

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1846.



AUGUSTA:

WM. T. JOHNSON, PRINTER TO THE STATE.

1847.

REPORT

OF THE

TREASURER OF MAINE,

ON THE

STATE OF THE TREASURY,

APRIL 30, 1846.

AUGUSTA:

WM. T. JOHNSON,.....PRINTER TO THE STATE.

1846.

STATE OF MAINE.

TREASURER'S OFFICE, }
Augusta, April 30, 1846. }

*To the President of the Senate
and Speaker of the House of Representatives :*

The Treasurer would respectfully lay before the two houses of the legislature the following report of the state of the treasury as it existed at the close of business on the 30th day of April 1846.

Receipts of the treasury in January, 1845,	\$48,067 57
" " " February, " "	40,559 06
" " " March, " "	26,210 13
" " " April, " "	34,148 87
" " " May, " "	28,017 64
" " " June, " "	6,596 41
" " " July, " "	30,465 09
" " " August, " "	6,148 24
" " " September, " "	92,582 62
" " " October, " "	36,130 33
" " " November, " "	52,141 27
" " " December, " "	46,420 20
" " " January, 1846,	38,560 39
" " " February, " "	15,773 34
" " " March, " "	72,041 37
" " " April, " "	37,028 93
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Amount of receipts from January 1, 1845, to April 30, 1846, inclusive,	\$610,891 46
Balance of cash in treasury, January 1, 1845,	392,422 24
	\$1,003,313 70

TREASURER'S REPORT.

Expenditures of the treasury in January, 1845,	\$6,991 41
“ “ “ February, “	13,105 43
“ “ “ March, “	42,999 46
“ “ “ April, “	119,757 66
“ “ “ May, “	186,822 37
“ “ “ June, “	19,661 48
“ “ “ July, “	7,056 54
“ “ “ August, “	21,199 97
“ “ “ September, “	1,337 68
“ “ “ October, “	69,940 65
“ “ “ November, “	5,272 17
“ “ “ December, “	14,076 05
“ “ “ January, 1846,	69,686 43
“ “ “ February, “	15,887 61
“ “ “ March, “	6,616 01
“ “ “ April, “	33,799 24
Total amount of expenditure from January 1, 1845, to April 30, 1846, inclusive	\$634,210 16
Leaving a balance in the treasury, April 30, 1846, of	\$369,103 54

STATE OF MAINE *in account with* JAMES WHITE, *Treasurer.*

Dr.

Roll of accounts, No. 25,	\$149 24
School fund, No. 10,	189 08
Costs in criminal prosecutions,	18,612 83
County taxes. Oxford county,	86 63
“ Hancock “	72 81
School fund, No. 11,	419 70
County taxes. Franklin county,	123 79
Cash,	369,103 54
Instruction in Madawaska,	978 91
Public debt,	316,646 22
Miscellaneous items,	1,378 67
Indian annuities,	1,525 00
Agricultural productions to Penobscot Indians,	462 00
Penobscot Indian fund,	5,321 55
Contingent fund of governor and council,	2,228 51
School fund, Nos. 9 and 10,	34 84

TREASURER'S REPORT.

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STATE OF MAINE *in account with* JAMES WHITE, *Treasurer.*

Dr.

Trustees Insane Hospital,	\$257 00
Valuation committee,	2,273 00
Printing,	3,137 75
Agricultural societies,	1,498 07
Roll of accounts, No. 24,	9 80
Postage,	545 94
Porter and messenger,	202 00
Subordinate officers of state prison,	4,446 00
Clerks,	3,043 50
Binding and stitching,	615 38
Council,	3,778 00
Senate,	7,988 20
House,	31,809 00
Library,	300 00
Contingent fund of secretary,	200 00
Furniture and repairs,	1,150 00
Indexes,	150 00
Stationery,	1,400 00
Insane Hospital,	300 00
Military purposes,	3 00
Roll of accounts,	8,438 57
Contingent fund of treasurer,	1,000 00
Deaf, dumb and blind,	4,688 31
School fund, No, 12,	25,175 17
Foreign exchanges,	200 00
Inspectors of state prison,	60 00
Fuel and lights,	400 00
Revised statutes,	100 00
Canada road,	200 00
Salaries,	28,607 30
Reports of judicial decisions,	780 00
Militia pensions,	3,102 00
Baring and Houlton road,	300 00
Moosehead lake road,	500 00
County taxes. Piscataquis county,	396 83
" Penobscot " 	4,333 08
Roll of accounts, No. 19 and 20,	53 40
County taxes. Washington county,	2,230 60
" Aroostook " 	2,312 44

TREASURER'S REPORT.

STATE OF MAINE *in account with* JAMES WHITE, *Treasurer.**Dr.*

County taxes. Somerset county,	2,169 18
Interest on public debt,	137,707 62
	\$1,003,194 46

STATE OF MAINE *in account with* JAMES WHITE, *Treasurer.**Cr.*

State of Maine,	\$392,422 24
Land Agent,	135,782 33
County taxes—Oxford county,	380 81
" Hancock "	39 36
" Franklin "	128 90
Duty on commissions,	2,523 00
North eastern boundary,	142,382 44
Miscellaneous items,	1,336 27
Interest on deposits in banks,	6,510 14
State tax, 1840,	51 90
" 1841,	288 35
" 1842,	751 51
" 1843,	3,624 62
" 1844,	128,998 93
" 1845,	86,435 64
Penobscot Indian fund,	50 00
Stationery,	3 00
Bank dividends,	900 00
Notes receivable,	2,121 12
Distribution of sales of public lands,	19,716 23
Permanent school fund,	21,088 70
School fund, No. 13,	26,090 00
Revised statutes,	1 00
Bank stock—Maine bank,	375 00
" Mercantile Bank,	3,000 00
County taxes—Piscataquis county,	739 66
" Penobscot "	2,252 99
School fund, No. 14,	13,045 00
County taxes—Washington county,	4,348 48

TREASURER'S REPORT.

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STATE OF MAINE *in account with* JAMES WHITE, *Treasurer.*
Cr.

County taxes. Somerset county, . . .	2,654 18
" Aroostook " . . .	3,137 30
Interest on taxes,	2,015 36
	\$1,003,194 46

Resources of the State.

Cash in the treasury, May 1, 1846, . . .	\$369,103 54
Balance due on state tax of 1840, . . .	144 63
" " " 1841, . . .	412 52
" " " 1842, . . .	545 50
" " " 1843, . . .	756 82
" " " 1844, . . .	2,142 56
" " " 1845, . . .	65,501 71
Amount " " 1846, . . .	202,583 13
BALANCE OF COUNTY TAXES.	
County of Hancock, 1841, '44 and '45, . . .	5,089 18
" Washington, 1842, '43, '44 and '45,	3,094 93
" Oxford, 1840, '41, '42, '43, '44 and '45,	1,231 91
" Somerset, 1840, '41, '42, '43, '44 and '45,	1,171 66
" Penobscot, 1836, '40, '41, '42, '43, '44 and '45,	4,907 82
" Piscataquis, 1840, '41, '42, '43, '44 and '45,	583 99
" Franklin, 1842, '43, '44 and '45,	1,957 93
" Aroostook, 1841, '42, '43, '44 and '45,	3,408 63
Securities in the land office,	232,543 88
Notes receivable in the treasury office, . . .	20,198 05
100 shares in the Augusta bank,	10,000 00
	\$925,428 40

Balance of claims against the United States.

TREASURER'S REPORT.

Liabilities of the State.

PUBLIC FUNDED DEBT.		
There is now due and uncalled for,	.	\$2,400 00
There will become due in 1846,	.	1,500 00
“ “ 1847,	.	50,800 00
“ “ 1848,	.	169,400 00
“ “ 1850,	.	21,000 00
“ “ 1851,	.	416,685 00
“ “ 1852,	.	130,000 00
“ “ 1854,	.	10,000 00
“ “ 1855,	.	277,000 00
“ “ 1856,	.	132,500 00
“ “ 1860,	.	63,000 00
Amount of funded debt,	.	\$1,274,285 00
Penobscot Indian fund,	.	58,593 03
Permanent school fund,	.	78,718 21
Balance due on rolls of accounts,	.	451 29
“ “ school funds,	.	1,358 72
Interest due, uncalled for,	.	10,455 00
Warrants unpaid,	.	2,332 79
AMOUNT DUE FOR COUNTY TAXES.		
County of Hancock, for ordinary expenses,	.	998 31
“ “ for roads,	.	4,082 70
“ Washington, for ordinary expenses,	.	790 72
“ “ for roads,	.	1,300 00
“ Oxford, for ordinary expenses,	.	127 93
“ Somerset, for ordinary expenses,	.	527 95
“ “ for roads,	.	915 88
“ Penobscot, for ordinary expenses,	.	800 18
“ “ for roads,	.	1,676 07
“ Piscataquis, for ordinary expenses,	.	793 40
“ Franklin, for ordinary expenses,	.	158 62
“ “ for roads,	.	1,776 00
“ Aroostook, for ordinary expenses,	.	1,367 41
Total liabilities of the State, April 30, 1846,		\$1,441,509 21

TREASURER'S REPORT.

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Estimated Expenditures for the year 1846-7.

Interest on public debt,	\$86,000 00
Public debt,	54,700 00
House,	27,000 00
School fund, No. 13,	26,090 00
Salaries,	24,000 00
Costs in criminal prosecutions,	16,000 00
County taxes,	15,315 17
Senate,	6,500 00
Printing,	5,000 00
Subordinate officers of State Prison,	5,000 00
Penobscot Indian fund,	4,000 00
Contingent fund of Governor and Council,	4,000 00
Deaf, dumb and blind,	4,000 00
Council,	3,000 00
Clerks,	2,600 00
Miscellaneous items,	2,500 00
Bounty on animals,	2,000 00
Militia pensions,	2,000 00
Agricultural societies,	2,000 00
Furniture and repairs of public buildings,	2,000 00
Indian annuities,	1,500 00
Stationery,	1,000 00
Contingent fund of Treasurer,	1,000 00
Reports of judicial decisions,	1,000 00
Bank Commissioners,	600 00
Postage,	600 00
Sheriff and Coroners,	600 00
Fuel and lights,	300 00
Inspectors of State Prison,	300 00
Trustees Insane Hospital,	400 00
Library,	300 00
Binding and stitching,	500 00
Bounty on silk,	100 00
Contingent fund of Secretary,	200 00
Balance on rolls of accounts,	451 29
" school funds,	1,358 72
Warrants unpaid,	2,332 79
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	\$306,247 97

TREASURER'S REPORT.

Estimated Receipts for the year 1846-7.

Cash in the Treasury May 1, 1846,	\$369,103 54
State tax, (balances,) for 1840, '41, '42, '43, '44, and '45,	69,503 74
State tax for 1846,	202,583 13
County taxes, (balances,) for 1836, '40, '41, '42, '43, '44, and '45,	21,496 05
Land office,	60,000 00
Bank tax,	26,090 00
Duty on commissions,	1,500 00
Bank dividends,	600 00
Notes receivable in Treasury office,	1,000 00
	\$751,876 46

Amount paid for claims prior to 1845.

Instruction in Madawaska,	\$478 91
Military purposes,	3 00
Salaries,	1,935 41
Contingent fund of Governor & Council,	81 69
Roll of accounts,	212 44
School funds,	643 62
Costs in criminal prosecutions,	1,511 49
Pensions,	636 00
Interest,	3,999 00
County taxes,	11,692 75
	\$21,194 31

Recent laws have imposed duties upon the treasurer for public convenience, which were not originally contemplated as coming within his province; and they have so enlarged his services, and the business of his office has been increased to such an extent, that to give a "detailed account of the state of the treasury," if not in itself impracticable, would be attended with much unnecessary expense and labor.

The collection of taxes assessed by the State, and those "assessed or ordered" by county commissioners, on unincorporated town-

ships or tracts of land, devolves upon the treasurer, and under existing laws is a service of much care and difficulty.

For the convenience of owners of land in severalty, each individual has the right to pay his proportion of every such tax, however small his interest, and thereby discharge his estate therein of all claim and lien created by reason of such assessment. And in many instances those holding from one to two hundred acres of land, the tax on which does not exceed four cents, and in some instances is not more than one, claim their right to pay their proportion and hold their interest discharged, and every form must be observed in keeping the account which is necessary in the payment and receipt of any other sum.

If a more summary method of collecting such taxes could be devised, and at the same time the rights of all persons equally well preserved, by adopting it the treasury department would be relieved—but in taxation the rights of the people should be carefully guarded, and taxes should be imposed with as little embarrassment and hardship as their character will admit of; and the power should not be exercised in a manner, either oppressive or offensive. It is a subject which demands constant oversight, and the unremitting watchfulness of the legislature, for, under color of right and legal sanction, gross wrong may be done.

County commissioners are clothed with the power of locating and altering highways in or through unincorporated townships or tracts of land, and for the purpose of making and repairing such ways they are invested with the power of assessing or ordering taxes thereon. Whenever they have assessed or ordered a tax for such purposes, notice is given to the State treasurer, and the same is credited by him to the county treasurer, and the State is thereby made liable to the county for the amount of such tax. This law in its operation indicates injurious consequences to the State in a two-fold respect. Proprietors and owners of land, apparently not wholly without just cause, complain that this power is exercised in such a manner as to render their property of so little value that they are inclined to suffer their lands to revert to the State. If such

complaints are well founded the interests of the State require that a remedy should be applied without delay. It is believed that purchasers of lands belonging to this State and to Massachusetts, in consequence of the excessive taxation to which unincorporated lands are subject for the making of roads, are in some instances deterred from perfecting their title—this also has an injurious effect upon the interests of the State. Unjust taxation is equally as oppressive as the appropriating of private property to public uses without a just compensation; and the difference is immaterial to the owner whether his land is taken for the public highway or his property appropriated to make such highway convenient and passable for travelers.

In regard to the balance of cash on hand, it is so much larger than it was estimated, at the last session of the legislature, that it would be at the commencement of the present, it may be proper to remark, that it has arisen from receipts of money due from the general government, and other sources which were of an uncertain and contingent character. There has been received on account of the northeastern boundary, the sum of \$142,382 44. And as a large amount had been paid into the treasury the year preceding, by the land agent, it was estimated that the receipts from the land office would not exceed an average amount, and the sum of \$60,000, being more than the average receipts from that department for the last ten years, was the sum which was anticipated; but the sum actually received was \$156,871 03, which greatly exceeds the amount received in any one year, since the organization of the government of this state, and exceeds by one third the aggregate of all that was paid into the treasury, from that department, for five years, from 1836 to 1840, inclusive. And there is still another sum that was not included in the estimate of the receipts—the proceeds of the sales of public lands paid by the general government, amounting to \$19,716 23. Thus it will be seen that there has been received, the sum of \$258,969 70, which was not anticipated in making the estimates of the year, and which is included in the balance of cash on hand. It would not have been prudent to have

relied upon such receipts to meet the demands upon this department ; but the money is now received, and may be made available for such purposes as may be thought expedient and proper.

Since the adjournment of the legislature, in addition to the stock which has become due, the treasurer has taken up about \$90,000, which was payable in 1848, or at some subsequent period. It was obtained with difficulty, as holders appear to have the fullest confidence in the faith and credit of the state and are little inclined to part with it. Money has been abundant for some time past, and while such is the condition of the market, Maine stock will be sought for as a permanent investment, and will command a high premium.

JAMES WHITE, *Treasurer*