Hampshire, in the county of Strafford and
in the town of Dover, in the State of New Hampshire,
and receipted to the payment thereof by the
executive of said town, jointly by the President
taken with one seal and date of the 21st
day of April, A. D. 1850.
The condition of this obligation is, that if the
said State of New Hampshire shall not pay the
debt of said State, the said A. M. Spigler shall
be bound to the extent of his personal property
to pay the same to the payment thereof by the
executive of said town, jointly by the President
taken with one seal and date of the 21st
day of April, A. D. 1850.
Witness my hand and seal of office this 21st
day of April, A. D. 1850.
A. M. Spigler, Clerk of the Board.

1850
Apr 21

24
Apr 21
1850

1850
900

1885
1900

To Henry Bennett
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 2^d day of August 1886.
Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 2^d 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.
J. H. Bennett

To Charles
You are
Fire Dist
Witne

I acc
Fire I
as fir

To Frank E. Dodge
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 2^d day of August 1886.
Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 4th 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.
Frank E. Dodge

To Charley H. Hoyt
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 2^d day of August 1886.
Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 7th 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.
C. W. Hoyt

Woodsville Fire District Pay Roll—Continued.

ORDER NO. 215. Returned for the Month ending December 31, 1898.										
Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer Ex	Ch'g'd to Cleaning Sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
Weare W W	5	15	\$ 75					\$ 75		Dec 24
Battis Henry	56½	30	17 00					7 00	10 00	" 30
Leighton A H	65	20	13 00					2 00	11 00	Jan 3
			\$ 30 75					\$ 9 75	\$ 21 00	

ORDER No. 237. Returned for the Month ending January 31, 1899.										
Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer Ex	Ch'g'd to Cleaning Sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
Battis Henry	16½	30	\$ 5 00		\$ 50			\$ 4 50		Feb 1
Leighton A H	24	20	4 80					4 80		" 18
			\$ 9 80					\$ 9 30		

Returned for the Month ending February 28, 1899.										
Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer Ex	Ch'g'd to Cleaning Sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
Battis Henry	48½	30	\$ 14 50				\$ 2 75	snow \$ 11 75		Mar 4
Welch Reuben	26.5	15	3 97				37	3 60		Feb 18
Brown Walter A	23	"	3 45					3 45		Mar 6
Knapp Geo	13	"	1 95					1 95		Feb 16
Higgins A T	25	"	3 75					3 75		Feb 16
Hubbard Irving	11.5	"	1 72					1 72		Mar 4
Chamberlin E J	20	"	3 00					3 00		Mar 4
Balley B A	25½	"	3 80					3 80		Mar 8
Manchester Robert	22	"	3 30					3 30		Feb 16
Leighton A H	92.5	20	18 50					10 00	8 50	Mar 1
			\$ 57 94				\$ 3 12	\$ 46 32	\$ 8 50	

Woodsville Fire District Pay Roll, Hook and Ladder Company.

NO. 11, ORDER NO. 223, Returned for the Year ending February 1, 1899.

Employee's Name	Total Hours D. & F.	Total Hours Drill	Total Am't Paid	Gitchell Fire. H. \$	Wilson Fire. H. \$	OperaHouse Fire. H. \$	Paid Drills.	Date Paid.
B F Sawyer	17	14	\$ 4 50					
E E Leonard	15	5	4 25				3 50	Feb 13
E A Towle	31.5	27	8 12	3 1 00	3 1 00	7 2 00	1 25	
B O Clark	28	16	7 50			4½ 1 37	6 75	Feb 7
E J Norway	18	15	4 75		3 1 00	9 2 50	4 00	" 8
Ed Abbott	13	5	3 50		3 1 00		3 75	" 9
Geo Felch	3	3	75			8 2 25	1 25	" 21
Tom Jehu	20	20	5 00				75	Mar 10
F E Higgins	64	34	16 50	15 4 00	15 4 00		5 00	" 10
H D Dodge	72	34	18 75	14 3 75	15 4 00		8 50	
Walter Putney	15	15	3 75			9 2 50	8 50	Feb 11
Clem Clough	89	36	23 00	15 4 00	15 4 00	23 6 00	3 75	Mar 10
W H Baker	50	20	13 00	15 4 00	15 4 00		9 00	
W J Webster	27	24	7 00		3 1 00		5 00	Mar 10
T L C Blake	33	18	9 00	3 1 00	3 1 00		6 00	Feb 8
C R Holt	18	8	4 75	10 2 75		9 2 50	4 50	" 8
I E Hubbard	5	2	1 50				2 00	" 8
B S Goodro	6	6	1 50			3 1 00	50	" 8
Felix Gerin	7	7	1 75				1 50	Mar 1
A T Higgins	23	23	5 75				1 75	" 10
C A Nashville	1	1	25				5 75	" 7
			\$ 144 87	\$ 20 50	\$ 21 00	\$ 20 12	\$ 83 25	" 8

To the inhabitants of the Woodville Union
 qualified to vote in Town Affairs.
 You are hereby notified to meet at the school House in the
 Union High School District of Woodville in the Town of
 Waverhill on Monday the 30th day of August next
 at seven o'clock in the afternoon to act upon the
 following subjects:

- 1st. To choose a moderator to preside in said meeting.
- 2^d. To choose a Clerk.
- 3^d. To choose five fire wards.
- 4th. To see if the District will vote to change the time for
 holding its Annual Meeting.
- 5th. To raise such sum of money as may be necessary to pay for
 use and support of fire Hydrants and water for the use
 of said district.
- 6th. To see if the District will vote to buy a lot and build
 a hose House.
- 7th. To raise such sum of Money as may be necessary to
 purchase a lot and build a hose House.
- 8th. To hear the report of fire wards, and pass any vote
 relating thereto.

Given under our hands and seal this
 twelfth day of August in the year 1886.

Henry F. King Chief of Firewards
 Chester Abbott Clerk of Firewards

I Henry F. King hereby certify that on the twelfth day
 August 1886 I posted a true and attested copy of the
 within warrant at the School House, and a like copy at
 Post Office in said District.

Henry F. King

The State of New Hampshire:

Grafton S.S.:

August 13th. 1886

Subscribed and sworn to. Before Me—

Ira Whitaker

Justice of the

A true copy:

Attest:

Chester Abbott

Clerk

Club of the North

1885
1900

True Report
What:

John A. Smith
What:

- Wm. M. Smith
- J. P. Smith
- Wm. H. Smith
- Bro. J. Smith
- W. H. Smith
- W. H. Smith
- W. H. Smith
- W. H. Smith

Detail at Providence, N.H., May 25, 1888.

To the Board of Commissioners of the Providence Fire District:
 The undersigned, Regent of the Providence Fire District, hereby
 request you to call a meeting of the voters in said District, hereby
 organized to vote in District Affairs to see what action the
 District will take with reference to persons in the District
 part of the village in said District and especially that portion
 thereof lying between the street leading north from the State Street
 and upon the street leading north from the State Street
 of said points:

John A. Smith
 Wm. M. Smith
 Wm. H. Smith
 Bro. J. Smith
 W. H. Smith
 W. H. Smith
 W. H. Smith
 W. H. Smith

1885
 1900
 1885
 1900

1124

1900

Narrant

New Hampshire

The State of

1900

11th

12th

13th

1st

To the inhabitants of the Woodsville Fire District qualified to vote in
 You are hereby notified to meet
 in Music Hall in said district
 in the Town of Haverhill on
 Tuesday, March 27th, 1900 at seven
 o'clock in the afternoon to act upon the
 following subjects:

1st

To choose a Moderator for the ensuing year.

2nd

To choose a Select for the ensuing year.

3rd

To choose three commissioners for the ensuing year.

4th

To choose a Treasurer for the ensuing year.

5th

To choose an Auditor for the ensuing year.

6th

To choose all other necessary officers.

7th

To hear the report of officers and pass any vote relating thereto.

8th

To see what action the district will take in regard to purchasing a snow roller.

9th

To raise such sums of money as may be necessary to meet the expenses of Woodsville Fire District for the ensuing year.

10th

To raise such sums of money as may be necessary to retire one-tenth of the bonded debt of said district, and to pay interest on outstanding bonds.

Woodsville Fire District Pay Roll, Fire King Hose Company.

NO. 11, ORDER NO. 223, Returned for the Year ending February 1, 1899.

Employee's Name	Total Hours D. & F.	Total Hours Drill	Total Am't Paid	Gitchell Fire. \$	Wilson Fire. \$	OperaHouse Fire. \$	Paid	Drills.	Date Paid.
Geo Lowell	11	11	\$ 2 75						
Reuben Welch	110	59	29 50	15 4 00	20 5 25	21 5 50	\$ 2 75		Feb Mar 10
G T Boothman	28	19	7 75	3 1 00	3 1 00	3 1 00	14 75		Feb 8
H Dufer	16	16	4 00				4 75		
M C Carrier	50	29	13 00		12 3 25	9 2 50	4 00		7
J Barney	14	11	3 75			3 1 00	7 25		8
F H Noyes	74	44	19 00	15 4 00	15 4 00		2 75		7
A J Fish	79	45	20 50	9 2 50	8 2 25	17 4 50	11 00		8
Chas Brooks	63	30	16 50	15 4 00	15 4 00	3 1 00	11 25		8
Geo Rogers	1	1	25				7 50		7
C S Emery	4	4	1 00				25		Mar 10
A Carrie	6	6	1 50				1 00		9
L F Knox	1	1	25				1 50		Feb 13
Fred Baker	24	9	6 75	10 2 75	3 1 00	2 75	25		13
J E Quers	1	1	25				2 25		7
J Harrison	51	22	13 50	15 4 00	5 1 50	9 2 50	25		Mar 10
W Martel	41	23	10 75	3 1 00	15 4 00		5 50		Feb 7
H K Pettis	69	25	18 00	15 4 00	20 5 25	9 2 50	5 75		"
S D Newell	23	20	6 00			3 1 00	6 25		"
J D Duglas	4	4	1 00				5 00		Mar 10
C D Andrews	21	12	6 25		12 3 25		1 00		Feb 7
							3 00		"
			\$ 182 25	\$ 27 25	\$ 34 75	\$ 22 25	\$ 98 00		

Rates per hour for first hour at fires 50 cents, during fire thereafter 25 cents, for drills 25 cents.

WOODSVILLE FIRE DISTRICT. COMMISSIONERS' AND HEALTH OFFICER'S PAY ROLL.

ORDER NO. 246. Returned for the Year ending March 1, 1899.

A. H. Leighton, services as Commissioner and Health Officer,	\$ 25 00
Ai Willoughby, services as Commissioner,	10 00
J. A. Sawyer,	" 10 00
S. D. Tilton,	" 10 00
F. W. Baird,	" 10 00
	<hr/>
	\$ 65 00

10th The inhabitants of the Woodsville Fire District
do hereby vote in favor of giving the same to be
collected and at the same place in the town
of Woodsville in New Hampshire in the town of
Woodsville on Monday the sixteenth day of November
next at seven o'clock in the afternoon to act upon the
following subject

First To choose a Moderator to preside in said meeting.

Second To raise such sum of money as may be necessary to
pay for the use and support of fire hydrants and
pipes for the use of the District.

Third To raise such sum of money as may be necessary
for the purchase of hose and other fire apparatus and
for the incidental charges of the District.

Fourth To choose all necessary Agents.

Given under our hands and seal this Thirtieth day
of October in the year 1885.

Whester Abbott. — Henry P. King.

Wm. N. Stickney. — Walter P. Kimball

} Fire
Wards
of
the Woodsville
Fire

I Ezra B Mann hereby certify that I posted
two and a half copies of the within Warrant at the School House
and at the Post Office in said District on the Thirteenth
day of October 1885. — Ezra B Mann

The State of New Hampshire
Grafton ss. November 16th 1885

Subscribed and sworn to Before me
Samuel B Page

Justice of the Peace — OSW

To James A. Sawyer
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 2^d. day of August 1886.

Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 2^d. 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

James A. Sawyer

To Seid
You are
Fire Distr
Witness

I accep
Fire Di
as firen

To George W. Lyon
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 2^d. day of August 1886.

Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 2^d. 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

Ge W Lyon

To G
You
Fire I
W

I
Fi
as

To B. Frank Brown
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 2^d. day of August 1886.

Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 2^d. 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

B. Frank Brown

1885
1900

George E. Conway
Clerk

Charles Albert
Clerk pro tem

Arthur copy
Albert

Arthur record
Albert

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

Resolved, that the Clerk pro tem, instruct the Clerk of the Wardens Fire District to make a true copy of the above vote to raise money and also to correct the copy of a former vote to raise money and to deliver said copies to the selectmen of Haverhill forthwith.

RECEIPTS.

Received of E. B. Miller, Treasurer 1896, cash on hand, March 13, 1897	\$ 1,415 71
Rents of hose house hall	48 00
Abutters on sidewalks, concrete	137 57
S. Clark, land rent	10 00
Posts and poles sold	19 65
Sundry parties, sewer connections	113 25
Labor parties, labor cleaning sewers	5 65
Abutters on sidewalks, curbing	16 45
Town of Haverhill	10,425 58
	\$ 12,191 86

DISBURSEMENTS.

Paid Commissioners orders No. 93 to No. 168 inclusive.	\$ 10,130 92
March 14, 1898, cash on hand. (in bank)	2,060 92
	\$ 12,191 86

F. W. BAIRD, Treasurer.

ORDERS DRAWN.

Orders drawn on the Treasurer for the year ending March 14, 1898.

93. Woodsville Aqueduct Co., water	\$ 110 00
94. Woodsville Aqueduct Co., lights	195 00
95. Andrew T. Higgins, labor	3 90
96. William Lord, "	8 00
97. Albert Hood, labor	\$ 13 95
98. Chas. S. Emery, janitor hose house	7 60
99. Eben C. Gitchell, lumber	38 57
100. A. H. Leighton, paid for labor	41 33
101. A. H. Leighton, "	48 45
102. S. D. Tilton, account of concrete	200 00
103. A. H. Leighton	12 80
104. A. H. Leighton, paid for labor	100 00
105. A. H. Leighton, "	106 23
106. W. W. Weare, labor	37 05
107. No order drawn	
108. Fred Allie, curbing	186 20
109. Eben C. Gitchell, shingling Bath bridge	140 00
110. W. P. Johnson, labor 1896	4 00
111. Eugene M. Dow, janitor hose house	4 20
112. Woodsville Aqueduct Co., water and lights	305 00
113. Northern Supply Co., cement	16 40
114. A. H. Leighton, pay roll, labor	98 11
115. S. B. Page, legal services	50 00
116. A. R. Smith, sewer contract	200 00
117. No order drawn	
118. A. R. Smith, sewer contract	243 78
119. E. B. Mann & Co., sewer pipe	1,655 95
120. Frank W. Baird, lumber and freight	108 41
121. Woodsville Lumber Works, lumber	10 40
122. Henry Battis, teaming	77 75
123. Ai Willoughby, Day and Gowing bills	18 00
124. E. C. Gitchell, labor	5 50
125. E. H. Lothar, hardware	4 30
126. Cohos Steam Press, printing, etc.	20 60
127. F. W. Baird, interest paid on orders	2 92
128. A. R. Smith, sewer contract	1,000 00
129. No order drawn	

130. F. W. Baird, paid S. D. Tilton, concrete	\$ 300 00
131. A. H. Leighton, pay roll, labor	181 83
132. Frank W. Baird, stone and freight	78 25
133. A. R. Smith, sewer contract	600 00
134. A. H. Leighton, pay roll, labor	88 48
135. LaMarre Bros., brick	247 00
136. A. H. Leighton, pay roll, labor	79 74
137. Northern Supply Co., cement	189 15
138. E. C. Gitchell, labor	48 00
139. Woodsville Aqueduct Co., water and lights	305 00
140. Henry Battis, labor	138 85
141. Ai Willoughby, labor and lumber	196 90
142. Woodsville Lumber Works, lumber	15 88
143. E. H. Lothar, hardware	4 63
144. LaMarre Bros., brick	4 00
145. A. R. Smith, sewer contract	950 00
146. W. H. Sawyer, account surveyors	50 00
147. A. H. Leighton, labor and paid for labor	257 79
148. Woodsville Aqueduct Co., water and lights	308 66
149. E. C. Gitchell, lumber and labor	28 89
150. F. W. Baird, freight on snow plow	5 04
151. Union Snow Plow Co.	73 50
152. A. W. Dudley, civil engineering, sewer	100 00
153. E. L. Andrews, firemen's pay roll	208 75
154. Union Snow Plow Co., balance due	3 00
155. Northern Supply Co., cement	10 10
156. H. F. King, labor and wood	32 50
157. Henry Battis, labor	53 00
158. A. H. Leighton, labor and paid for labor	60 05
159. James Gordon, labor	50 50
160. Albert Hood, "	16 22
161. F. W. Baird, expenses No. Woodstock	3 00
162. S. D. Tilton, labor and concrete	218 62
163. Ai Willoughby, stone, lumber, etc.	\$ 13 00
164. LaMarre Bros., brick	20 00
165. Northern Supply Co., cement	14 40
166. A. E. Davis, overdraft on town	28 67
167. George W. Lyons, building catch basins	9 00
168. Frank W. Baird, pay roll of officers	65 00
	\$ 10,130 92

I hereby certify that I have examined the accounts of the Commissioners and Treasurer, and the pay rolls of the surveyor of the Woodsville Fire District for the year ending March 14, 1898, and find the same properly vouched and correctly cast.

SAMUEL B. PAGE, Auditor.
WOODSVILLE, N. H., March 14, 1898.

Underlying the duties of highway commissioners in the district shall give bond to the town to amount for all money coming into their hands, and for the proper care and custody of the property of the town or district which may come into their custody or control, and shall be a joint and several liability of the town. Nothing in this act shall be construed to impose any district or special liability upon the district respecting highways within its limits.

Vacancies that may occur in the office of commissioner in the district shall be filled by appointment of the remaining commissioners or commissioners, but any commissioner appointed to fill a vacancy shall hold office only until the next annual district meeting. Commissioners shall be residents of the district.

Sec. 3. The district at its annual meeting shall determine what amount of money, in addition to the highway taxes to be levied by the authority of the town, shall be raised in the district and what amount shall be raised for sewers, but this shall not derogate from the right of the town to raise the highway taxes for the maintenance of highways in labor outside the limits of the district. All taxes for repairing highways, buildings and repairing sidewalks and sewers in the district, shall be raised in money, whether by authority of the town or district.

Nothing in this act, however, shall be construed to derogate from the powers and duty of the town and selectmen to provide for ordinary and extraordinary repairs of bridges, culverts, highways, and embankments, and for the construction of new highways that may be laid out in town.

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 said district
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 to town
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 highway
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Number One in Woodsville
1886.
Chief Fireward.
Clerk Fireward.

August 24, 1886.
Chief One in Woodsville
duties incumbent on me
W. J. Sawyer

To Seaman F. Leonard
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 24th day of August 1886.
Henry J. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24, 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.
S. F. Leonard

me in Woodsville
1886.
Chief Fireward.
Clerk Fireward.

August 24, 1886.
in Woodsville
incumbent on me
S. J. ...

To George Eames
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 24th day of August 1886.
Henry J. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24, 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.
George Eames

Woodsville
Fireward.
Fireward.

1886.
Woodsville
t on me

To Joseph Willis
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 24th day of August 1886.
Henry J. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24, 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.
Joseph Willis

Club of the North

Apr 7

Upon motion of Elmer Abbott it was voted that the bank not give note for E. Williams for Auditor which he did and Egan R. Mann was declared elected Auditor.

Apr 6

Resolved. Upon motion of Elmer Abbott it was voted to raise the sum of \$1000 for the use and support of fire hydrants and water for the use of the District - also to pay indebtedness of the District.

Apr 4

Upon motion of E. Williams it was voted that upon motion of 5 as one, and at the same time and upon motion of E. Williams it was voted to raise the sum of \$1000 for the use and support of fire hydrants and water for the use of the District - also to pay indebtedness of the District.

Apr 3

Resolved to accept and adopt the Report of the Commission on the number of ballot cut 18 necessary for a choice 10 of the number of King John R. Dixon - had 18 each - James H. Dixon 17. Elmer Abbott and Seth P. Stickney had 16 each and Henry J. King, Charles R. Bixen, James H. Dixon, Elmer Abbott and Seth P. Stickney were declared ineligible and all took oath of office as by law provided.

Apr 5

Resolved to accept and adopt the Report of the Commission on the number of ballot cut 18 necessary for a choice 10 of the number of King John R. Dixon - had 18 each - James H. Dixon 17. Elmer Abbott and Seth P. Stickney had 16 each and Henry J. King, Charles R. Bixen, James H. Dixon, Elmer Abbott and Seth P. Stickney were declared ineligible and all took oath of office as by law provided.

Apr 2

Resolved to accept and adopt the Report of the Commission on the number of ballot cut 18 necessary for a choice 10 of the number of King John R. Dixon - had 18 each - James H. Dixon 17. Elmer Abbott and Seth P. Stickney had 16 each and Henry J. King, Charles R. Bixen, James H. Dixon, Elmer Abbott and Seth P. Stickney were declared ineligible and all took oath of office as by law provided.

Apr 1

Resolved to accept and adopt the Report of the Commission on the number of ballot cut 18 necessary for a choice 10 of the number of King John R. Dixon - had 18 each - James H. Dixon 17. Elmer Abbott and Seth P. Stickney had 16 each and Henry J. King, Charles R. Bixen, James H. Dixon, Elmer Abbott and Seth P. Stickney were declared ineligible and all took oath of office as by law provided.

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The Fire
 in Aug 28, 1886
 50
 50.00
 325.00
 80.00
 \$ 555.00

March 14 1887

adjourned the Moderator Henry F King
 Called the meeting to order - And on motion of
 Ira Whitaker voted to have the records of last meeting
 read which was done after which Art S was
 taken up and on motion of James A Sawyer it
 was voted to raise the sum of (\$200.00) Two Hundred
 and twenty Dollars for use of Apprentices &c -

Art 6 was then taken up and on motion of J C Bennett
 it was voted to hear the Report of the Fire Ward
 in accordance with the article - which was read
 by the Clerk and was as follows -
 The Fire Wards of the Woodville Fire District
 submit the following -

They have this day received and accepted a lot
 from the Union High School District of Woodville
 with the right to use and occupy for fire purpose
 and especially for the purpose of erecting a Hose house
 thereon - Said lot being given by vote of said Union
 High School District to the Woodville Fire District

Henry F King } Fire Wards
 Baxter H Kimball }
 Charles Albert }
 Seth W Stetson } District
 J C Sawyer }

Woodville N.H.
 March 14th 1887

vt Horse
 25 \$ 186
 and

After the reading of the Report on motion of Ira
 Whitaker it was voted to accept and adopt the
 Report as read - Also the Fire Ward made a
 verbal Report as to the cost of building a suitable
 Horse House - And after some discussion on the
 matter on motion of Ira Whitaker it was voted to
 raise the sum of Six Hundred Dollars (\$600.00) Two Hundred
 Dollars & 00/100 to be assessed and paid this year the
 balance Four Hundred Dollars (\$400.00) (over)

C
 King

46.57

WOODSVILLE FIRE DISTRICT.

RECEIPTS.

			\$ 2,060 92
1898	Mch 12	Cash in bank	15 00
	May 10	A. J. Graham sewer connection	16 63
		12 M. A. Ayer concrete walk	18 10
		20 C. W. Sawyer concrete walk	10 00
		25 Mrs. M. H. Perkins concrete w'k	24 81
	June 1	J. F. Bittinger concrete walk	18 15
		13 W. M. Crown labor, sewer con'ctn	9 61
		13 C. R. Gibson concrete walk	70
		18 A. Hood labor on sewer	30 00
		10 M. J. Mann 2 sewer connections	15 00
		13 S. P. Stickney " "	15 00
		13 Stickney Bros. " "	15 00
		15 E. F. Stickney " "	15 00
		18 G. A. Dimond " "	15 00
		22 J. H. Lawler " "	15 00
		23 C. H. Johnson " "	15 00
		24 A. E. Craig " "	16 77
		24 B. M. Blake concrete walk	15 00
		27 B. Marston sewer connection	15 00
		29 Mrs. F. Alley " "	15 00
	July 2	Woodsville Nat'l Bk. cash on	
		Dist. order 179	655 68
		13 Town of Haverhill orders 59, 60	2,000 00
		16 E. F. Hoit sewer connection	15 00
		16 W. F. Whitcher " "	90 00
		16 Mrs. M. H. Perkins sewer connection	8 00
		19 David Whitcher " "	15 00
		22 James Gordon two " "	30 00
	Aug 13	F. M. Wilson " "	15 00
		16 A. J. Harris " "	15 00
		18 J. C. Pennock " "	15 00
		11 Nat'l Bank of Newbury cash	
		on Dist. order 188	\$2,000 00
		20 Nat'l Bank of Newbury cash	
		on Dist. order 189	2,000 00
		24 C. W. Hoit sewer connection	15 00
		27 E. H. Lothar " "	15 00
	Sept 10	Woodsville Nat'l Bk. cash on	
		Dist. order 191	771 80
		16 Nat'l Bank of Newbury cash	
		on Dist. order 193	4,000 00
		19 B. Dow 2 sewer connections	30 00
		19 E. J. Chamberlin sewer connections	5 25
		19 E. E. Craig " "	15 00
	Oct 24	Woodsville Nat'l Bk. cash on	
		order 194	3,000 00
	Nov 2	Woodsville Nat'l Bk. cash on	
		order 195	309 28
		28 E. B. Miller cash for drain cover	5 00
	Dec 15	Town of Haverhill order 152	1,500 00
	899 Jan 4	H. C. Gale labor on sewer	16 30
		4 Nat'l Bank of Newbury cash	
		on order 216	3,048 48
		4 M. C. Currier sewer connection	5 00
		4 E. B. Mann " "	15 00
		4 E. C. Gitchell 2 " "	30 00
		4 H. C. Gale " "	5 00
		4 A. G. Olney 2 " "	30 00
		9 Town of Haverhill order 170	512 80
		17 H. C. Gale acct sewer connection	5 00
	Feb 28	M. Kuman 525 lbs old sea hose	
		at 5c lb.	26 25
	Mch 9	Byron Bailey acct sewer connection	8 00
		9 A. H. Leighton acct order 210	
		bill paid twice	3 75
			\$ 22,586 28

TREASURER'S REPORT.

RECEIPTS.

Cash on hand	\$ 2,060 92
Cash received from sewer connections	576 25
" abutters on sidewalks	95 92
" labor on sewers	20 15
" 1 drain cover sold	5 00
" 525 lbs. old hose	26 25
" town of Haverhill	4,012 80
" Woodsville Nat Bank on	
orders 179, 191, 194, 195	4,736 76
" Nat Bank of Newbury on	
orders 189, 193, 216, 188	11,048 48
" refund account orders 200 and	
210 item paid twice	3 75
	<hr/>
	\$ 22,586 28

DISBURSEMENTS.

Commissioners orders Nos. 169 to 246 inclusive	\$ 22,391 50
Cash on hand and in the Woodsville Nat Bank	194 78
	<hr/>
	\$ 22,586 28

Respectfully submitted,

F. W. BAIRD, Treasurer.

I hereby certify that I have examined the accounts of the Treasurer of the Woodsville Fire District for the year ending March 14, 1899, and find the same properly vouched and correctly cast, and there is in his hands one hundred ninety-four dollars and seventy-eight cents (\$194.78) by him to be accounted for to his successor in office.

March 14, 1899.

SAMUEL B. PAGE, Auditor.

Meeting July, 22nd 1898

Meeting called to order 7:45 P.M., by S. B. Page, mod., also

Moved and seconded that the Commissioners be instructed to extend the concrete roadway now being constructed upon Central Street in said District Easterly upon said Central Street to the Easterly side of Pine Street, so called, and to construct a concrete roadway upon such extension of like character with the portion already constructed.

Proceeded to vote by ballot and it appearing that the whole no. of qualified voters as shown by last town checklist who were resident in the District was 321 of these 171, (being more than a majority) were present and voting and 158, (more than 2/3 of those present and voting) voting in the affirmative the motion was declared carried.

Meeting adjourned by a vote so to do, 10:10 P.M.

L. E. Davison
District Clerk

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Woodville N.H. July 15th 1888.
At a meeting of the Fire District Commissioners
present Gibson Sawyer and Abbott The meeting
called to order by the Clerk.

On motion of Dr. Gibson, voted that the Clerk
be instructed to procure printed 200 copies of
new blanks for forms shown by Clerk -
On motion of Dr. Gibson, voted that all orders
drawn on the Treasurer of the Town of Haverhill be
signed by at least three Commissioners and
Countersigned by the Clerk of said Commissioners.
Mr King, present.

On motion of Dr. Gibson, Voted that the Clerk
be instructed to present to the abuttes on Main
Street an agreement to pay for one half of any
side walk that may be built on street in front of
their premises.

The clerk reported that the firemen appointed
May 2^d 1888. were all qualified except Charles H.
Stevens who did not wish to qualify. The Clerk
was instructed to appoint some suitable person
for fireman instead of Charles H. Stevens -
Adjourned:

A true record:

Attest:

Cluster Abbott
Clerk

Woodville N.H. August 1st 1888.

I have this day appointed Andrew J. Higgins a
fireman per instructions above.

Cluster Abbott Clerk

Woodville N.H. August 2^d 1888.

I have this day sent to E.R. Merks Treasurer of the town of
Haverhill Copies of the Woodville Fire District records and of the
of the District Commrs. records relating to the Election, organization and vote passed
by said Commrs. in regard to drawing orders on said Treasurer.
Cluster Abbott Clerk

Agreement.—
 By & between Lester Lowe of Weymouth in the
 County of Cumberland & State of Vermont and
 the "Woodville Fire District" in Weymouth in
 the County ofrafton's State of New Hampshire
 for consideration of Two Hundred & Forty Five
 Dollars, the said Lowe agrees to remove the
 above house standing in said District
 from its present location & place the same
 in such position & upon such portion of
 lots numbered "2-7-8" of the Blough lots in
 said District as may be designated by
 the District Commissioners.— Said Lowe
 also agrees to rebuild the chimney in the
 building, & to place the new foundation of the
 building in a trench at least two feet in
 width, and three feet in depth, if necessary to
 strike ground, using the stone now under
 said building in the new foundation, and
 he also agrees to leave the building, and all
 pertaining to it, in all respects, in as good
 repair & condition as it now is, performing
 this contract in a skilfull & workman-like
 manner.— Said Lowe agrees to complete
 this contract on or before July 1st. 1899.—
 for consideration of, all which the District
 agrees to pay said Lowe—said sum of
 Two Hundred & Forty Five Dollars, upon the
 completion of this contract.
 Dated this 31st day of May, 1899.—
 Lester Lowe.

Frank W. Baird }
 A. H. Leighton } Commissioners
 of the Woodville
 Fire District.

To *Charles Blouin*

You are hereby appointed a fireman for Hose Company Number One in Woodsville Fire District.

Witness our hands at Woodsville this 22^d day of August 1886.

Murray S. Pines Chief Fireward.
Chester Abbott Clerk Fireward.

I accept the appointment as fireman in Hose Company Number One in Woodsville Fire District; and hereby promise to faithfully perform the duties incumbent on me as fireman in said Hose Company to the best of my ability.

Charles Blouin

All of the firemen created July 31st. 86 have been appointed except *William Wilson* who did not wish to serve and has not been appointed.

August 17th 1886.

Chester Abbott
Clerk

er One in Woodsville

1886.

Chief Fireward.

Clerk Fireward.

22^d 1886.
One in Woodsville
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Woodsville

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Fireward.

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was at the 11th August 1888
 In a meeting of the Fire District Commissioners
 at the residence of James King, Sawyer, Sticksney
 Abbott seconded by Sticksney
 that to build a concrete wall east the easterly end of Sticksney
 Parish Church lot and the lot of Mr. John
 Cambridge, Dawson and Langdon Baileys. It was provided that
 fences on said lots are moved back from the road eight
 inches from their present location, said fences to be moved
 at the expense of the owners of the respective lots.

In motion of Sticksney seconded by Sawyer
 that the clerk be authorized to collect any money due
 the Woodville Fire District, on account of masts, from
 abutters on said masts, as per agreement signed by said
 abutters. Adjourned:

Attest record:

Cluster Abbott clerk

Be it known that whereas there is a necessity for the construction of side walks in the Village of Woodville.

The undersigned Land owners hereby agree with the District Commissioners of said Village, that we will bear one half the expense of the construction of such side walks, as said Commissioners may deem suitable, so far as the same shall be opposite our premises & we further agree to pay to said Commissioners, said money on demand after said walks are completed.

Dated the 19th day of July 1888.

- J. H. Glover
- Scott & Leighton
- C. D. Johnson
- Geo. W. Mann
- Geo. F. Smith
- Arthur Wilson
- H. M. Smith
- C. A. Dawson
- W. H. Annis
- Langdon Bailey

A true Copy:
Attest:

Cluster Abbott
clerk

clerk of the board.

1888
copy
of
District
Records.
At 1st
At 7

Woodsville N.H. August 17th 1888

A meeting of the Fire District Commissioners held at the House of the day, present King, Sawyer, Gibson and Abbott.

Voted to lay concrete walk past the lot of Sarah Chamberlain, George H. Moore, The Methodist Episcopal Church, Mrs. Geo. W. Davison, Henry M. Smith, George F. Smith, and past Arthur Wilsons second gate.

provided the fences on the above mentioned lots are moved back on line of them already moved and to same distance from the line of the Rail Road at the expense of the owners.

Mr. King reported that Mr. George Eames had made complaint that a nuisance existed in the public highway near his house caused by sink water from a drain from the house of Fred P. Burnham, and requested that the same be abated.

Voted that the clerk notify Mr. Burnham to abate said nuisance.

Adjourned:

A true record:

Attest

Chester Abbott clerk.

To Fred P. Burnham of Woodsville N.H.

You are hereby notified to remove within ten days the cause of a nuisance in the public highway near the house of George Eames in this Village, said nuisance being caused by the sink water from a drain leading from your house and emptying into said highway Woodsville N.H.

Aug. 21st 1888.

Chester Abbott

I hereby certify that I have this day given into the hand of Fred P. Burnham a notice of which the above is a true copy.

Woodsville N.H.

Aug. 21st 1888.

Chester Abbott
Clerk.

Clerk of the
Woodsville
Fire District
Commissioners

1885
1900

Clerk of the Board.

STATEMENT OF THE COMMISSIONERS OF THE WOODSVILLE FIRE DISTRICT, 1898-99.

NO.	ORDER	DATE	TO WHOM MADE	ON ACCOUNT OF	AMOUNT
1	239	March	30 Samuel B. Page	Auditing acct	\$ 5 00
2	171	April	23 A. K. Smith	Sewer contr't	300 00
3	189	"	24 A. W. Dudley	Civil engineer	334 01
4	227	"	23 F. P. Dearth	Postage	4 00
5	170	"	23 Woodsville Aqueduct Co	Water & lights	303 00
6	173	May	25 C. L. Bailey	Bal sewer cont	278 77
7	177	"	28 E. W. Rittinger	Blacksmithing	4 32
8	174	"	28 E. W. Rittinger	Print'g report	19 60
9	175	"	31 Chester Abbott	Sewer contr't	147 75
10	176	June	7 Charles Marley	"	24 00
11	178	"	27 Northern Supply Co.	Cement	65 10
12	186	July	1 Woodsville Aqueduct Co	Water & lights	313 00
13	180	"	2 E. C. Gitchell	Grading cont	100 00
14	179	"	2 E. B. Mann & Co.	Sewer pipe	655 68
15	182	"	14 E. C. Gitchell	Grading cont	100 00
16	183	"	23 S. D. Tilton	Concrete cont	1200 00
17	185	"	23 F. W. Baird	78 1-4 h work	9 73
18	184	"	25 Lamarre Bros.	Brick	80 13
19	228	"	28 Cohos Steam Press	Printing	1 50
20	226	"	30 B. & M. R. H.	Freight	72
21	188	Aug	11 S. D. Tilton	Concrete cont	2000 00
22	189	"	20	"	2000 00
23	190	"	27 D. R. Allison	Freight	9 00
24	191	Sept	10 Blue Mt. Granite Co.	1829 1-2 ft curb	771 80
25	193	"	16 S. D. Tilton	Concrete cont	4000 00
26	194	Oct	24	"	3000 00
27	197	Dec	15 Blue Mt. Granite Co	Setting curb	1 50
28	198	"	17 E. B. Miller	Street grade	23 30
29	199	"	17 Northern Supply Co	Cement	25 40
30	200	"	17 A. H. Leighton	Glass & setting	3 75
31	201	"	17 Lamarre Bros.	Brick	15 50
32	202	"	17 Daily Financial News	Bond notice	8 96
33	203	"	17 Boston Financial News	"	47 25
34	204	"	17 Woodsville Aqueduct Co	Water & lights	309 73
35	205	"	17 Bingham, Mitchell & B.	Legal advice	12 00
36	206	"	19 Henry F. King	Labor on road	117 25
37	207	"	21 E. H. Lothor	Hardware	17 53
38	208	"	21 E. LeGros & Son	Repairs s'plow	2 25
39	209	"	21 C. L. Bailey	Repair tools	2 75
40	210	"	21 A. H. Leighton	Glass setting	3 75
41	211	"	21 C. R. Hoyt	Fireman	4 75
42	212	Jan	2 Clem Cough	"	23 00
43	213	"	2 Geo. C. Butler	1 cord wood	5 00
44	214	"	3 Woodsville Nat. Bank	Int. on loan	70 35
44	216	"	4 S. D. Tilton	Bal. contract	3048 48
45	217	Jan	4 R. T. Gile	Engineer	\$ 218 88
46	218	Dec	5 E. E. Leonard	Fireman	5 00
47	219	"	10 Geo. T. Boothman	"	7 75
48	220	"	23 F. E. Higgins	"	16 25
49	221	"	26 C. D. Andrews	"	7 75
50	222	"	27 A. J. Fish	Labor m'ter'l	12 73
51	224	Feb	16 Stickney Bros.	Oil, tools F Co	3 15
52	225	"	16 Town of Haverhill	1-3 Lobby exp	171 54
53	229	"	18 Woodsville Nat. Bank	1 Check book	1 00
54	231	"	18 Chas. Balsley	2 Signs	8 00
55	230	"	18 Woodsville Lumber Wks	Lumber	12 17
56	232	"	18 Cohos Steam Press	Printing	2 25
57	233	"	18 Woodsville Aqueduct Co	Water & lights	318 32
58	234	"	18 A. J. Fish	Repairs h cart	1 50
59	235	"	18 Mulliken & Davis	Supplies	4 21
60	236	"	18 E. B. Mann & Co.	Dyn mite, pipe	49 23
61	238	"	18 Mitchell Mfg Co.	Corporate seal	4 00
62	240	"	28 S. D. Tilton	8 Bbls cement	9 20
63	241	Mar	9 A. T. Higgins	Rep fire appar	7 05
64	242	"	9 A. H. Leighton	Expense items	3 50
65	243	"	9 Northern Supply Co.	Cement	3 60
66	244	"	9 E. C. Gitchell	Snow'g bridge	3 00
Total pay rolls					2049 21
Cash in Bank and on hand					194 78
					\$ 22,586 28

RT.
\$ 2,060 92
576 25
95 92
20 15
5 00
26 25
4,012 80
195 4,736 76
88 11,048 48
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SUMMARY OF CONSTRUCTION AND EXPENDITURES.

There was constructed 2652 feet new sewer in the past year at a cost of \$ 1,236 46 or about \$7.73 per rod, everything included.
There was laid on Central street, 9566 1-2 square yards concrete roadway at \$1.50 per square yard, 14,349 75
There was set on Central street 1829 1-2 feet curbing at 40 cents per foot, 731 80
Also 1 corner flat stone to protect bank, and labor setting, 40 00

Also 1497 8-9 yards sidewalk on Central and side streets, \$ 898 48
There is now in use in the District 23 hydrants and 56 street lights for which the District has paid the past year, 1,246 05
Of the amount paid to the firemen, there is due from E. C. Gitchell \$17.75 for services at his fire in Bath. The total amount paid to firemen is \$327.12.
Total paid for labor as per pay rolls, including Commissioners' roll less \$64 paid by vouchers, 2,049 21
Miscellaneous expenditures, 2,034 53
\$ 22,586 28

STATEMENT OF INDEBTEDNESS, MARCH 9, 1899.

District orders were placed with banks as follows, pending sale and delivery of bond issue.
Woodsville National Bank, orders 179, 191, 194, and 195, \$ 4,736 76
National Bank of Newbury, orders 189, 193, 216, and 188, 11,048 48
Total, \$ 15,785 24
There is due the District for sewer connection and abutments on sidewalks 864 32
Total indebtedness, \$ 14,920 92

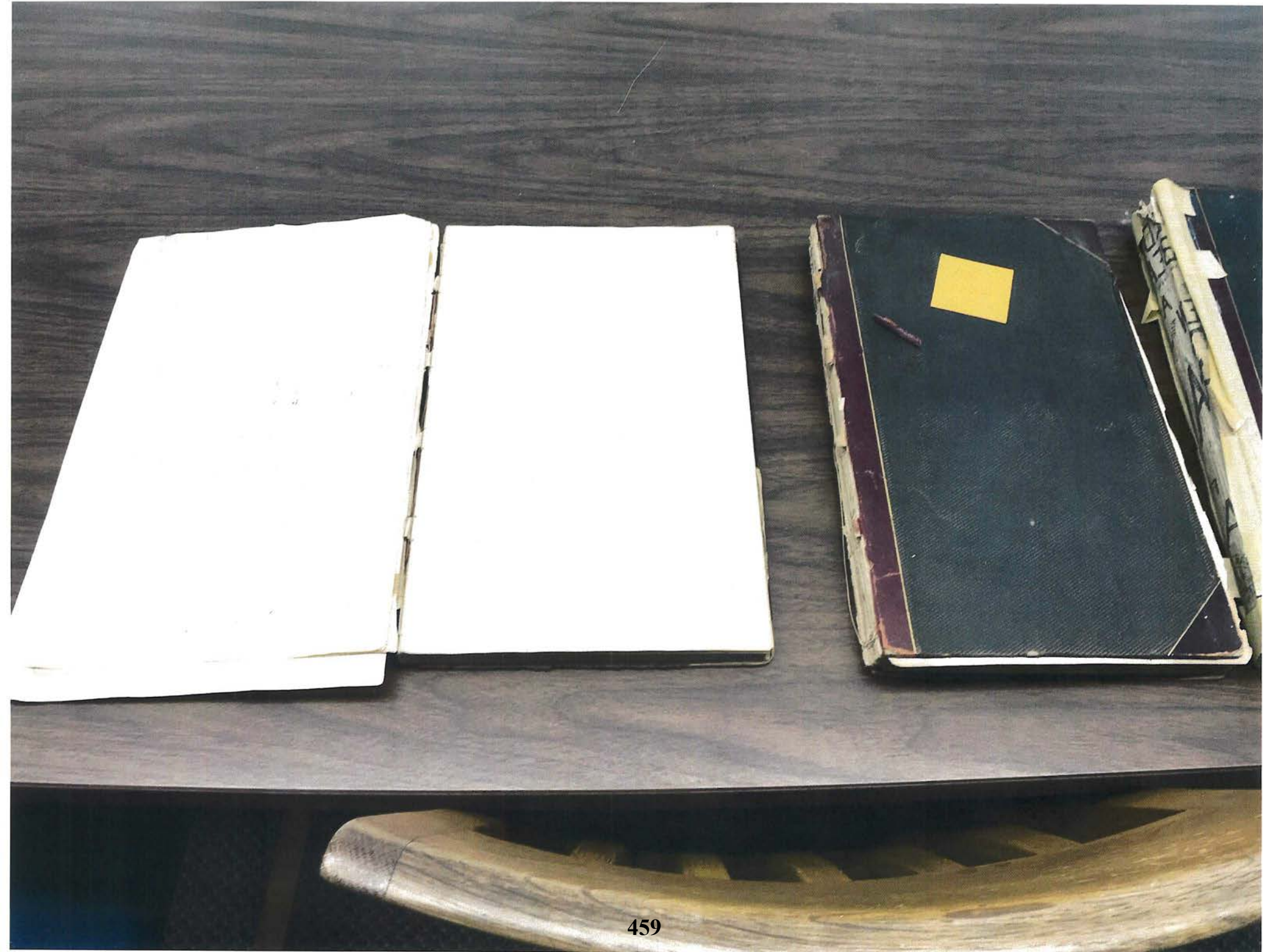
Of the \$12,000.00 bonds the District voted to issue, the sale was closed at \$12,154.20 and accrued interest, but the printing and delivery of the bonds were delayed owing to an error in calling the meeting of 1888, wherein Chapter 78 of the General Laws and a special act giving additional powers to the District were adopted. Consequently the issue and delivery could not be made until the action taken at the meeting of 1888 was made legal by act of the legislature, which has been done, and the printing and delivery will now take place.

I hereby certify that I have examined the accounts of the Commissioners and Surveyors of Highways of the Woodsville Fire District for the year ending March 14, 1899, and find the same correctly cast and properly vouched.

March 14, 1899. SAMUEL B. PAGE, Auditor.

WOODSVILLE FIRE DISTRICT PAY ROLLS 1898-99.

1.	Order 172.	Mch. 31.	Pay Roll No. 1	\$ 123 15
2.	172.	Apr. 30.	" " 2	149 97
3.	187.	May 31.	" " 3	122 32
4.	181.	June 30.	" " 4	218 21
5.	187.	July 31	" " 5	198 35
6.	192.	Aug. 31.	" " 6	370 52
7.	196 195.	Sept. 30.	" " 7	409 28
8.	215.	Nov. 30.	" " 8	30 80
9.	215.	Dec. 31.	" " 9	30 75
10.	237.	Jan. 31.	" " 10	9 80
11.	223.	Feb. 7.	Firemen's Pay Roll 11	263 12
12.	245.	Mch. 1.	Pay Roll 12	57 94
13.	246.	Mch. 9.	Commissioners Roll 13	65 00
				\$ 2,049 21



The motion prevailed, and was declared carried.
 It was moved that this meeting be adjourned
 until Wednesday evening September 21st 1876,
 at 7 30 o'clock in the afternoon - and at the
 same place of meeting.

L. E. Davison,

Clerk Woodville Fire District.

— Adjourned meeting —

Woodville, N. H. Sept. 21st 1876.

In accordance with adjournment - a meeting
 of the Woodville Fire District, inhabitants and
 field and the following business transacted.

Meeting called to order by Samuel D. Page,
 Moderator, and article 3 of the warrant
 read, and it was voted to pass over that
 article. Article 5 of the warrant being
 next in order - it was voted to pass over
 article 5 also -

article 6 being read - It was moved and
 seconded that the Woodville Fire District
 commissioners be delegated to procure a
 seal - with full powers in regard to same -
 and the motion prevailed.

article 7 of the warrant being read - it
 was moved and seconded to adjourn
 without date.

L. E. Davison, Clerk

Woodville Fire District.

1882
Nov 14

to be held by the Fire Ward in behalf of the Fire District
 A motion to dissolve the meeting was voted upon and
 declared lost after a few remarks by gentlemen
 present. An motion of Jno. Whitehorn it was voted
 that the meeting be dissolved —

A true Record
 George E. Emery Clerk
 of Fire District

Edward M. Pearson
Secretary of State.

In testimony whereof I have subscribed my
official signature and affixed the seal of the State,
at Concord, this tenth day of March A. D. 1899.

And I do hereby certify that the foregoing is a true copy of
an act entitled, "An act to amend Chapter 204 of the
Laws of 1887, relating to the Towns of the Freeholder
Towns of the State, and to legalize, ratify and confirm the
adoption of Chapter 204 of the Laws of 1887 and Chapter
78 of the General Laws of the State, and to ratify
and confirm all subsequent acts of the State, and also
officers, and to authorize the name of towns by the
district, approved March 9, 1899, as appearing in this
act.

State of New Hampshire
Governor.

Frank M. Johnson,
Attorney, March 9, 1899.

President of the Senate,
Thomas N. Harding,

Speaker of the House of Representatives,
Frank S. Currier,

Each shall take effect upon its passage.
Each shall be printed and published.
Each shall be printed and published.

See 11. The Charter of the State and the
to a municipal corporation within the meaning
of the Homestead Statute, 1895, and to have the
powers and authority of a corporation
incorporated by the said act.

MS
1700

The Committee
 has the honor to
 inform you that
 the report of the
 committee on the
 subject of the
 proposed
 amendments to the
 constitution of the
 State of New York
 is now ready for
 publication and
 will be printed
 by the State
 Printer at Albany
 in the month of
 January next.

The Committee
 has the honor to
 inform you that
 the report of the
 committee on the
 subject of the
 proposed
 amendments to the
 constitution of the
 State of New York
 is now ready for
 publication and
 will be printed
 by the State
 Printer at Albany
 in the month of
 January next.

umber One in Woodsville
1856.
Chief Fireward.
Clerk Fireward.
August 24, 1886.
ber One in Woodsville
ies incumbent on me

To Christa H. Johnson
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 24 day of August 1886.
Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24, 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

Junperth

C. H. Johnson

me in Woodsville
1886.
Chief Fireward.
Clerk Fireward.
August 24, 1886.
in Woodsville
mbent on me

To Fred Hill
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 24 day of August 1886.
Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24, 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

Wyer

F. Hill

Woodsville
Fireward.
Fireward.
1886.
Woodsville
on me

To Ruben Welch
You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.
Witness our hands at Woodsville this 24 day of August 1886.
Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24, 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

Ruben Welch

A true copy of the
Subscribed and sworn to before me
Attest - George & Company
Justices of the Peace

England, S.S.
August 10th 1886
The State of New Hampshire

Henry F. King

at the Post Office in said District
within, Warrant of the School Trustees, and a like copy
August 1886 I have read a true and attested copy of the
Henry F. King hereby certify that on the 10th day of

A true copy attested
George & Company
Justices of the Peace

Henry F. King, John F. Fernald
Charles A. Atchley, Fernald

10th day of August in the year 1886

Even under our hands and seal this
relating thereto

1st To hear the report of Fire Wards, and have any vote
a lot and build a House -

2nd To raise such sums of money as may be necessary to purchase
House Street -

3rd To see if the District will vote to buy a lot and build a
use of said District -

4th To raise such sums of money as may be necessary to pay
for use and support of Fire Hydrants and water for the
its Annual meeting -

5th To see if the District will vote to change the time for holding
3rd To choose four Fire Wards -

6th To choose a Clerk -
1st To choose a moderator to preside in said meeting -

officers to act upon the following subjects -
on Monday the 20th day of August next at 8 o'clock in the
Union High School District of Woodsville in the town of Hamlin
you are hereby notified to meet at the School House in the
return officers.

D.S. To the inhabitants of the Woodsville Fire District qualified to vote

reduced
to the
Union High
School, on the
Monday
the 20th day of
August 1886
at 8 o'clock
in the
Union High
School
at Woodsville
New Hampshire

1899 - Warrant Court

7th To see what action the district will take in regard to having a night Policeman

8th To raise such sums of money as may be necessary to meet the expenses of Woodville Fire District for the ensuing year

11th To raise such sums of money as may be necessary to retire one-tenth of the bonded debt of said district, and to pay interest on outstanding bonds

17th To see if district will vote to buy one thousand feet of cotton hose
Given under our hands and seal this 9th day of March A.D. 1899

A. H. Leighton }
J. A. Sawyer }
S. W. Baird }
Ri Willoughby }
Commissions
of
Woodville
Fire
District

Woodville N.H., March 9th 1899

I hereby certify that on the 9th day of March 1899 I posted a true and attested copy of the within Warrant at the place of meeting within specified and a like copy at the Woodville Post Office a public place in said Woodville
sig- A. H. Leighton

The State of New Hampshire -

9th March 28th 1899 -

There personally appeared Albert H. Leighton duly subscribed and made oath to the foregoing Certificate - Before me Samuel B. Page Justice of the Peace

At a meeting of the firewards held Sept 1st 1856.
 The following business was transacted.
 For Clerk: Whole number of ballots cast three.
 Chester Abbott received three and was declared elected.
 For Chief: Whole number of ballots cast three.
 Henry F. King received three, and was declared elected.
 Voted to adopt the following list of Seniority:
 James A. Sawyer 2^d. Barth P. Kimball 3^d. Chester Abbott 4th.
 Seth P. Stickney 5th.
 Adjourned -
 A true record. Attest: Chester Abbott Clerk of Firewards.

To
 You
 Fire
 W

I
 Fir
 as

At a meeting of the firewards held Sept. 4th 1856
 at 7.30 o'clock in the After noon. Present James A. Sawyer
 Barth P. Kimball, Seth P. Stickney and Chester Abbott.
 Voted by ballot to appoint Chester Abbott and
 Foster Olney as firemen for Hose Company Number
 One in Woodville Fire District - Each of the above received
 three ballots. Adjourned -
 A true record: Attest: Chester Abbott Clerk -

To Chester Abbott

You are hereby appointed a fireman for Hose Company Number One in Woodville
 Fire District.

Witness our hands at Woodville this 4th day of September 1886,

Henry F. King Chief Fireward.
 Chester Abbott Clerk Firewards

Woodville, N. H., Sept. 4th 1886.

I accept the appointment as fireman in Hose Company Number One in Woodville
 Fire District; and hereby promise to faithfully perform the duties incumbent on me
 as fireman in said Hose Company to the best of my ability.

Chester Abbott
 #

1885
 1900

To the Selectmen of the Town of Haverhill:
 The undersigned, legal voters in the Village of Hooksett,
 in said Haverhill, respectfully petition and request
 you to fix by suitable boundaries a village fire district,
 including such village and such parts of the town
 adjacent as may seem to you convenient, and to
 make due record thereof, agreeably to the provisions
 of Chapter 107 of the General Laws relating to
 Village Fire Districts. —

Dated this Twentieth day of July in the year 1855.

E. S. Mann	E. D. Collins	J. Hood
Wm Mitchell	D. L. Hawkins	S. S. Evans
E. C. Clough	E. H. Lottier	George Emery
George H. Mann	G. M. Paddockford	C. R. Gibson
Wm Ricker	John Wilson	B. F. Brown
H. M. Smith	G. E. Williams	Benj Dow
Geo. Enballing	A. B. Olney	H. T. Remick
B. P. Kimball	A. F. Carr	G. S. Newell
Geo. Davison	H. G. Corlies	Cluster Abbott
S. P. Stickney	J. C. Penneock	G. S. Cumming
J. W. Starr	W. H. Perkins	Langdon Bailey
M. H. Amis	F. P. Swasey	Byron Gordon
A. H. Leighton	Michel B. Stevens	Wm Lord
Q. A. Scott	J. H. Anlis	
E. B. Miller	J. K. George	
W. K. Wallace	Samuel B. Page	
S. E. Nutting	George F. Smith	

To Alex. M. Dunforth
 You are hereby appointed a fireman for Hose Company Number One in Woodsville
 Fire District.
 Witness our hands at Woodsville this 24 day of August 1886.

Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24 1886.
 I accept the appointment as fireman in Hose Company Number One in Woodsville
 Fire District; and hereby promise to faithfully perform the duties incumbent on me
 as fireman in said Hose Company to the best of my ability.

A. M. Dunforth

To Chris
 You are
 Fire Distr
 Witne

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 as fire

To Frank L. Sawyer
 You are hereby appointed a fireman for Hose Company Number One in Woodsville
 Fire District.
 Witness our hands at Woodsville this 24 day of August 1886.

Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24 1886.
 I accept the appointment as fireman in Hose Company Number One in Woodsville
 Fire District; and hereby promise to faithfully perform the duties incumbent on me
 as fireman in said Hose Company to the best of my ability.

F. L. Sawyer

To
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To Rufus K. Sawyer
 You are hereby appointed a fireman for Hose Company Number One in Woodsville
 Fire District.
 Witness our hands at Woodsville this 24 day of August 1886.

Henry G. King Chief Fireward.
Chester Abbott Clerk Fireward.

Woodsville, N. H., August 24 1886.
 I accept the appointment as fireman in Hose Company Number One in Woodsville
 Fire District; and hereby promise to faithfully perform the duties incumbent on me
 as fireman in said Hose Company to the best of my ability.

R. N. Sawyer

issuances
ending

26	A. C. Elmer	— 2
27	E. B. Williams & Co.	13 46
28	E. B. Mann	12 50
31	Do.	11 17
32	Garvin & Co.	13
33	Mulliken & Davis	55
34	E. B. Miller	1 50
		<hr/>
		\$ 373 29

Side walks.

5	S. D. Felton	\$ 345 64
	Do. cash	288 14
		<hr/>
		\$ 1007 07

Total for highways and side walks

Arduents and Notes.

1	To C. B. F. Palmer	1 00
9	Do.	87 50
10	Do.	95
		<hr/>
		\$ 342 50

Horse House.

3	Henry F. King	\$ 140
4	Do.	12 54
11	Woodsville Lumber Co.	3
12	Ira Mitchell	17 98
13	John B. Variok & Co.	7 22
29	J. M. Sagers	18 80
30	James Dalton	135
36	Humphrey Dodge & Smith	3
37	Robert L. Brooks	3
38	Ira Mitchell	44 06
		<hr/>
		\$ 112 35

Indebtedness.

7	National Bank of Newbury	\$ 20
8	Do.	100
		<hr/>
		\$ 120

64
14
29
50
35

21
18
0
1

1899
Mar. 28th

Meeting

Red
to Ari

A meeting of the inhabitants
of the Woodville Precinct, in the
County of Harrison, qualified to vote
in said Precinct, of said District,
Music Hall, in said District
Mar. 28th 1899 at 9 o'clock in
the afternoon, the ^{following} business was
conducted

Meeting called to order by Samuel
B. Page, Moderator at 7:55 P.M.,
Warrant read, - and proceeded to

Art 1 Upon motion of A. H. Saighton the Clerk
was instructed to cast one
Ballot for Samuel B. Page for Moderator
And Samuel B. Page having a majority
of all the votes cast was elected
Moderator for the ensuing year
and took oath of office as by law
prescribed

Art 2 Upon Motion of H. F. Whiteker the Moderator
was instructed to cast one ballot
for Lewis E. Davison for Clerk
And Lewis E. Davison having a
majority of all the votes cast
was elected Clerk for the
year ensuing and took oath of
office as by Law prescribed

3-4-5

Tabled

Upon Motion of Scott Sloan
Art's 3-4 & 5 were laid on
the Table and

Art 6

Upon Motion of H. F. Whiteker the
Report of Com. Aud. and Treas was
Accepted and Adopted,

Woodsville Fire District Pay Roll.

ORDER NO. 172. Returned for the Month ending March 31, 1898.

Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer EX	Ch'g'd to Cleaning sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
Bedard Napoleon	47.5	15	\$ 10 87	\$ 10 87				snow		Mar. 26
Mc'ue J F	130.5	"	19 57	19 57						Apr. 2
Riley Mark	27.5	"	4 12	4 12						" 25
Favor Alfred	50	"	7 50	7 50						" 26
Chellis John	10	"	1 50	1 50						" 31
Weare W W	25	"	5 25	5 25			4 00			" 31
"	14	"	4 00				2 00			" 31
"	8	"	2 00							" 31
McClintock J	14.5	12	1 74							" 2
Leighton A H	108	20	21 60					1 74		" 2
Nicholson J N	3	25	75	75				21 60		" 27
Tilton S D	75	30	22 50	22 50						" 27
Battis Henry	72.5	"	21 75	13 50				8 25		" 27
			\$123 15	\$85 56			\$ 6 00	\$ 31 59		

ORDER NO. 172. Returned for the Month ending April 30, 1898.

Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer EX	Ch'g'd to Cleaning sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
Favor Alfred	25	15	\$ 3 75	\$ 3 75						Apr. 16
Cole Fred	15	"	2 25	2 25						" "
McCue James	135	"	20 25	17 25		1 50			1 50	" "
Bedard Napoleon	80	"	12 00	10 50					1 50	" 18
Chellis John	15	"	2 25	2 25						" 13
"	5	"	75	75						" "
Favor Alfred	25	"	3 75	3 75						" 16
Kouri Ike	15	"	2 25	2 25						" 27
Favor Alfred	40	"	6 00	1 50		3 15	60		75	" 23
McCue James	40	"	6 00	1 50			60		1 35	" 30
Cole Fred	40	"	6 00	-4 50		1 50				" 30
Pravoncha Ira	20	"	3 00			3 00				" 30
Loveland Ernest	20	"	3 00			3 00				" 25
McCue James F	27	"	4 05			2 02½	2 02½			" 25
Cole Fred	31	"	4 65	2 10		52½	2 02½			" 30
"	10	"	1 50			1 50				" 30
Favor Alfred	3.5	"	52			52				" 30
Battis Henry	102.5	30	30 75	30 75						" 30
Tilton S D	24½	30	7 25	7 25						May 4
Leighton A H	150	20	30 00	18 20		8 60	1 20		2 00	" 4
			\$ 149 97	\$ 108 55		\$ 27 87	\$ 6 45		\$ 7 10	" 4

ORDER NO. 187. Returned for the Month ending May 31, 1898.

Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer EX	Ch'g'd to Cleaning sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
McCue James F	24	15	\$ 3 60	\$ 1 35						May 7
Eastman Frank	17	"	2 55	15		2 40			\$ 2 25	" 14
McCue James	35	30	7 50			7 50				" 28
Campbell Mike	31	15	3 15			3 15				" 28
Welch Reuben	20	"	3 00			3 00				" 28
Weare W W	25	"	3 75			3 75				" 28
Battis Henry	9	15	1 15			40				" 28
McCue James F	93½	30	28 00	16 25		11 00	75			" 31
Gitchell E C	20	15	3 00	40			75			June 4
Hadlock Joseph	10	55	6 00	5 50					2 60	" 4
Lyons Geo W	38.5	15	5 77			50				" 4
Leighton A H	65.5	30	19 65			5 77				June 2
	176	20	35 20	7 20		19 65	2 00			" 4
			\$ 121 32	\$ 30 85		\$ 83 12	\$ 3 50		\$ 4 85	" 4

ORDER NO. 181. Returned for the Month ending June 30, 1898.

Employee's Name	Hours	Rate	Amount	Ch'g'd to Highway	Ch'g'd to Bridges	Ch'g'd to Sewer EX	Ch'g'd to Cleaning sewer	Ch'g'd to Sidewalk	Ch'g'd to Miscellaneous	Date paid
Lyons Geo W	5	30	\$ 1 50							June 4
Eastman Frank	17.5	"	5 25			\$ 1 50				" 4
Campbell Mike	5	15	75			5 25				" 4
McCue James	10	"	1 50			75				" 4
Evans Geo	19.5	"	2 92			1 50				" 4
McCue James	50.5	"	7 57			2 92				" 4
Bell W E	46	"	6 90			7 57				" 9
Marston Stephen	47	"	7 05			6 90				" 11
Welch Reuben	68	"	10 28			7 05				" 11
Newell S C	28	"	4 20			10 28				" 11
Campbell W J	37.5	"	5 62			4 20				" 11
Mooney Henry	35	"	5 25			5 62				" 11
Tolan Frank	43	"	6 45			5 25				" 11
Legene Ed	30	"	4 50			6 45				" 11
Leonard John	22.5	"	3 37			4 50				" 11
Burdett G	5	"	75			3 37				" 11
Eames George	68	"	10 20			75				" 11
Russell E H	80	"	12 00	4 20		10 20				" 13
Weare W W	93	"	17 45	3 00		12 00				" 13
Marston Stephen	10	15	1 50	45		9 00				" 10
Welch Henry	51	"	7 65			17 00				" 10
Gitchell E C	25	15	14 53	14 53		1 50				" 15
Jenkins H E	5	"	3 75			7 65				" 15
Bell W E	15	"	2 25			3 75				" 13
Legene Ed	5	"	75			75				" 13
Mooney Henry	15	"	2 25			75				" 15
McCue James	60	"	75			2 25				" 15
Jenkins H E	25	"	9 00	4 50		75				" 16
Nourse H E	23	"	3 75			4 50				" 16
McCue James	60	"	3 45			3 75				" 18
Welch Reuben	15	"	9 00	4 80		3 45				" 18
Webster Hale	25	"	2 25			4 20				" 25
Pravoncha Ira	21.5	"	3 75			2 25				" 25
Huard Ernest	22	30	3 22			3 75				" 25
Battis Henry	108½	30	6 60			3 22				" 25
			32 50	17 75		6 60				" 25
			\$ 218 21	\$ 49 23		14 75				" 28
						\$ 168 98				" 30

Warrant Controversy

Woodville N.H. July 22^d 1898

I hereby certify that on
the 5th day of July 1898 I posted an
attested copy of the within warrant
at the place of meeting within
specified and a like copy at the
Woodville Post Office a public
in said Woodville

A.H. Leighton

Drafton S.D. July 22^d 1898

Subscribed and sworn to
by the said Albert H. Leighton

Before me Samuel B Page
Justice of the Peace

Hoodsville N.H. July 8th 1887.

At a meeting of the Firewards, present Henry F. King, James H. Sawyer, Seth P. Stickney and Chester Abbott. The clerk reported that he had advertised and received proposals for the erection of a hose house for the Hoodsville Fire District - according to the plan and specifications already agreed upon, and submitted the same. The proposals received were as follows viz: from
 Wm. Gray Eight Hundred and twenty Nine Dollars.
 Elisha E. Andrews Six Hundred and twenty five "
 James Dalton Six Hundred and twenty four "

It was decided to receive other proposals if possible.

A true record.

Attest:

Chester Abbott Clerk.

Hoodsville N.H. July 21st 1887.

At a meeting of the Firewards, present Henry F. King, James H. Sawyer and Chester Abbott. The clerk submitted the following proposals for the erection of Hose House which had been received since the last meeting viz: from
 James Dow Fourteen Hundred Dollars
 Judson M. Quincy Eight Hundred and Ninety Nine "
 J. M. Bennett Six Hundred and twenty five "

It was voted to award the contract for building the Hose House for the Hoodsville Fire District to James Dalton he being the lowest bidder.

A true record.

Attest:

Chester Abbott Clerk.

2nd Ballot — Whole number Ballots cast 23
 Necessary for a choice 12
 Of these Chester Abbott received 1
 James Gordon 2
 James A Sawyer 3
 Seth P Stickney 6
 Charles R Gibson 11

There being no choice proceeded to Ballot again —
 Whole number Ballots cast 25

Necessary for a choice 13
 Of these Chester Abbott received 1
 James Gordon 2
 James A Sawyer 2
 Seth P Stickney 7
 Charles R Gibson 13

And Charles R Gibson was declared elected and
 took oath of Office as by law prescribed —

3rd Ballot — Whole number Ballots cast 23
 Necessary for a choice 12

Of these Ezra B Mann received 1
 Seth P Stickney 4
 Chester Abbott 2
 James A Sawyer 11

There being no choice proceeded to Ballot again —

Whole number Ballots cast 23
 Necessary for a choice 12
 Of these Ira Whiteher received 1

Ezra B Mann 1
 Chester Abbott 2
 James A Sawyer 9
 Seth P Stickney 10

There being no choice proceeded to Ballot again

Wells Page
 id to side in
 District
 afternoon —
 took —
 the warrant

that the
 substitute
 elected

Ezra B Mann
 elected and
 took of

that an
 district
 and of

Five

Sept. 15. 1910

Meeting

Meeting called to order at 7.45 P.M.
S. B. Page, Moderator

Report read - and ^{it was} moved and seconded
that arts 1, 2, and 4 be taken up and
acted upon together.

* Upon which motion voting by ballot
187 voted in the affirmative and 1. in
the negation; and it appearing that a
majority of the legal voters in the district
as shown by the check list used
at the last annual town meeting in
Haverhill were present and voting
such number being 321 - and two thirds
of such majority having voted in the
affirmative the motion prevailed and
was declared carried.

It was voted to adjourn until
Wednesday Evening Sept. 21st at 7.30
P.M., in the same place

L. E. Davison
District Clerk

*

IT IS MOVED

That the indebtedness of the District be bonded to the amount of Twelve Thousand Dollars. That bonds to that amount be issued in denominations of One Hundred Dollars and multiples thereof, and that they be payable within twenty years from the time of their issue, and carry interest at a rate not exceeding four per cent., payable semi-annually; and that the time and place of payment, and the rate of interest, and the issuing and selling of such bonds be delegated to the Commissioners of the District.

1898

Art 5. Moved by E.B. Mance that amls. of \$40. for water and \$28. for lights as proposed by Commissioners be excepted - motion prevailed

Art 6. Moved by J.M. Howe that the sum of \$100. be raised for incidental Exp. Motion prevailed

Art 7. Moved by G.H. Mance that the sum of \$132. be raised for fire department Motion prevailed

Moved by G.H. Mance to have itemized bill printed here after. ~~to be~~ raised for the benefit of tax payers in said district. Motion prevailed

Meeting adjourned at 9.50 P.M.

Lewis E. Davisson
Clerk

Woodsville Fire District

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1878

3rd Ballot - Whole number Ballots cast 24
 Necessary for a choice 13
 Of these Ira Whiteaker received 1
 Chester Abbott 3
 Seth P. Stickney 8
 James A Sawyer 12
 There being no choice proceeded to ballot again -
 Whole number Ballots cast 23
 Necessary for a choice 12
 Of these Russell Moore received 1
 Albert H. Brighton 1
 Chester Abbott 2
 Seth P. Stickney 8
 James A Sawyer 11
 There being no choice proceeded to ballot again -
 Whole number Ballots cast 22
 Necessary for a choice 12
 Of these Albert H. Brighton received 2
 Chester Abbott 3
 Seth P. Stickney 6
 James A Sawyer 11
 There being no choice proceeded to ballot again
 Whole number Ballots cast 22
 Necessary for a choice 12
 Of these Charles W. Hoyt received 1
 Chester Abbott 2
 Seth P. Stickney 6
 James A Sawyer 13
 And James A Sawyer was declared elected and
 took oath of Office as by law prescribed -

4th Ballot - Whole number Ballots cast 23
 Necessary for a choice 12
 Of these Ira Whiteaker received 1
 Russell Moore 1
 Charles W. Hoyt 1
 5

At a meeting of the Fire District
Commissioners held May 18th, 1888. at the
Fire House Hall the following were
appointed as firemen for said District for
the ensuing year, viz:

James A. Sawyer

George W. Lybrow

Chester Abbott

Charles M. Hoyt

George Coates

Selebut F. Leonard

Frank L. Sawyer

Rufus M. Sawyer

Edw. Johnson

Fred Hies

Reuben Welch

J. W. Bennett

Frank E. Dodge

George E. Euceny

Joseph Hadlock

John S. Evans

Austin G. Olney

Elisha L. Andrews

John R. Adams

Charles H. Stevens

A true record;
Attest:

Chester Abbott Clerk.

to taken for different funds paid out.

Sec. 8. Upon the petition of twenty voters in the district, the selectmen and supervisors shall cause a check-list to be prepared and used at the annual district meeting, in the same manner as is provided for the use of check-lists in meetings of school districts: provided, that such petition shall be filed fourteen days at least prior to the time of the annual March town meeting. At special district meetings the check-list as corrected for the last annual or biennial meeting in town, shall be used, upon petition of twenty legal voters addressed to the supervisors of the check-list.

Sec. 9. The proceedings of the Woodville Fire District in adopting the provisions of Chapter 204 of the Laws of 1887 and of Chapter 78 of the General Laws are hereby ratified and confirmed, and the said statutes are declared to have been duly adopted and to have been in force and effect in the said district from the 19th day of March, 1888, and all subsequent proceedings of the district and acts of its commissioners and officers are hereby ratified, confirmed, and legalized.

Sec. 10. The proceedings of the district taken on the 15th of September, 1898, and of the commissioners of the district on the 27th of September, 1898, for the issue of bonds of the district to the amount of \$12,000 are hereby ratified, confirmed, and legalized, and the treasurer of the district is authorized and directed to issue and sell such bonds accordingly. Such bonds shall be issued under and subject to the terms and provisions of the Municipal Bonds act, 1895.

August 17th 1888.
 Commissioned
 at King, lawyers

lot of Sarah
 Methodist Episcopal
 Smith, George
 d. pate.
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 Fred
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Clark.
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 highway
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 business

House of Sidewalks to
 constructed in 1888

Name	Area	Rate	Total	Balance
Scott & Dighton	25	60	1500	50
Dr. Johnson	14	75	1050	525
Dr. Johnson	39	60	2340	1170
Dr. Johnson	31	70	2170	1162
Dr. Johnson	41	60	2460	1230
Dr. Johnson	54	60	3240	2520
Dr. Johnson	149	60	8940	4470
Dr. Johnson	13 1/3	75	1000	
Dr. Johnson	22 7/8	75	1710	
Dr. Johnson	19 1/3	75	1450	
Dr. Johnson	42	60	2520	1260
Dr. Johnson	48	60	2880	1440
Dr. Johnson	55	60	3300	1650
Dr. Johnson	39	60	2340	1170
Dr. Johnson	42	60	2520	1260
Dr. Johnson	58	60	3480	1740
Dr. Johnson	64 2/9	60	3854	1927
Dr. Johnson	29	60	1740	870
Dr. Johnson	49 1/2	60	2970	1485
Dr. Johnson	21 1/3	75	1575	
Dr. Johnson	39 1/2	60	2370	1185
Dr. Johnson	49	60	2940	1470
Dr. Johnson	51	60	3060	1530

\$633.78 \$288.14

Recapitulation.

904 2/9	60	\$542.53
121 6/9	75	91.25
1025 8/9		\$633.78

Paid S.D. Tilton for walks above
 as follows: Order No 5 \$345.64

Cash collected of abutters
 as fur. above by Blister Abbott \$288.14

See Voucher #5 on file \$633.78

110, 1899

Mar. 28. - Warrout

The State of New Hampshire

To the inhabitants of the Woodsville
Five District, qualified to vote in
district affairs

You are hereby notified to meet at
Mushy Hall in said district, in
the Town of Hamershill on Tuesday
the twenty-eighth day of March
1899 at seven o'clock, in the
afternoon, to act on the following
subjects:

- 1st To choose a moderator for the ensuing year.
- 2nd To choose a clerk for the ensuing year.
- 3rd To choose three or more Commissioners for the ensuing year.
- 4th To choose an Auditor for the ensuing year.
- 5th To choose all other necessary officers.
- 6th To hear report of officers and pass any vote relating thereto.
- 7th To see what action the district will take in regard to purchasing a Street Sweeper.
- 8th To see what action the district will take in regard to purchasing a snow roller.

If a special meeting of the Directors of the
of the meeting in the new hall, in the District
gathering the 23d day of June 1858 at 7:30 o'clock.
The meeting was called to order by the Clerk who
received with the business of the evening by the
reading of the minutes.
On motion of Edw. Palmer read that Shuter Abbott
be included to act on behalf of the District and
for Medford - read was done and that Shuter Abbott
was declared elected and took oath of office as by
affairs the reading of the report by the Medford.

was taken up and after some discussing, on motion of
Shuter Abbott it was decided to refer the
(3) Resolving in the affirmative and (4) form in the negative.
The committee of (3) then be appointed by the chair
to consider the matter of a system of sewerage for the
District inquire into the feasibility of the same,
Estimate the probable cost, and report at an adjourned
meeting to be called when they are ready to report,
which motion prevailed. And the Medford
appointed Edw. Palmer, Wm. Ricker and E. R. Litten to act
as the committee.

On motion of Edw. Palmer vote is adjourned
Subject to the call of the committee.
Your secret:
Abbott

George E. Emery
Clerk of the Medford District
Shuter Abbott
Clerk of the Commissioners
of the Medford
The District

Your copy:
Abbott

1858
District
Medford
Shuter Abbott
Edw. Palmer
Wm. Ricker
E. R. Litten
George E. Emery
Clerk of the District
Shuter Abbott
Clerk of the Commissioners
of the Medford
The District

Ch. 1. Sec. 1. New Hampshire

for the year of one thousand eight hundred and ninety-nine.
Chapter 204 of the laws of 1898
relating to the powers of the Woodsville District, and to legalize, ratify and confirm the adoption of Chapter 204 of the laws of 1898 and Chapter 205 of the General Laws by said district and its officers, and to authorize the issue of bonds by the district.

Be it enacted by the Senate and House of Representatives in General Court convened:

Sec. 1. Section 4 of said act is hereby repealed.

Sec. 2. Section 3 of said act is hereby amended so as to read as follows: "Said district at each annual meeting, shall elect by ballot a moderator, a clerk, one auditor, a treasurer, and three commissioners. All of said officers shall be elected by a majority vote of all the voters present and voting at the annual meeting. Said officers shall exercise, in relation to district meetings, the like powers to those of moderators, clerks, and selectmen of towns. The commissioners shall have within the district all the powers of the mayor and aldermen of any city respecting highways, sidewalks, and sewers. They shall control and direct the expenditure of all moneys raised under authority of the district and by the town of Haverhill for expenditure in the district. They shall have sole authority to appoint a highway surveyor in said district, and in default of such appointment shall themselves perform the duties of that office. The surveyor or commissioners

perform the district accounts and for proper into the deemed act is or sp higher.

Comm appo. Com. to be the sha

sh we ce d e

December 16th 1885

2 4

A meeting of the inhabitants of Woodville
qualified to vote in district affairs held in the
evening of the 16th Decr 1885 the
following business was transacted

The first order George Emery called the meeting
and read the warrant and certificate of
return - also which articles first of the warrant was read

Art 1st Proceeded to vote for Moderator. White number 10
cast five (5) necessary for choice Five (5)
H. P. King had one (1) Ira Whiteaker had eight (8)
and was declared elected and took oath of office
as per law prescribed.

Art 2nd Was next taken up and on motion of Chester Abbott
seconded by H. A. Remick it was voted to raise three
hundred and twenty \$320.00 dollars to pay for the
use of Hydrants and water in the district

Art 3rd Was next taken up and on motion of H. A. Remick
seconded by Chester Abbott. It was voted to raise the
sum of three hundred and thirty \$330.00 dollars to purchase
hose and other ^{fire} apparatus for the incidental charges of the district

Art 4th Was then taken up and on motion of E. B. Mann it was
voted that the Fire Wards act as agents for the Woodville
Fire District. in the expenditure of the appropriations
made and that the amounts voted be assessed
by the selectmen at the time of their next annual assessment
of taxes - for town purposes

On motion of E. B. Mann voted to adjourn
a true record

Attest George Emery

George Emery Clerk

First
Scene

Sept 15th 1898

Woodville Fire Insurance, 7

To the inhabitants of the Woodville
 Fire district, of Woodville in
 the town of Hatcherhill, County of
 Halifax, qualified to vote in
 district affairs
 You are hereby notified and
 convened to meet at the Hose House
 in said district, on the 15th day
 of September 1898 at 7 o'clock
 in the afternoon of said date, to act
 upon the following subjects:

- 1st To see if the district will vote to
 bond its indebtedness to the amount
 of \$17,000.
- 2 To see if the district will vote to
 issue its bonds to the amount of
 \$17,000, in denominations of \$100 and
 multiples thereof, for the purpose of
 bonding said indebtedness
 Such bonds to bear date of October 1,
 1898, one-tenth of such bonds to
 mature and become payable October
 1899; and one-tenth of such bonds to
 mature and become payable on the
 1st day of October in each year
 thereafter, until said \$17,000. is fully
 paid; with interest at the rate of four per
 cent. per annum, payable semi-annually
 on the first days of April and October in
 each year after date, the principal and interest of
 such bonds to be payable at the Woodville National
 Bank, of Woodville aforesaid

Firewards Report

I herewith submit the first annual report of the Fire Department of the Woodville Fire District ending Aug. 28th 1886. I charge my self as follows:

1886	Town of Haverhill Order	\$ 150 00
1886	" " " "	325 00
1886	" " " "	80 00
		<u>\$ 555 00</u>
I do charge my self as follows:		
1885	Six night on Horse	\$ 2 66
1885	E. P. William for record book	1 00
1886	Exp. on horse cart	5 20
1886	Concord Fire Department for horse cart	75 00
1886	Willis D. Thompson for rope	2 60
1886	Exp. on rope	2 60
1886	Woodville Fire Insurance Company for use 16	} 44 45
1886	for quarter ending March 31 st 1886	
1886	Woodville Fire Insurance Co. for use 16 Hydrants	} 80 00
1886	for quarter ending July 1 st 1886	
1886	James Bond & Sons for Horse Horse (pairs)	} 25 00
1886	Shamun & Straps for bill	
1886	Wm. Sluwin for printing for bill	<u>70</u> \$ 536.87

Balance in hands of Chief \$ 18.13
 " Town of Haverhill Treasury = 95.00
 Total \$ 313.13

Which will be sufficient to pay for use of Hydrants for the next three quarters and pay other incidental expenses.

Respectfully Submitted August 28th 1886

Stanley F. King Chief Fireward -

A true Copy
 Attest

Cluster Abbott Clerk -

with the District
 the school house in the
 16 in the Town of
 August next
 last upon the
 said meeting.

the town for
 be necessary to pay for
 2 rats for the use
 at and build
 necessary to
 use.
 my vote
 I seal this

of Firewards
 of Firewards
 on the day of
 copy of the
 copy at the

1886.

of the Peace

Wardsville N.H. August 31st 1886.

Cluster Abbott solemnly swears that I will faithfully and impartially perform all the duties incumbent on me as a fireward of Wardsville Fire District according to the best of my abilities, agreeably to the Rules and Regulations of the Constitution and laws of the State of New Hampshire
So help me God.

Cluster Abbott

Wardsville N.H. Aug. 31st 1886.

Subscribed and sworn to
Before me.

Ira Whitelur

Justice of the Peace

Apr. 4th On motion of Samuel B. Page it was voted that the Annual meetings of this Fire District be hereafter holden on the Monday following the Annual Town Meeting and that the next Annual meeting be holden in March 1888.

On motion of Quincy A. Scott it was voted to pass Art. 5 for the time and take up Art. 8th. Reading the Report of the Fire wards. (Report of Fire wards see following page.)

On motion of Quincy A. Scott it was voted to accept and adapt the Report of the Fire wards as read.

On motion of Samuel B. Page it was voted that when this meeting adjourns it be to the Monday following the Annual Town meeting in March 1887 at 7 o'clock P.M. at this place -

Apr. 6 On motion of Samuel B. Page it was voted that the Firewards be instructed to obtain proposals for a lot for a Horse house and for the Erection of a Horse house thereon and report at the adjourned meeting in March 1887.

On motion of Samuel B. Page it was voted that further consideration of Art. 5th be postponed until the adjourned meeting to be holden in March 1887. Art. 7th was disposed of in the same manner as Art. 5th.
Voted to adjourn.

A true record of the proceedings of the meeting held August 30th 1886. as given on the foregoing pages.

Attest George E. Emery clerk.

A true copy
Attest

Cluster Abbott clerk of Firewards

20, 1886.
District
Town officers
Chose District
at 7 o'clock
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To the Inhabitants of the Woodville Fire District qualified to vote in Town affairs:

You are hereby notified to meet at the School House in the Union High School District of Woodville in the Town of Haverhill on Monday the fifth day of May next at 7-30 O'clock in the afternoon to act upon the following subject:

- First To choose a moderator to preside in said meeting
 Second To raise such sum of money as may be necessary to pay for Horse Cart for the use of said Fire District

Given under our hands and seal this twenty fourth day of April in the year 1886

Henry F King } Fire Ward
 James A Sawyer } of the
 Baxter Kimball } Woodville
 Chester Abbott } Fire District

Woodville N.H. April 24th 1886

I hereby certify that I have this day posted a certified copy of the within warrant at the door of the School House in the Union High School District in Woodville and also a like copy at the Post Office in Woodville

Henry F King

Haverhill N.H. April 24th 1886

Personally appeared Henry F King and made oath that the above certificate by him signed is true
 Before me - Chester Abbott

Justice of the Peace

A true copy
 attest George E Emery
 Clerk

1886
 August 30th 1886
 Woodsville Fire
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 A Sawyer
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 August 30th 1886
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Woodsville N.H. August 31st 1886
 I Chester Abbott solemnly swear that I will faithfully
 and impartially perform all the duties incumbent on me
 as a fire ward of Woodsville Fire District according to the
 best of my abilities - agreeably to the rules and regulations
 of the Constitution and Laws of the State of New Hampshire
 So help me God -

Chester Abbott
 Crafton S.S. Aug 31st 1886
 Subscribed and sworn to
 Before me - Ira Whiteher Justice of the Peace -

Art 4th On motion of Samuel B Page it was voted that the Annual
 meetings of this Fire District be hereafter holden on the
 Monday following the Annual Town Meeting and that
 the next Annual meeting be holden in March - 1888 -

On motion of Quincy A Scott it was voted to pass
 Art 5th for this time - and take up Art 8th reading the
 Report of the Fire Wards -

— Report of Fire Wards see following Page

On motion of Quincy A Scott it was voted to accept &
 adopt the Report of the Fire Wards as read -

On motion of Samuel B Page it was voted that when
 this meeting adjourn it be to the Monday following
 the Annual Town meeting in March 1887 at 7
 o'clock P.M. at this place -

Art 6 On Motion of Samuel B Page it was voted that the Fire Wards be
 instructed to obtain proposals for a lot for a fire house and
 for the erection of a hose house thereon and Report at the ad-
 journed meeting in March 1888

On motion of Samuel B Page it was voted that further consideration of
 Art 5th be postponed until the adjourned meeting to be holden in March 1887
 Art 7th was disposed of in the same manner as Art 5th Voted to Adjourn

Note Historical

The Bamswick (formerly W^m Gardner Hotel)
was burned Sunday morning Nov. 14th 1886.
Alarm of fire sounded about four o'clock A.M.
Cause, unknown. Loss Hotel and Stable, connected.
Clute Abbott
Clerk -

COMMISSIONER'S REPORT.

WOODSVILLE, MARCH 14, 1898.

To the Inhabitants of the Woodsville Fire District:

The District Commissioners elected at your last annual meeting were Albert H. Leighton, A. Willoughby, James A. Sawyer, Frank W. Baird, and Sidney D. Tilton.

The Commissioners organized for the transaction of the business of the District by electing Albert H. Leighton, President; A. Willoughby, Clerk; Frank W. Baird, Treasurer. At a subsequent meeting of the Board, Albert H. Leighton was chosen surveyor.

The Commissioners respectfully submit the following report of their transactions for the year ending March 14, 1898.

STREET DEPARTMENT.

The largest amount of work in the District has been carrying forward the system of sewerage, now practically completed, and giving the District as perfect a system as any village in northern New Hampshire. The expense has been considerable, but no more than seemed called for by considerations of public convenience and health, and it is a work in the benefits of which generations will share. The expense has been met with the exception of some \$700 due the contractor and civil engineer. There is \$1,065 due the District for sewer connections.

FIRE DEPARTMENT.

Mr. A. J. Fish has been chief of this department the past year, with E. L. Andrews foreman of the hose company, and T. L. C. Blake foreman of the Hook and Ladder Company. Fifteen men were appointed upon each company, but owing to vacancies and new appointments to fill them the rolls bear the names of 37 different men.

There have been two alarms of fire during the past year, to each of which both Companies responded, doing excellent service.

The pay rolls amounted to \$208.75; for time served at drills and in actual service the following detailed pay rolls are respectfully submitted.

A. J. FISH, Foreman.

Fire King Hose Company, No. 1.

	HOURS.	AMOUNT.
A. J. Fish,	35	\$ 8 75
E. L. Andrews,	23	5 75
J. Barney,	39	9 75
M. C. Currier,	41	10 25
R. Welch,	44	11 00
F. W. Noyes,	35	8 75
C. D. Andrews,	25	6 25
J. Spinney,	11	2 75
J. E. Magoon,	19	4 75
H. Stimson,	5	1 25
G. T. Boothman,	33	8 25
Harry Cameron,	5	1 25
Harvey Dufur,	37	9 25
H. E. Hildreth,	27	6 75
A. E. Leet,	6	1 50

Geo. Rogers,	14	\$ 3 50
Geo. Lowell,	18	4 50
Miles Bisbee,	8	2 00
		\$ 106 25

Hook and Ladder Company, No. 2.

	HOURS.	AMOUNT.
T. L. C. Blake,	34	\$ 8 50
H. D. Dodge,	55	13 75
L. G. Evans,	9	2 25
Clem Clough,	65	16 25
Fred Baker,	2	50
J. C. Gallagher,	9	2 25
T. J. Hyde,	7	1 75
Arthur Toof,	31	7 75
Ed Sayers,	4	1 00
W. H. Baker,	36	9 00
Bert Clough,	8	2 00
S. W. Hubbard,	2	50
Fred Wetherbee,	3	75
Walter Putney,	45	11 25
T. E. Higgins,	33	8 25
Clarence Clough,	2	50
W. J. Hill,	3	75
W. J. Webster,	25	6 25
Tom Gehue,	37	9 25
		\$ 102 50

Water bill for hydrants has been \$440.00.

STREET LIGHTS.

The expense of street lights for the year ending December 31, 1897, was \$771.66. One new light has been put in, and several new lights ordered, which are to be added when the Aqueduct company puts in its new system.

HEALTH DEPARTMENT.

Mr. A. H. Leighton has acted as Health Officer. One case of scarlet fever, two cases of typhoid fever, and five cases of diphtheria were reported to the board, and regulation cards were posted.

RECOMMENDATIONS.

The Commissioners recommend that the sum of \$440.00 be raised for water, the sum of \$828.00 for lights, the sum of \$132.00 for the fire department, and the sum of \$100.00 for incidental purposes, the coming year.

A. H. LEIGHTON.
J. A. SAWYER.
A. WILLOUGHBY.
FRANK W. BAIRD.
SIDNEY D. TILTON.

TREASURER'S REPORT.

The Treasurer submits the following statement of his receipts and disbursements as follows:

Copy
of
the
Act

for

Sec. 4. said district may vote to raise money at any rate, in addition to the amount raised in the town for expenditure in the district not exceeding one per cent annually upon the assessed valuation of polls and property in said district, for any useful purposes, including repairing of highways, making and repairing sidewalks and sewers in the district, to purchase materials, tools and apparatus, to purchase and lease lands and buildings, and to erect suitable buildings for the uses of the district; but the land purchased for district buildings shall not exceed one-half acre. The district may by vote raise money and appropriate the same in carrying out the provisions of Chapter 10 of the Public Statutes, in said district.

Such votes to raise money by taxation shall be certified by the clerk of the district and seasonably transmitted to the selectmen of the town, and the sums so voted shall be assessed, collected, and paid over from the town treasury to the treasurer of said district upon the order of the selectmen in the same manner that highway taxes in said district are now assessed, collected and paid over to the commissioners of the district.

The Commissioners shall draw orders upon the district treasurer for the payment of all accounts and claims against the district allowed by them and take proper vouchers therefor. All highway and sewerage taxes levied in the district shall be collected in money by the collector of other taxes in town, and, in the first instance, paid into the town treasurer. A separate account of the same shall be kept by the town treasurer, but said funds shall be expended and accounted for by the district commissioners.

Copy of the Act

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August 22, 1850.

At a meeting of the church and on motion it was voted
to erect three fire wards for the ensuing year
whose names shall be cast now (4) necessary for
achieving three (3)

- S. P. Stickney had four (4)
- J. A. Sawyer " four (4)
- B. P. Kimball " three (3)
- H. F. King " three (3)
- Chester Abbott " three (3)
- George Emery " one (1)
- W. H. Gibson " one (1)
- M. H. Perkins " one (1)

And S. P. Stickney, J. A. Sawyer, B. P. Kimball
H. F. King and Chester Abbott
were declared elected and took Oaths as by
law prescribed

After which Business being over the meeting
was adjourned to some future date.

George. E. Emery, Clerk.

A true Record

Attest. George. E. Emery.

March 14 1887.

Copy of - Met agreeable to adjournment the Moderator Henry F. King
 and read the meeting to order - And on motion of Ira Mitchel
 vote to have the records of last meeting read which was done
 after which Art. 5 was taken up and on motion of James F.
 Sawyer it was voted to raise the sum of \$320.00 Three
 Hundred and Twenty dollars for use of Hydrants &c.
 Art. 6 This then taken up and on motion of J. C. Mumock it was
 voted to hear the report of the Fire wards in accordance with
 the article - which was read by the Clerk and was as follows:

The Fire Wards of the Woodville Fire District
 Submit the following: They have this day received and
 accepted a lot from the Union High School District of
 Woodville with the right to use and occupy for fire purposes
 and especially for the purpose of erecting a Hose house
 thereon: Said lot being given by vote of said Union High
 School District to the Woodville Fire District.

Woodville N.H.
 March 14th 1887.

Henry F. King }
 Fire wards
 Baxter P. Kimball }
 Clueto Abbott }
 Setts P. Stickney }
 J. F. Sawyer }
 Woodville
 Fire District.

After the reading of the Report on motion of Ira Mitchel it
 was vote to accept and adopt the report as read, also the
 Fire Wards made a verbal report as to the cost of building a
 suitable Hose house, and after some discussion on the
 matter on motion of Ira Mitchel it was vote to raise the
 sum of Six Hundred Dollars (\$600.00) Two Hundred
 Dollars \$200.00 to be assessed and paid this year the
 balance Four Hundred Dollars (\$400.00) to be paid by the Fire Wards
 in behalf of the Fire District.

A motion to dissolve
 the meeting was voted upon and declared lost after a few remarks
 by gentlemen present. On motion of Ira Mitchel it was voted that the
 Meeting be dissolved.

A true record
 attest
 George E. Emery, Clerk
 of Fire District

three copy
 Clueto Abbott
 Clerk of Fire Wards.

1885
 1900

Upon motion of Geo. E. Every it was voted to pay
and Fire men of the Firemen of the company shall
reimburse the sum of \$500.00 as each fireman
in their services and that the sum of Sixty Dollars
be raised on that same day and the balance
remaining in the hands of the Treasurer as shown by
the books be used for the purchase of Fire Apparatus
and incidental purposes as thought necessary by the
Commissioners.

The business concluded
upon motion of the Clerk voted to adjourn -
at true record

Attest:

George E. Every
Clerk of the District.

A true copy

Attest:

Clusia Abbott

Sub of the Commission of Woodville
Fire District.

Woodville N. C. March 18th 1889.

At a meeting of the Commissioners of the Woodville
Fire District, present King, Gibson, Sawyer, Hickney and
Abbott; the meeting called to order by Clusia Abbott and
ballot taken for President. Whole number of ballots cast
five of these Henry F. King had one and Charles R.
Gibson had four and Charles R. Gibson was declared
Elected President of Commissioners of Woodville Fire
District. The whole number of ballots cast
for Clerk four of these Clusia Abbott received four and
Clusia Abbott was declared Elected Clerk of the Commissioners
of Woodville Fire District. Adjourned.

A true record:

Attest:

Clusia Abbott
Clerk -

Warrant July, 22nd 1898

The State of New Hampshire
To the Inhabitants of the Woodsville
Fire District, in the Town of Harroshill
qualified to vote in Town affairs:-

You are hereby notified to meet at
the Horse house Hall in Woodsville
in said Town, on Friday the 22nd
day of July, 1898 at 7 o'clock
in the afternoon to act upon the
following Subject:-

To see if the District will vote to instruct
the District Commissioners to extend
the concrete Roadway, now being
constructed upon Central Street
so called in said District: easterly
upon said Central Street to the Eastern
side of Pine Street so called - and to
construct a concrete roadway upon
such extension of like character
with the portion already constructed

Given under our hands & Seal this
5th day of July 1898

A. H. Salighton
J. A. Sawyer
F. W. Baird
A. C. Milloughby
S. D. Dillon } Commissioners
of the
Woodsville
Fire District

concrete \$ 300 00
181 63
78 25
600 00
88 48
247 00
79 74
189 15
48 00
d lights 305 00
138 85
196 90
15 88
4 63
4 00
950 00
50 00
bor 257 79
lights 308 66
28 89
5 04
73 50
100 00
208 75
3 00
10 10
32 50
53 00
60 05
50 50
16 22
3 00
218 62
\$ 13 00
20 00
14 40
28 67
9 00
65 00
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7/15/85

Three -
and District -
Fire District.
Witness our hands at Woodsville this 4th day of Sept. 1886.

and District
Henry G. King Chief Fireward.
Clara Abbott Clerk Fireward.

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

Woodsville, N. H., Nov. 15th 1886.
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

A. G. Olney

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

1886
I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District
as fireman

Thank -

To Austin G. Olney

You are hereby appointed a fireman for Hose Company Number One in Woodsville
Fire District.

Witness our hands at Woodsville this 15th day of November 1886.

Henry G. King Chief Fireward.
Clara Abbott Clerk Fireward.

Woodsville, N. H., Nov. 15th 1886.

I accept the appointment as fireman in Hose Company Number One in Woodsville
Fire District; and hereby promise to faithfully perform the duties incumbent on me
as fireman in said Hose Company to the best of my ability.

A. G. Olney

and

Receipts

2	C. C. ...	\$	255
5	...		125
8	...		238
10	...		403
		\$	1021

I recommend that the sum of \$1000 be raised for the support of fire hydrants and water, and for indebtedness.

Respectfully Submitted,
 Henry J. King }
 G. R. Gibson } Commissioners
 J. H. Sawyer } of the
 Oliver Abbott } Woodville
 Seth P. Stickney } 7th District.

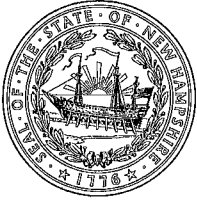
To the Inhabitants of the Town of Woodville
 You are in said District the 18th day of November
 1st To choose
 2d To choose
 3d To choose
 4th To raise pay for the water
 5th To raise indebtedness
 6th To raise purchase
 7th To choose
 8th To choose

day of
 The
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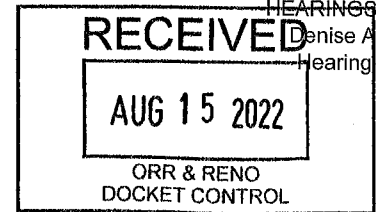
State of New Hampshire Department of Revenue Administration

109 Pleasant Street, PO Box 1467
Concord, NH 03302-1467
Telephone (603) 230-5002
www.revenue.nh.gov



Lindsey M. Stepp
Commissioner

Ora M. LeMere
Assistant Commissioner



HEARINGS BUREAU
Denise A. Daniel
Hearing Officer

August 12, 2022

Jeremy D. Eggleton, Esq.
Orr & Reno, P.A.
PO Box 3550
Concord, NH 03302-3550

Re: Town of Haverhill
Docket Number 22-096
Tax Rate: Tax Years 2022

CERTIFIED MAIL (Return Receipt Requested) # 7017 3040 0000 8489 0311

Dear Attorney Eggleton:

Enclosed is a copy of the *Final Order* in the above-referenced case.

PLEASE TAKE NOTE: As provided in NH Code of Admin. Rules, Rev. 207.01 (b)(3), in accordance with RSA 21-J:35, VI, the order of the department on any tax rate appeal shall be final except that petitions for reconsideration or motions for rehearing shall be permitted if filed within five (5) business days of the issuance of the final decision or order.

Please visit our website at <http://www.revenue.nh.gov/about-us/hearings-bureau.htm> to take our Hearings Bureau Survey. Your feedback will help us improve our service to the public.

If you have any questions, please feel free to write or call the Hearings Bureau at (603) 230-5003.

Sincerely,

Denise A. Daniel
Hearing Officer

DAD/kmt
Enclosure

cc: Peter C. L. Roth, Esq., Revenue Counsel; Legal Bureau (w/enclosure)

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Before the
DEPARTMENT OF REVENUE ADMINISTRATION
Concord, New Hampshire

ADJUDICATIVE PROCEEDING

In Re: Town of Haverhill
Docket Number: 22-096
Tax Rate 2022

FINAL ORDER

I. General Factual and Procedural Background

The Woodsville Fire District (hereinafter the “District”) is a municipal corporation located in the Town of Haverhill, New Hampshire (hereinafter the “Town”). The District filed a request for reconsideration of the disallowance of three warrant articles by the Municipal and Property Division (hereinafter the “Division”), which will affect the tax rate to be set later in the year.

On May 4, 2022, the Division notified the Town that it had determined that two of Haverhill’s voter-petitioned warrant articles, Articles 27 and 28, were illegal and therefore disallowed. Also, contained in the Division’s May 4, 2022 correspondence was a disallowance of Woodville’s RSA 31:95-e Article with respect to a procedural defect in the timing of the notice of the article.

On May 16, 2022, Attorney Jeremy D. Eggleton, now of Orr & Reno, filed a request for reconsideration on behalf of the District, which was forwarded to the Division, rather than the Hearings Bureau. The original correspondence was filed with the Hearings Bureau by being placed in the U.S. Mail, First Class, on May 16, 2022, and was received by the Department of Revenue Administration on May 17, 2022, and forwarded to the Hearings Bureau on May 23, 2022. Attorney Eggleton stated that it was unclear to the mechanism for appealing the

disallowance of warrant articles, and filed its appeal in the event that it must preserve the District's right of appeal pursuant to RSA 21-J:35, VI, which provides a municipality 10 days to request a hearing following the setting of the tax rate. Although Attorney Eggleton noted that a tax rate has not yet been set, he stated that the District seeks reconsideration now in the interest of efficiency, but without prejudice to its right to challenge the rate when set, and requested a hearing pursuant to N.H. Code of Admin. Rules, Rev. 207.01. The District's appeal requested that the Division's determination to disallow Articles 27 and 28, and Woodville's RSA 31:95-e Article be found to be in error and reversed.

On May 20, 2022, Attorney Peter Roth, Revenue Counsel, representing the Division, forwarded correspondence to the District's representative stating that the disallowance of Woodville's RSA 31:95-e Article had been rescinded, but that the remainder of the appeal would be forwarded to the Hearings Bureau.

On May 31, 2022,¹ the Hearings Bureau forwarded correspondence confirming receipt of the District's appeal, and stating that the Hearings Bureau had been notified that the parties had agreed to schedule a hearing based on the availability of all the parties and that the parties were working together to determine the date of the hearing.

On June 1, 2022, Attorney Roth notified the Hearing Officer that the parties had agreed on a hearing date of August 1, 2022.

On June 3, 2022, the Hearing Officer issued a Notice of Hearing stating that a hearing was scheduled for August 1, 2022 at 10:00 a.m. in the offices of the NH Department of Revenue Administration Hearings Bureau, located at the Hugh J. Gallen State Office Park, M&S Building, 109 Pleasant Street, Concord, New Hampshire. The Notice of Hearing stated that the

¹ The Hearings Bureau confirmation correspondence was incorrectly dated May 24, 2022, but was not mailed until May 31, 2022.

issues to be resolved were whether or not the District had standing to contest the Division's disallowance of the articles under RSA 21-J:35, II-III, and VI; whether or not the District had prematurely filed its appeal based on RSA 21-J:35, VI, as a tax rate has not been set in this matter; and whether or not the District could meet its burden to show that the Division erred in its determination to disallow Articles 27 and 28.

On June 10, 2022, the Hearing Officer provided notice to the Town of Haverhill that the Hearings Bureau had received an appeal from District pursuant to RSA 21-J:35 with respect to certain warrant articles which were disallowed by the Division, in order to afford the Town of Haverhill a reasonable opportunity to submit data, views, or comments, as provided by RSA 541-A:39.

On July 5, 2022, the Division filed its *Municipal and Property Division Hearing Memorandum*, and the District filed its *Woodsville Fire District's Memorandum of Law in Support of the Request for Reconsideration*.

On July 18, 2022, the Division filed its *Municipal and Property Division's Reply Memorandum*, and the District filed its *Woodsville Fire District's Reply Memorandum in Support of the Request for Reconsideration*.

On July 22, 2022, the Division filed an additional exhibit for the hearing.

On July 27, 2022, the District filed its witness list and an additional exhibit for the hearing.

On July 29, 2022, the Division filed its *Municipal and Property Division Motion to Strike*, which requested that the Presiding Officer enter an order striking the submission of the District's exhibit submitted on July 27, 2022 and requested that the Presiding Officer not hear any testimony based on the exhibit submitted.

On August 1, 2022, a hearing on this matter took place at which the Division submitted an additional exhibit during the course of the argument. During the hearing the Hearing Officer, who was assisting the Commissioner presiding over the hearing, denied the *Municipal and Property Division Motion to Strike* and entered the District's exhibit submitted on July 27, 2022 into the record. At the conclusion of this hearing, the record closed on this matter.

Further factual findings are set forth in the Discussion section below.

II. Burden; Record.

The Petitioner bears the burden of proof on the referenced issue by a preponderance of the evidence. See N.H. Code of Admin. Rules, Rev. 204.13; Appeal of Steele Hill Development, Inc., 121 N.H. 881 (1981).

The record in this case is comprised of written submissions of both parties and the argument and testimony, as well as the Division's exhibit, presented at the August 1, 2022, hearing. At the hearing, argument was presented by Attorney Lynnette Macomber and Attorney Jeremy D. Eggleton, both of Orr & Reno, P.A. representing the District, and by Attorney Peter Roth, Revenue Counsel, representing the Division. Representative Rick Ladd, Mr. Kevin Shelton, the Woodsville Village Administrator, and Mr. Steve Wheeler, Chair of the Woodsville Fire District Commissioners, testified on the District's behalf. The record has been reviewed in connection with the preparation of this *Final Order*.

III. Discussion.

The issues to be resolved by this case are whether or not the District had standing to contest the Division's disallowance of the articles under RSA 21-J:35, II-III, and VI; whether or not the District had prematurely filed its appeal based on RSA 21-J:35, VI, as a tax rate has not been set in this matter; and whether or not the District could meet its burden to show by a

preponderance of the evidence that the Division erred in its determination to disallow Articles 27 and 28. At the outset, I must determine whether or not the District's request to reconsider the disallowance of Articles 27 and 28 is properly before me before I can reach the parties' arguments on the merits. Therefore, I will address the issue of whether or not the District has standing to request reconsideration in this matter and whether its request was prematurely filed pursuant to RSA 21-J:35 first.

The statute at issue in this case is RSA 21-J:35, which provides as follows in relevant part:

- I. The commissioner of revenue administration shall compute and establish the tax rate of each town, city, or unincorporated place. Any assessments report issued by the commissioner pursuant to RSA 21-J:11-a shall not delay or otherwise affect the setting of the tax rate for that municipality.
- II. To compute and establish the tax rates of towns, cities and unincorporated places under paragraph I, the commissioner shall examine the reports required under RSA 21-J:34 to ensure that:
 - (a) All appropriations have been made in a manner which is consistent with procedural requirements established by statute.
 - (b) No appropriations have been made which are prohibited by statute.
 - (c) All revenues have been estimated accurately and in a manner which is not prohibited by statute.
 - (d) All calculations are correct.
- III. If the commissioner finds that appropriations were made in a manner which is inconsistent with statute he shall delete the appropriation or that portion in question.
- IV. If the commissioner finds that the estimated revenues included are inaccurate or inappropriate he shall adjust the estimates in question.
- V. The commissioner shall notify in writing the governing body of each city or town of the rate he has established. This notification shall include a detailed explanation of all changes made in the appropriations or revenue estimates submitted by the municipality or district in question.
- VI. Any town, city, or unincorporated place which is dissatisfied with the tax rate set under this section may, within 10 days of notification, request an oral hearing on this matter before the commissioner of revenue administration. If such a request is made,

the commissioner shall promptly schedule and conduct a hearing pursuant to rules he shall adopt under RSA 541-A. After hearing, the decision of the commissioner shall be final.

RSA 21-J:35 was implemented by Department administrative rule, which was duly adopted by the Commissioner of the Department of Revenue Administration pursuant to RSA Chp. 541-A.

This rule has the force and effect of law pursuant to RSA 541-A:22. N.H. Code of Admin.

Rules, Rev 207.01 states:

- (a) The rules of practice and procedure set forth in this part shall apply to all requests for hearing under authority of RSA 21-J:35, VI by any town, city or county.
- (b) Notwithstanding (a), above:
 - (1) Petitions appealing a tax rate set by the department shall be filed within 10 days of the receipt of notification of the rate;
 - (2) Within 3 business days after receipt of a petition for appeal of tax rate, the department shall set a date for hearing not more than 10 days from the date of receipt and send notice thereof by certified mail to the town, city or county, and by state mail to the responding division; and
 - (3) In accordance with RSA 21-J:35, VI, the order of the department on any tax rate appeal shall be final except that petitions for reconsideration or motions for rehearing shall be permitted if filed within 5 business days of the issuance of the final decision or order.

As Commissioner of the Department of Revenue Administration, my authority is delegated to me by the New Hampshire Legislature by statute and implemented by Department Administrative rule. Administrative agencies are only granted limited and special subject matter jurisdiction, which is entirely dependent on the statutes vesting the agency with power and the agency cannot confer jurisdiction upon itself. See Appeal of Campaign for Ratepayers' Rights, 162 N.H. 245, 250 (2011). The New Hampshire Supreme Court in Appeal of Campaign for Ratepayers' Rights has stated that:

Furthermore, a tribunal that “exercises a limited and statutory jurisdiction is without jurisdiction to act unless it does so under the

precise circumstances and in the manner particularly prescribed by the enabling legislation.” Figueroa v. C and S Ball Bearing, 237 Conn. 1, 675 A.2d 845, 847 (Conn. 1996) (quotation omitted). Thus, where the legislature has provided that only certain persons or entities can invoke an agency's jurisdiction, the question of standing under the applicable statute is an issue of subject matter jurisdiction of the agency. Cf. id. at 850 (affirming dismissal of appeal to compensation review board for lack of subject matter jurisdiction where appealing party did not have standing under the workers' compensation act to invoke the commission's jurisdiction).

See id. In Gordon v. Town of Rye, the New Hampshire Supreme Court held that jurisdiction over the subject matter of a controversy cannot be acquired by agreement of the parties, and that absent subject matter jurisdiction, a tribunal's order is void, citing Burleigh v. Leon, 83 N.H. 115, 117, 139 A. 184 (1927) and Hemenway v. Hemenway, 159 N.H. 680, 684, 992 A.2d 575 (2010), Gordon v. Town of Rye, 162 N.H. 144, 149-50 (2011). In order to determine whether the board in that case had subject matter jurisdiction, the Gordon Court held that it was required to interpret the statute, and stated as follows:

“We are the final arbiter of the intent of the legislature as expressed in the words of a statute considered as a whole. When examining the language of a statute, we ascribe the plain and ordinary meaning to the words used.” Petition of Farmington Teachers Assoc., 158 N.H. 453, 456, 969 A.2d 422 (2009) (quotations and citations omitted). “We interpret legislative intent from the statute as written and will not consider what the legislature might have said or add language that the legislature did not see fit to include. We interpret a statute in the context of the overall statutory scheme and not in isolation.” Id. (quotation omitted).

See id. The New Hampshire Supreme Court has also held that it “. . . will not interpret statutory language in a literal manner when such a reading would lead to an absurd result.” See Great Traditions Home Builders, Inc. v. O'Connor, 157 N.H. 387, 388 (2008).

I have reviewed RSA 21-J:35 and N.H. Code of Admin. Rules, Rev. 207.01 carefully in

their entirety. Based on my review of the statutes as written, I find that the District does not have standing to contest the Town of Haverhill's tax rate. The statute clearly states that any town, city, or unincorporated place which is dissatisfied with the tax rate set under this section may, within 10 days of notification, request an oral hearing on this matter before the commissioner of revenue administration. See RSA 21-J:35, VI. Notice of the tax rate is provided to the town which then must request a hearing pursuant to RSA 21-J:35, VI, and N.H. Code of Admin. Rules, Rev. 207.01. The District is not the Town of Haverhill, and the Town of Haverhill is the entity permitted under statute to appeal. If I were to accept the District's position that any town, city, or unincorporated place may appeal any other town, city or unincorporated place's tax rate, despite not having received notice of those tax rates, it leads to an absurd result, not to mention contravening the plain intent of the statute. As a result, I find that there is no ambiguity in the statute and that under its plain language of the statute, only a town, city, or unincorporated place may appeal its own tax rate. Therefore, I further find that the District has no standing to appeal a tax rate in this matter even if one had been set.

Even if the District had standing to appeal in this matter, I find that the District's request for reconsideration of the disallowance of the warrant articles under RSA 21-J:35, VI, is prematurely filed. As stated above, the New Hampshire Supreme Court in Appeal of Campaign for Ratepayers' Rights has stated that a tribunal that "exercises a limited and statutory jurisdiction is without jurisdiction to act unless it does so under the precise circumstances and in the manner particularly prescribed by the enabling legislation," citing Figueroa v. C and S Ball Bearing, 237 Conn. 1, 675 A.2d 845, 847 (Conn. 1996). See Appeal of Campaign for Ratepayers' Rights, 162 N.H. 245, 250 (2011). Compliance with appeal filing procedures is a necessary prerequisite to establish jurisdiction in the appellant body. See Phetteplace v. Lyme,

144 N.H. 621, 625 (2000). Failure to comply with the “necessary prerequisites” divests the appellant body with proper jurisdiction over the matter. See id. RSA 21-J:35, VI, only provides an appeal with respect to setting a tax rate. There is no provision in the statute that allows for the appeal of the disallowance of warrant articles prior to a tax rate being set. Town, cities, or unincorporated place may only appeal the tax rate set within 10 days of notification. See RSA 21-J:35, VI, and N.H. Code of Admin. Rules, Rev. 207.01. My authority in this matter is limited to the jurisdiction provided to me by the New Hampshire Legislature provided in RSA 21-J:35, VI, and N.H. Code of Admin. Rules, Rev. 207.01. I do not have equitable powers to issue an order concerning the District’s argument with respect to the disallowance of the warrant articles, as the statute provides that an appeal can only occur after a tax rate is set. As Commissioner of the Department of Revenue Administration, I have no authority to insert an exception into the statute, regardless of the circumstances. If the New Hampshire Legislature had intended to allow for an appeal of the disallowance of warrant articles prior to the setting of a tax rate, it would have made provision for it in RSA 21-J:35, VI. See Dionne v. City of Manchester, 134 N.H. 225, 227 (1991).


As Commissioner of the Department of Revenue Administration, having found that the District does not have standing in this matter, and that regardless of standing, that the District’s appeal in this matter was prematurely filed pursuant to the provisions of RSA 21-J:35, VI, and N.H. Code of Admin. Rules, Rev. 207.01, I find that I do not have subject matter jurisdiction in this case. I further find that absent subject matter jurisdiction, any order that I would make in this case would be void. Therefore, I will not address the parties’ arguments as I have no jurisdiction to issue a decision on the merits in this case.

IV. Order

Based on the foregoing findings of fact and conclusions of law, it is ordered that the language contained in RSA 21-J:35 is clear and unambiguous in setting forth the process for filing an appeal when a tax rate has been set, and who may file an appeal. Based upon the evidence in the record, I conclude that I do not have subject matter jurisdiction in this case. Therefore, this case is *dismissed*.

By order of the Commissioner of the Department of Revenue Administration.

DATE 8/11/2022


Lindsey M. Stepp
Commissioner

Orr&Reno

Jeremy D. Eggleton
jeggleton@orr-reno.com
Direct Dial 603.223.9122
Direct Fax 603.223.9022

August 19, 2022

Via Hand Delivery

State of New Hampshire
Department of Revenue Administration
Hearings Bureau
Attn: Denise A. Daniel, Hearing Officer
109 Pleasant Street, PO Box 1467
Concord, NH 03302-1467

Re: *Docket Number 22-096*
Town of Haverhill / Woodsville Fire District Tax Rate 2022

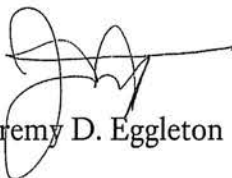
Dear Ms. Daniel:

Please find enclosed in connection with the above-referenced matter, Woodsville Fire District's Motion for Reconsideration.

A copy of this submission is being sent contemporaneously to Peter C.L. Roth, Revenue Counsel to the Municipal and Property Division of the New Hampshire Department of Revenue Administration, via e-mail and U.S. mail to 109 Pleasant Street, PO Box 457, Concord, NH 03302-0457.

Thank you for your attention to this matter. Please do not hesitate to contact me with any questions.

Very truly yours,



Jeremy D. Eggleton

JDE/lvm
Enclosure
cc: Woodsville Fire District

Dept. of Revenue Administration
August 19, 2022
Page 2 of 2

Lynnette V. Macomber, Esq.
Peter C.L. Roth, Esq. (Revenue Counsel)

State of New Hampshire
Department of Revenue Administration
Woodsville Fire District – Request for Reconsideration, 2022 Warrant Articles
Docket Number 22-096

Woodsville Fire District’s Motion for Reconsideration
With Incorporated Memorandum of Law

Introduction

Woodsville Fire District (the “District”) respectfully moves the Commissioner of the Department of Revenue Administration (“Commissioner”) to reconsider her decision of August 12, 2022 (the “Order”), finding that she lacks subject matter jurisdiction to reverse a decision of the Municipal and Property Division (the “Division”) to disallow two voter-approved warrant articles that impact Woodsville’s 2022 tax rate. The Commissioner has subject matter jurisdiction over the tax rate setting process pursuant to RSA 21-J:35 and the authority to reverse the determination of the Division, which concluded without any basis that (i) Woodsville’s operation of its fire department may be *ultra vires* and (ii) Woodsville’s enabling legislation does not permit Woodsville to receive appropriated funds from the Town of Haverhill, despite the clear language of Woodsville’s enabling statute which provides that “[a]ny appropriations to the Woodsville fire district shall be as directed by warrant articles duly voted by the voters present and voting at each annual Haverhill town meeting.” N.H. Laws 2021, 124:1 (SB26, 2021; HB2 91:434 (2021)).

The Commissioner’s Order does not address the merits the Division’s improper decisions despite a three-hour hearing held on August 1, 2022 to address same. At that hearing, Woodsville produced evidence and records demonstrating that it was formed as a village fire

district in 1885 and that its acts – including operation of a fire department – were ratified by the legislature in 1899. N.H. Laws 1899, 196:2 (Exhibit 5). Woodsville explained at length, in briefing and at the hearing, why the Division’s interpretation of the plain language of Woodsville’s enabling law (as amended in 2021), is in error. The very status of Woodsville as a validly formed village district was called into question by the Division, despite decades of recognition of Woodsville’s status as a village fire district by the Division. Woodsville offered uncontroverted evidence that its fire department appropriations have never been disallowed by the New Hampshire Department of Revenue Administration. Yet: despite her clear authority over issues related to the tax rate setting process, the Commissioner concluded she lacks subject matter jurisdiction to address these issues because (i) Woodsville is not the “proper party” to request a hearing under RSA 21-J:35, VI; and (ii) even if Woodsville could request the hearing contemplated by RSA 21-J:35, VI, the Commissioner lacks subject matter jurisdiction to consider the matter until after a tax rate has been set.

That simply is not the case, as the Commissioner has authority under RSA 21-J:35 generally to allow or disallow appropriations warrant articles, and the inherent authority to reconsider her own decision to disallow a warrant article – just as the Division did when Woodsville asserted the DRA lacked authority to disallow Woodsville’s RSA 31:95-e warrant article (a non-appropriations related article). See Order, p.2 (noting the Division rescinded its disallowance of the RSA 31:95-e warrant article on May 20, 2022).

The Commissioner’s power to reinstate a warrant article is not determined by the timing of when the tax rate is set, nor who seeks the hearing contemplated by RSA 21-J:35, VI. The Division has demonstrated that the DRA is empowered to reverse its warrant article

determinations *before* the tax rate is set. Order, p.2. In addition, the Commissioner overlooked the power granted by the legislature pursuant to RSA 21-J:13, VII(c) (instructing the commissioner to adopt rules pursuant to RSA 541-A relative to “[t]he method by which a local unit of government may appeal a decision made by the department in the establishment of tax rates under RSA 21-J:3, XV.”). Clearly the legislature intended to empower local government units, such as Woodsville, to be able to appeal a decision made by the department in the establishment of tax rates, which is what Woodsville has done. The Commissioner has subject matter jurisdiction to decide whether the department erred in disallowing two warrant articles that directly impact Woodsville’s tax rate. Woodsville respectfully requests the Commissioner to reconsider her Order of August 12, 2022, and issue a ruling finding that the Division erred in its decision to disallow warrant articles that were validly approved by the voters of Haverhill.

I. Woodsville Has Standing to Request Reconsideration of the Division’s Decisions which Impact Woodsville’s Tax Rate.

The record establishes the following facts. Woodsville has its own tax rate, which is set by the DRA under RSA 21-J:34-35. Woodsville is notified by the DRA of its tax rate each year, and also receives notice of the Town of Haverhill’s tax rate each year. In years past, Woodsville received funds from Haverhill consistent with its enabling legislation, N.H. Laws 2009, 147:1. Until this year – following an *ex parte* campaign by Haverhill’s Town Manager urging the DRA to disallow the funding articles (see Exhibit 14) – the DRA never disallowed Woodsville’s or Haverhill’s appropriations related to Woodsville’s receipt of funds from Haverhill on the basis that one municipality cannot fund another municipality. As the DRA recognizes, special legislation *can* allow such a funding arrangement because the legislature has plenary control over matters related to taxation and appropriations. See Exhibit 15 (May 4, 2022 DRA Notice

Disallowing Articles 27 and 28) (“Under applicable New Hampshire judicial precedent one municipal entity cannot make an appropriation for another unless special legislation so provides.”). Woodsville’s special legislation so provides. N.H. Laws 2021, 124:1 (“Any appropriations to the Woodsville fire district shall be as directed by warrant articles duly voted by the voters present and voting at each annual Haverhill town meeting.”). Yet, the Division concluded Woodsville’s legislation “does not authorize the Town to appropriate money for the Woodsville fire district’s highway department” and “does not authorize funding Woodsville’s fire department because we have not seen any evidence that the Woodsville fire district properly organized a fire department consistent with New Hampshire law. See N.H. Gen. Laws, 107:1 (1878).” The Division stated that funding “an *ultra vires* activity cannot be considered a lawful purpose.” Ex. 15, p.2. It further stated that “if the Town or the Woodsville fire district can produce evidence showing that a village district was formed in conformity with the requirements of law then extant, we will reconsider the deletion of Article 28.” Id. The letter stated that the “revised appropriations amount for 2022 is \$4,680,056.” Id.

Woodsville provided the information requested by the Division regarding its formation, although Woodsville was not directly approached for that information anytime in 2021 or 2022. The Division, therefore, should have been estopped from refusing to consider the information subsequently provided by Woodsville at the Division’s invitation, regardless of whether Woodsville is the “proper party” to request a hearing under RSA 21-J:35, VI. The Division has not honored its promise to reconsider its decision regarding Article 28, despite the evidence presented by Woodsville regarding its history and formation in 1885. Yet, the Division did reconsider a decision it made regarding one of Woodsville’s warrant articles. Order, p.2. It did

so after Woodsville pointed out that the DRA lacks authority to disallow a non-appropriation related warrant article; evidently, the DRA agreed. For the same reason, the Division – which administers RSA 21-J:35 for the Commissioner – can reverse a decision to disallow a warrant article where it erroneously found that the article was for a purpose prohibited by law.

In light of this, the contention that Woodsville lacks standing to request reconsideration of the Division’s May 4, 2022 decision, rings hollow. The Commissioner’s Order cites to the language of RSA 21-J:35, VI, to conclude that Woodsville has no recourse when it comes to an issue involving Haverhill’s warrant articles. That statute provides that:

VI. Any town, city, or unincorporated place which is dissatisfied with the tax rate set under this section may, within 10 days of notification, request an oral hearing on this matter before the commissioner of revenue administration. If such a request is made, the commissioner shall promptly schedule and conduct a hearing pursuant to rules he shall adopt under RSA 541-A. After hearing, the decision of the commissioner shall be final.

RSA 21-J:35, VI. The Commissioner concluded that “the District does not have standing to contest the Town of Haverhill’s tax rate” and “the Town of Haverhill is the entity permitted under statute to appeal.” Order, p.8. The Commissioner found that “only a town, city, or unincorporated place may appeal its own tax rate” because otherwise “if I were to accept the District’s position that any town, city, or unincorporated place may appeal any other town, city or unincorporated place’s tax rate, despite not having received notice of those tax rates, it leads to an absurd result, not to mention contravening the plain intent of the statute.” *Id.* The Order does not explain what “absurd result” would occur, nor what the “plain intent” of the statute is. In so finding, the Order misconstrues Woodsville’s position, which was not that “any town” may appeal the tax rate of “any other town”; the statute clearly states that a town may only do so if it is *dissatisfied* with the tax rate set under the chapter. By providing that qualification to the entity

seeking review of a tax rate decision, the legislature guarded against the “absurd result” implied by the Order. Unless a municipality has a legitimate reason to be dissatisfied with the tax rate set, it would not be able to request a hearing. There is no language in the statute supporting the Commissioner’s imposition of language that re-writes the statute to provide that a town may only request a hearing about its tax rate where that request does not involve the warrant articles of another town. The legislature could have specified that “[a]ny town, city, or unincorporated place which is dissatisfied with *its* tax rate set under this section . . .”. It did not do so. The Commissioner’s interpretation of the statute is impermissible because it requires considering “what the legislature might have said” and adding “language that the legislature did not see fit to include.” Courts will not uphold such an interpretation. State v. Smith, 163 N.H. 427, 428 (2012).

In any event, Woodsville provided evidence that it *does* receive notice of Haverhill’s tax rate under the statute each year. Further, the Order does not address Woodsville’s argument that its request for a hearing pertains to *Woodsville’s* tax rate – because the decision to disallow Haverhill’s warrant articles appropriating funds to Woodsville (consistent with N.H. Laws 2021, 124:1), directly impacts Woodsville’s tax rate. The Division acknowledged this in its briefing. See Div. Br., p.6 (acknowledging that the warrant articles would lower Woodsville’s tax rate). Therefore, even if the Commissioner’s interpretation of the statute is correct, Woodsville has standing because it is dissatisfied with *its* tax rate as impacted by the Division’s erroneous interpretation of Woodsville’s special legislation. There is no prohibition in the statute limiting the request for a hearing to issues involving that particular town’s warrant articles; indeed, the Commissioner must provide notice and a detailed explanation “of all changes made in the

appropriations or revenue estimates submitted by the municipality or district in question.”

Woodsville would be entitled to notice of an adjustment in its appropriations and revenue estimates caused by the lack of anticipated funding that was approved by Haverhill voters. The decision to disallow Articles 27 and 28 which appropriate funding for Woodsville’s highway and fire departments are therefore subject to challenge by Woodsville under the statutory scheme set forth in RSA 21-J:35, II-IV.

In addition, the Commissioner ignored RSA 21-J:13, VII(c), the legislative directive that the Commissioner establish rules by which “a local unit of government may appeal a decision made by the department in the establishment of tax rates under RSA 21-J:3, XV.” Like the language of RSA 21-J:35, VI, this language is broad in granting any local unit of government the right to appeal “a decision made by the department *in the establishment* of tax rates[.]” (emphasis added). These are the precise circumstances Woodsville is in: it is a local government unit appealing a decision made by the department in the establishment of tax rates. Setting aside the timeframe for when such a request may be made, which is addressed in argument below, the Commissioner erred in concluding that Woodsville lacks standing under RSA 21-J:35, VI, to request a hearing simply because the request involves Haverhill warrant articles.

There does not appear to be any dispute that a village district may request a hearing on its own tax rate under RSA 21-J:35, VI. That is what Woodsville requested here: review of a determination that impacts its tax rate. The legislature clearly intended local government units like Woodsville to have standing to contest a decision made by the Department that affects it, and the Commissioner erred in finding that only Haverhill may request the hearing contemplated by

RSA 21-J:35, VI. At a minimum, this aspect of the Commissioner's decision must be reversed and Woodsville's appeal should be decided on its merits.

II. The Commissioner Erred in Finding She Lacks Subject Matter Jurisdiction to Reinstate a Warrant Article Until After the Tax Rate Has Been Set.

The Commissioner is empowered to establish the tax rate and adjust estimated revenues, including appropriations, under RSA 21-J:35, I-IV. While the Commissioner has delegated these duties to the Municipal and Property Division, the Commissioner retains authority consistent with the statute to adjust appropriations and revenues *prior to* the tax rate being set. See RSA 21-J:35, II-V. However, the Commissioner's Order finds that she lacks jurisdiction to review the merits of Woodsville's appeal because it was "prematurely filed pursuant to the provisions of RSA 21-J:35, VI, and N.H. Code of Admin. Rules, Rev. 207.01." This is incorrect because the filing of the appeal is not what creates jurisdiction for the Commissioner to overturn a decision of the Division. The Division is acting on the Commissioner's behalf and the Commissioner is empowered by statute to make adjustments to appropriations. The Commissioner's finding that "any order that I would make in this case would be void" is incorrect because the Commissioner has ultimate say, pursuant to statutory authority, over whether appropriations articles are deleted as contrary to the law. RSA 21-J:35, II-III. This occurs *before* a tax rate is set. RSA 21-J:35, II-V.

RSA 21-J:35, VI provides a 10-day limitation for appeals, running from the receipt of notification of the tax rates established under the chapter, but does not purport to limit the Commissioner's jurisdiction to review her own delegated determinations made by the Department to a post-tax rate setting timeframe. *That* would be an absurd result because the Commissioner, upon discovery of a clear error, would be prohibited from correcting the error until after the tax rate has already been set. The Commissioner has broad subject matter

jurisdiction over the tax rate setting process, and construing RSA 21-J:35, VI as imposing a limit on that jurisdiction is contrary to the statutory scheme. The cases relied on in the Order, including Appeal of Campaign for Ratepayers' Rights, 162 N.H. 245, 250 (2011) and Phetteplace v. Lyme, 144 N.H. 621, 625 (2000), are distinguishable because they involved statutorily created reviewing bodies with specified prerequisites to subject matter jurisdiction (the Site Evaluation Committee and the Superior Court, respectively).¹ Here, it is already within the Commissioner's jurisdiction to set the tax rate – including making determinations to allow or disallow appropriations. As the Division already did with respect to one of Woodsville's warrant articles, the Commissioner *can* by virtue of her powers under RSA 21-J:35, II-VI, reconsider her own decision about a particular appropriation before the tax rate has been finally set.

Moreover, the Department has apparently placed administrative gloss on the tax rate setting process by consistently administering it in a way that permits municipalities to seek review of an appropriations decision before the final tax rate has been set. “[S]hortly after town meetings the Division typically gives preliminary decisions on whether particular warrant articles will be approved when tax rates are set, to provide an opportunity to correct errors, hold special meetings if necessary, or to find other ways to deal with the subject addressed in an errant warrant article.” Div. Br., p.4. If the Commissioner's authority is as circumscribed as the Order implies, where does statute or regulation permit the Division to give “preliminary decisions” intended “to provide an opportunity to correct errors”, but then prevent the Department from correcting those errors? The answer is that the Department has ongoing subject matter

¹ Reliance on Phetteplace is further mis-placed because the Court there stated “we have held that compliance with the procedural deadline for filing an appeal is a necessary prerequisite to establishing jurisdiction.” 144 N.H. at 625. (emphasis added). That case involved a filing that was made after a statutory deadline had run; it does not support the proposition that the Commissioner lacks subject matter jurisdiction here over the merits of Woodsville's appeal.

jurisdiction to correct errors related to the tax rate setting process – including an erroneous decision to disallow lawful, voter-approved warrant articles, and an erroneous assertion that Woodsville’s operation of a fire department is *ultra vires*.

The Commissioner’s interpretation of the law unfortunately allows the Division to make outlandish assertions against a village district that has existed, legitimately, for over 130 years, with no recourse for that village district to have the Division’s interpretation overturned within the same administrative agency before its tax rate is set in error. *That* is an absurd result and contrary to the Commissioner’s broad authority over the tax rate setting process. The Order leaves Woodsville uncertain as to whether the DRA will allow Woodsville to appropriate its own funding this year because of the Department’s refusal to acknowledge that Woodsville’s operations are not *ultra vires*. The Commissioner’s refusal to address the merits of Woodsville’s request for review is unreasonable, arbitrary, and capricious. The Commissioner has a duty to “[r]epresent the public interest in the administration of the department and be responsible to the governor, the general court, and the public for such administration.” RSA 21-J:3, I. In so doing, the Commissioner should uphold New Hampshire’s well established policy of voter-controlled appropriations; “subtle distinctions will not be made to defeat the plain intent of the voters.” Baker v. Hudson Sch. Dist., 110 N.H. 389, 393 (1970).

The record demonstrates that the Division’s decisions were erroneous and contrary to law, and should be corrected by the Commissioner. Even if Woodsville needed to wait until its final tax rate was set to request the hearing under RSA 21-J:35, VI, there is no reason the Commissioner cannot reverse the appropriation decision sooner consistent with her powers to set the tax rate under RSA 21-J:35. The Commissioner’s conclusion that she lacks subject matter

jurisdiction to review the Division's decision until after she has set the tax rate is incorrect and should be reconsidered. It is within the Commissioner's authority and jurisdiction to rescind the disallowance of the warrant articles that were erroneously disallowed under RSA 21-J:35, II-III, just as the Division could rescind its decision made on her behalf. The tax rate being set under RSA 21-J:35, VI triggers a limitation period of sorts for a municipality to seek review; but it does not contain statutory requirements that confer jurisdiction in the first instance, unlike the cases cited in the Order (pp.8-9). The Commissioner's jurisdiction over appropriation determinations exists throughout the tax rate setting process contemplated by RSA 21-J:34-35. It was error for the Commissioner to conclude that she lacks jurisdiction to review the Division's decision carried out on her behalf until after a tax rate has been set. Courts "will not defer to an agency's statutory interpretation when . . . it clearly conflicts with the statutory language or is plainly incorrect. Doe v. Comm'r of New Hampshire Dep't of Health & Hum. Servs., 174 N.H. 239 (2021).

Woodsville respectfully moves the Commissioner to reconsider her findings that (i) Woodsville is not entitled to raise issues regarding Haverhill's warrant articles in connection with an appeal brought under RSA 21-J:35, VI, and (ii) that the Commissioner lacks subject matter jurisdiction to review the Division's decision until after the tax rate has been set. There is no dispute that the determination to disallow Haverhill's warrant articles – based on an interpretation of *Woodsville's* enabling legislation – impacts Woodsville's tax rate. That is sufficient to give Woodsville standing to request a hearing under RSA 21-J:35, VI. See also RSA 21-J:13, VII(c) (local government unit to be provided with a method for appealing a decision made by the department in the establishment of tax rates). The Commissioner has the statutory

authority to “compute and establish the tax rate” and “adjust” the “estimated revenues”. RSA 21-J:35, I, IV. From the time reports are collected under RSA 21-J:34 through the time the tax rate has been set, the Commissioner may make adjustments to appropriations and adjust estimated revenues. See id. The Commissioner, therefore, has subject matter jurisdiction to issue a decision on the merits in this case and should issue a ruling finding that Woodsville has established its fire department operations are not *ultra vires*, and that its enabling legislation expressly authorizes the voters of the Town of Haverhill to vote to approve appropriations to the Woodsville Fire District as set forth in the plain text of N.H. Laws of 2021, 124:1 (Exhibit 11).

Conclusion

For the reasons set forth above and in Woodsville’s related briefing of this matter, incorporated herein by reference, Woodsville respectfully requests that the Commissioner reconsider her determination that she lacks subject matter jurisdiction to consider the merits of whether Haverhill Warrant Articles 27 and 28 are valid, and issue an order reversing the Division’s disallowance of voter-approved appropriations that were made lawfully and in accordance with the authority granted by the legislature in Woodsville’s enabling legislation.

Respectfully submitted,

Woodsville Fire District

By its Attorneys,
ORR & RENO, P.A.

Date: August 19, 2022

By:


Jeremy D. Eggleton, Esq. (N.H. #18170)
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jeggleton@orr-reno.com
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I hereby certify that a copy of the foregoing was sent contemporaneously this date to the N.H. Department of Revenue Administration, Municipal and Property Division, to Peter Roth, Esq., via e-mail and U.S. Mail.

Date: August 19, 2022

By: /s/ Lynnette V. Macomber
Lynnette V. Macomber, Esq.



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.revenue.nh.gov



Ora M. LeMere
Assistant Commissioner

August 25, 2022

Denise A. Daniel, Esq.
Hearing Officer
Department of Revenue Administration
PO Box 1467
Concord, NH 03302-1467

Re: Town of Haverhill – (Hearing Request of Woodsville Fire District)
Docket No.: 22-096
Tax Rate 2022

Please find enclosed the Municipal and Property Division’s Objection to Motion for Reconsideration regarding the above captioned matter.

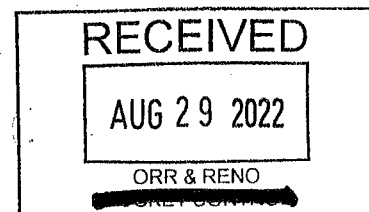
Thank you for your assistance. If you have any questions or need additional information, please feel free to contact me.

Sincerely,

Peter C.L. Roth
Revenue Counsel

Enclosures

cc: Jeremy D. Eggleton, Esq.
Lynette V. Macomber, Esq.
Ms. Brigitte M. Codling
Mr. Samuel T. Green
Mr. Adam A. Denoncour



TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Before the
DEPARTMENT of REVENUE ADMINISTRATION
Concord, New Hampshire

In Re: Town of Haverhill
Docket Number: 22-096
Tax Rate 2022

**MUNICIPAL AND PROPERTY DIVISION'S OBJECTION
TO MOTION FOR RECONSIDERATION**

The New Hampshire Department of Revenue Administration Municipal and Property Division (the "Division") hereby objects to the Woodsville Fire District's Motion for Reconsideration With Incorporated Memorandum of Law (the "Motion").

Pursuant to Rev 206.02(e)

review under reconsideration ... shall be limited to: (1) consideration of evidence not previously submitted if such evidence was not known, and could not have been discovered, prior to the issuance of the final order, and (2) correction of obvious errors in the final decision or order.

A motion for reconsideration is not the venue to permit a party to advance arguments it should have developed prior to or at the hearing nor is it a mechanism to rehash or regurgitate old arguments previously considered and rejected. *See Bitcliffe v. CitiMortgage, Inc.*, 772 F.3d 925, 929-30 (1st Cir. 2014).


The Motion should be denied because it does little more than rehash the arguments made in the Petitioner's briefing and at the hearing that it has standing because it is "any" municipal entity dissatisfied with a tax rate, and the Commissioner should address the matter now despite the lack of a notification of a tax rate being set for it. It does not raise new, previously unknown evidence and it does not point to any obvious errors made in the order.

WHEREFORE, the Division prays that the Commissioner deny the Petitioner's Motion, and grant such other and further relief as may be just.

Respectfully submitted this 25th day of August 2022.

Samuel T. Greene, Director
Municipal and Property Division
State of New Hampshire
Department of Revenue Administration

By his attorneys




Peter C.L. Roth
Revenue Counsel
Department of Revenue Administration
109 Pleasant Street, P.O. Box 457
Concord, New Hampshire 03302-0457

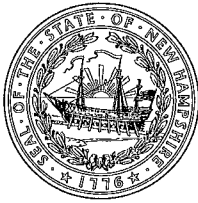
Certificate of Service

I, Peter C.L. Roth, do hereby certify that on August 25, 2022, I caused a true copy of the foregoing, to be served by U.S. Mail, postage prepaid, upon Jeremy D. Eggleton, Esq. and Lynnette V. Macomber, Esq., both of Orr & Reno, 45 S. Main Street, P.O. Box 3550, Concord, NH 03302-3550, and Brigitte M. Codling, Town Manager, Town of Haverhill, 2975 Dartmouth College Highway, North Haverhill, NH 03774.

Dated: August 25, 2022



Peter C.L. Roth



**State of New Hampshire
Department of Revenue Administration**

109 Pleasant Street, PO Box 1467
Concord, NH 03302-1467
Telephone (603) 230-5002
www.revenue.nh.gov



Lindsey M. Stepp
Commissioner

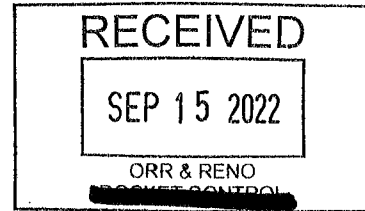
Ora M. LeMere
Assistant Commissioner

HEARINGS BUREAU
Denise A. Daniel
Hearing Officer

September 13, 2022

Jeremy D. Eggleton, Esq.
Orr & Reno, P.A.
PO Box 3550
Concord, NH 03302-3550

Re: Town of Haverhill
Docket Number 22-096
Tax Rate 2022



CERTIFIED MAIL (Return Receipt Requested) # 7017 3040 0000 8489 0410

Dear Attorney Eggleton:

Enclosed is an *Order on the Woodsville Fire District's Motion for Reconsideration* in the above-referenced case.

As provided in RSA 21-J:28-b, IV, you have the right to appeal this order within thirty (30) days to the Board of Tax and Land Appeals, State Office Park South, 107 Pleasant Street, Concord, New Hampshire 03301, or to the Superior Court of the county in which you reside. If you do not take an appeal within the time required by statute, this tax liability will become final and any outstanding amount shall be payable immediately.

Please visit our website at <http://www.revenue.nh.gov/about-us/hearings-bureau.htm> to take our Hearings Bureau Survey. Your feedback will help us improve our service to the public.

If you have any questions, please feel free to write or call the Hearings Bureau at (603) 230-5003.

Sincerely,

Denise A. Daniel
Hearing Officer

DAD/kmt
Enclosure

cc: Peter C. L. Roth, Esq., Revenue Counsel Legal Bureau (w/ enclosure)
Ms. Christina Hebert, Town Clerk, Town of Haverhill (w/ enclosure)
Fred Garofalo, Chair of the Select Board, Town of Haverhill (w/ enclosure)

Attorney Jeremy D. Eggleton Esq.

September 13, 2022

Page 2

Steve Robbins, Vice Chair of the Select Board, Town of Haverhill (w/ enclosure)

Michael Graham, Select Board, Town of Haverhill (w/ enclosure)

Katie Williams, Select Board, Town of Haverhill (w/ enclosure)

Kevin Knapp, Select Board, Town of Haverhill (w/ enclosure)

Before the
DEPARTMENT OF REVENUE ADMINISTRATION
Concord, New Hampshire

ADJUDICATIVE PROCEEDING

In Re: Town of Haverhill
Docket Number: 22-096
Tax Rate 2022

**ORDER ON THE WOODSVILLE FIRE DISTRICT'S MOTION FOR
RECONSIDERATION**

I. General Factual and Procedural Background

On August 12, 2022, a *Final Order* was issued in the above-referenced matter, which found that the Woodsville Fire District's (hereinafter the "District")¹ request for reconsideration of the disallowance of the Town of Haverhill's warrant articles under RSA 21-J:35, VI, was prematurely filed, and also found that even if the request had not been prematurely filed, the District had no standing to appeal a tax rate for the Town of Haverill.

On August 19, 2022, the District through its representatives, Attorney Lynnette V. Macomber and Attorney Jeremy D. Eggleton, both of Orr & Reno, P.A, timely filed its *Woodsville Fire District's Motion for Reconsideration with Incorporated Memorandum of Law*, with the Hearings Bureau. The District reiterated its arguments that it made at the hearing with respect to its position that it had standing to contest the disallowance of the Town of Haverhill's warrant articles and that its appeal was not premature under the provisions of RSA 21-J:35, VI. The District also presented new legal arguments for its position that were not presented at the hearing or in the District's previous pleadings, citing RSA 21-J:13, VII (c).

On August 25, 2022 the Hearings Bureau received the *Municipal and Property Division's*

¹ The District is a municipal corporation located in the Town of Haverhill, New Hampshire.

Objection to the Motion for Reconsideration, filed by Attorney Peter C.L. Roth, Revenue Counsel, representing the Municipal and Property Division (hereinafter “the Division”) in response to the *Woodsville Fire District’s Motion for Reconsideration with Incorporated Memorandum of Law*. The Division objected to the *Woodsville Fire District’s Motion for Reconsideration with Incorporated Memorandum of Law*, stating that the District’s request for reconsideration did not include any new, previously unknown evidence. The Division also objected on the basis that the District’s request did not provide evidence of any obvious errors in the final decision, and that the District’s request reiterated the argument provided during the hearing. The Division further argued that a motion for reconsideration is not the venue to permit a party to advance arguments that it should have developed prior to the hearing or to rehash or regurgitate arguments previously considered and rejected, citing Bitcliffe v. CitiMortgage, Inc., 772 F.3d 925, 929-930 (1st Cir. 2014).

I have reviewed the *Final Order*, the *Woodsville Fire District’s Motion for Reconsideration with Incorporated Memorandum of Law*, the *Municipal and Property Division’s Objection to the Motion for Reconsideration* thereto, and any other part of the record in this matter, as necessary.

II. Discussion

As provided in NH Code of Admin. Rules, Rev. 207.01 (b)(3), in accordance with RSA 21-J:35, VI, the order of the department on any tax rate appeal shall be final except that petitions for reconsideration or motions for rehearing shall be permitted if filed within five (5) business days of the issuance of the final decision or order. N.H. Code of Admin. Rules, Rev. 206.02, with respect to motions for reconsideration or petitions for rehearing, requires the motion or petition to:

- (1) Include any memoranda of law the moving party wishes to submit;
- (2) Identify each error of fact, reasoning or conclusion which the moving party wishes reconsidered; and
- (3) Concisely state the correct factual finding, reasoning, or conclusion urged by the moving party.

See N.H. Code of Admin. Rules, Rev. 206.02(b).

The standard for review under reconsideration is limited to:

- (1) Consideration of evidence not previously submitted if such evidence was not known, and could not have been discovered, prior to the issuance of the final order; and
- (2) Correction of obvious errors in the final decision or order.

See N.H. Code of Admin. Rules, Rev. 206.02 (e).

After reviewing the record before me, I find that the District has not proffered any new evidence that was not previously submitted if such evidence was not known and could not have been discovered prior to issuing the final order, nor pointed out any errors, obvious or otherwise, in the *Final Order* requiring correction within the contemplation of N.H. Code of Admin. Rules, Rev. 206.02. The *Woodsville Fire District's Motion for Reconsideration with Incorporated Memorandum of Law* reiterates arguments that were made on behalf of the District at the August 1, 2022 hearing, which I addressed in the *Final Order*, and presents new arguments in support of its position that were not presented at the hearing. Even if I were to consider the new arguments presented in the *Woodsville Fire District's Motion for Reconsideration with Incorporated Memorandum of Law*, my reading of the statute cited, RSA 21-J:13, VII (c), which provides the rulemaking authority for the Commissioner to adopt rules relative to the method by which a local unit of government may appeal a decision made by the department in the establishment of tax


rates under RSA 21-J3, VX,² still requires that a tax rate be set. While it is clear that the District does not agree with the reasoning and conclusion that I reached in the *Final Order* after considering the evidence presented, the arguments presented in the *Woodsville Fire District's Motion for Reconsideration with Incorporated Memorandum of Law* do not meet the standard of review in N.H. Code of Admin. Rules, Rev. 206.02.

III. Order

Based upon the record, I conclude that the District has not raised any new evidence “. . . not previously submitted if such evidence was not known, and could not have been discovered, prior to the issuance of the final order;” nor has the District pointed out any errors, obvious or otherwise, in the *Final Order* requiring correction within the contemplation of N.H. Code of Admin. Rules, Rev. 206.02. I conclude that there are no obvious errors in the *Final Order* of August 12, 2022. Accordingly, the District’s request for reconsideration is denied.

By order of the Commissioner of the Department of Revenue Administration.

DATE 9/12/2022


Lindsey M. Stepp
Commissioner

² RSA 21-J3, VX, states that the Commissioner shall “[e]stablish and approve tax rates as required by law.”