

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

DOCUMENTS

PRINTED BY ORDER OF

THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSIONS

A. D. 1851--2.

Augusta:

WILLIAM T. JOHNSON, PRINTER TO THE STATE.

1852.

REPORT
OF THE
TREASURER OF MAINE,

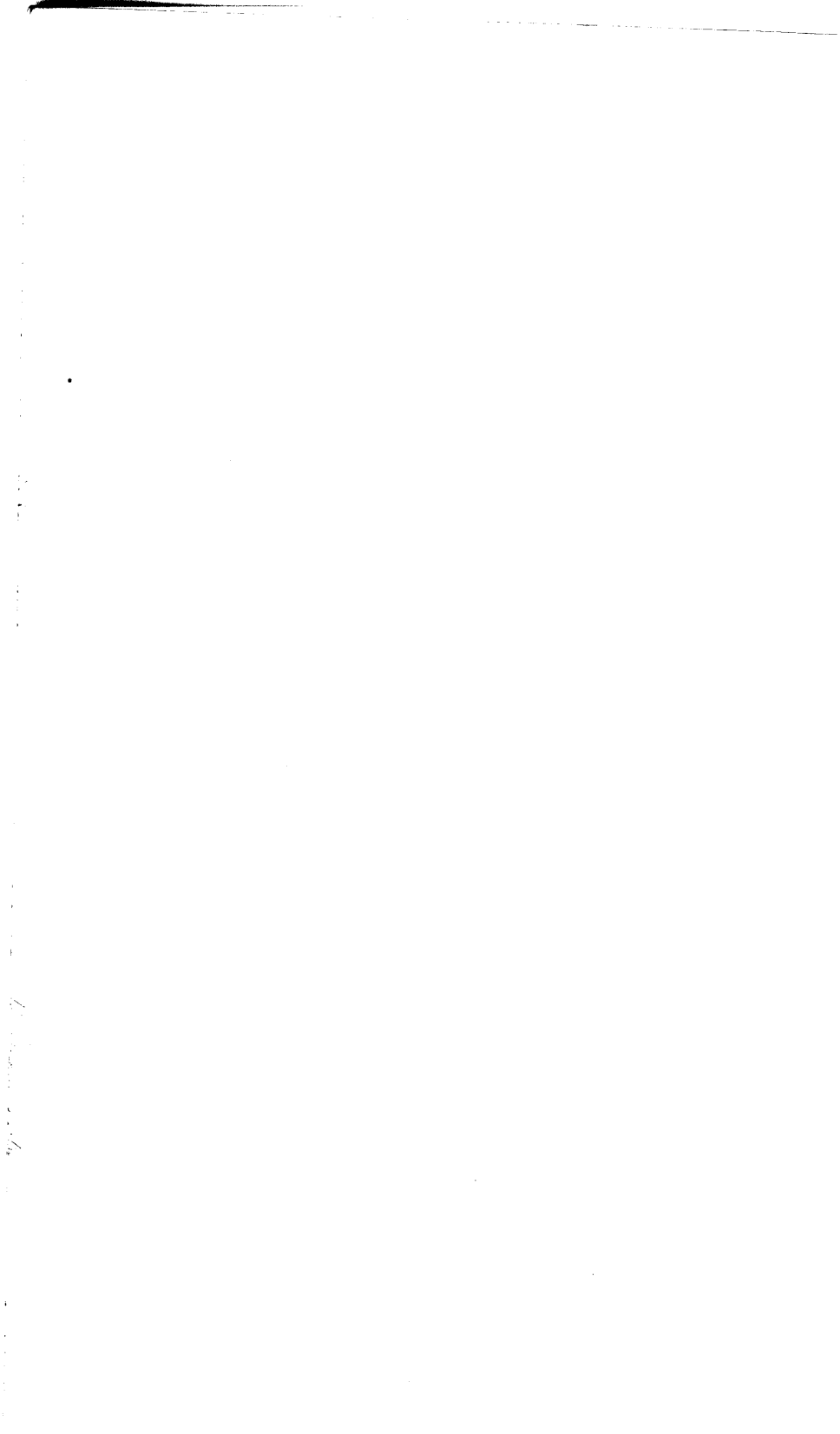
ON THE
STATE OF THE TREASURY,

APRIL 30, 1851.



Augusta:
WILLIAM T. JOHNSON, PRINTER TO THE STATE.

1851.



STATE OF MAINE.



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

IN compliance with the requirements of law, I herewith present to the legislature, a detailed account of the transactions of this department for the fiscal year terminating April 30, 1851.

The amount of money received into the treasury from all sources since the date of the last annual report, is \$426,196 30, making with the cash on hand at that time, viz: \$125,924 07, an aggregate of \$552,120 37—and during the same period the disbursements have been \$507,450 30. For a statement of the monthly aggregates thereof, (see schedule A,) and for a more particular specification reference may be had to the treasurer's balance sheet (marked B.)

The cash on hand this day, as shown by the foregoing, is \$44,670 07, which is subject to call for the immediate liabilities of the treasury.

By the late alteration of the constitution changing the time of holding the sessions of the legislature from summer to winter, it becomes necessary for the present legislature to provide for expenditures up to January 1, 1853—an estimate whereof covering that period is herewith presented, (schedule C,) together with an estimate of the receipts for the same length of time, (schedule D.)

In preparing the estimates of expenditures, for the ensuing year, the undersigned has confined them entirely and exclusively to those charges unavoidably necessary to the discharge of the public obligations and the ordinary working of the government. Beyond

this, they are entirely within the control of legislative discretion, which will undoubtedly set such limits to appropriations as the state of the treasury and the public interests require. It is however, proper to say, that in addition to these ordinary charges of government there are other objects of expense to which the attention of the legislature will be called.

The establishment of a reform school, the necessity for which has long been felt, was determined upon by the last legislature, and commissioners with full power over the subject have been engaged in carrying out the resolve establishing the same. The city of Portland, with a liberality, worthy of its high character for benevolence and enterprise, at an expense to itself of nearly ten thousand dollars, has purchased and presented to the state a most desirable site upon which to erect the necessary buildings for the establishment, and the board of commissioners, before the assembling of the legislature, will doubtless have concluded contracts for the erection of the necessary buildings. Having no specific information as to the cost thereof, the undersigned has made no estimate of it. Whatever balance may be needed therefor over and above the appropriation of last year, of which there remains in the treasury seven thousand dollars, will of course be most cheerfully voted by the legislature.

The double misfortune of the state in the destruction by fire of portions of two of its most indispensable institutions, (the Insane Hospital and State Prison,) has created the necessity for a large and unusual demand upon the treasury for their reparation, but to what extent the treasurer has no information upon which to base a particular estimate.

It will be perceived by a comparison of the estimated receipts and expenditures, that the amount expected to be derived from the ordinary sources of supply, will be more than equal to the estimated ordinary expenses, but not sufficient to meet the extraordinary demands for the reform school, insane hospital and state prison. I am happy however, to state, that in addition to the estimated receipts, there are other sums to be paid into the treas-

ury the ensuing year, from the nature of which, no certain calculation as to the amount can well be made, (and therefore has not been embraced in the estimated receipts,) but sufficient in the opinion of the undersigned to meet the calls for those objects. I refer to the funds arising from the sales of the timber and grass upon the lands reserved for public uses, made in conformity with the provisions of a law enacted at the last session of the legislature—and to the interest money to be received from the general government, on advances made by this state, on account of the United States for the defense of the north eastern frontier, for the payment of which, provision was made by congress at the session just closed.

With regard to the first of these funds I would observe that the state is the trustee thereof for the use of beneficiaries hereafter to come into existence, and inasmuch as the greater part of the money received from that source will lie in the treasury for a long time uncalled for, and a portion of it probably forever, the employment of the same, (if so much be needed,) in establishing the reform school does not seem foreign to the uses originally intended—the reservations having been made for the benefit of education and morals. In relation to the latter, I would observe that the proofs to substantiate the claim for interest have been forwarded to Washington, and the same is being prosecuted under charge of Samuel L. Harris, Esq., who has proved himself a most invaluable agent in the management of our claims heretofore. The amount which will be received from this source, I have no doubt will be sufficient thoroughly to refit both hospital and prison.

The resources of the state as will be seen by referring to schedule E, amount nominally so far as capable of computation, to the sum of \$688,692 41; but these figures being taken precisely as they stand on the books of the office, will require to be changed. There has already been a loss in the collection of the state and county taxes up to, and including 1844, of \$4,242 93, in the sale of the tracts upon which they were assessed, the same having

been disposed of under the peremptory direction of law for the most they would bring in the market. This sum still remains uncanceled upon the tax ledger for want of specific authority in the treasurer to do so, and it is suggested that such authority be granted for this and other like cases, so that the ledger shall only present as being due, taxes which may be collected. Losses to a larger amount in the collection of the taxes up to, and including 1848, may be anticipated.

The assets of the land office are stated by the returns thereof to be \$267,073 20. Of this amount about \$200,000 may be expected to be realized.

In addition to the computed resources as per schedule, are the various claims upon the general government—the proceeds of the sales of the timber and grass upon the lands reserved for public uses and of the public lands. The precise amount of revenue which may be expected from this last source cannot well be stated. The quantity of land belonging to the state is about 1,700,000 acres, of which 600,000 at least, have been set apart as a fund for primary schools, or will be absorbed by grants to literary institutions. A considerable portion of the balance must be reserved for disposal under the settling laws of the state, and it is only the residue which will be available to the treasury.

The total amount of the liabilities of the state present and prospective, at this date, is \$815,373 37, (see schedule F.) The principal items, composing which are the public funded debt, amounting to

	\$626,400 00
Penobscot Indian fund,	58,356 49
Permanent school fund,	104,363 63

These two latter items are trust funds, of which it is the policy of the state, to allow the expenditure of the interest only; therefore they are to be regarded, for all practical purposes, merely as *liabilities* to the extent of the annual interest.

The items due to the counties, are for county taxes which have been paid into the state treasury the past year under the law of 1849, public convenience seeming to require that that change

should be made in the collection of county taxes assessed on unincorporated places.

I deem it my duty to suggest, that the frequent changes in the laws for the collection of state taxes, upon lands in unincorporated places, have been productive of considerable confusion and doubt as to when the same are payable. By the law of 1849, the taxes of that and subsequent years are required to be paid within two years from the date of the assessment, under penalty of absolute forfeiture. Of this change very many proprietors were ignorant, and although the legal maxim is that "*ignorantia legis neminem excusat*," it cannot be supposed that the state will snatch at a forfeiture of valuable rights ignorantly incurred. I would respectfully suggest some remedial legislation, such as will not be liable to abuse, allowing delinquent proprietors to pay the taxes of 1849 within a given time.

I would further suggest the propriety of changing the law in relation to the collection of taxes assessed on cities and towns, so far as to authorize the treasurer of state whenever his warrant against a delinquent collector shall be returned unsatisfied, or when such collector shall have been committed to gaol or given bond thereon, upon due notice to the inhabitants of the city or town whose collector shall be delinquent as aforesaid, to issue his warrant against the inhabitants of such city or town, their goods and estates. As the law now is, the collection of the state taxes may be indefinitely postponed, and one or two instances have occurred which show the necessity of this change. It will be no hardship upon these corporations. The collector is an officer of their own selection, and if they choose incompetent or dishonest men, the inconvenience should fall upon them.

I would further recommend a provision by law that nothing should be paid out to cities, towns or plantations, while such cities, &c., are delinquent in the payment of their state tax. It not unfrequently occurs that the treasurer is called upon to pay to towns their proportion of the annual school fund long before the payment by such town of its state tax then actually over due.

It will be seen that the condition of the finances of the state demand the continuance of the tax of \$200,000, which I accordingly recommend for the year 1852.

In conclusion, the undersigned would remark that he derives great gratification from being able to state that all that portion of the public debt which has matured during the fiscal year closing April 30, has been paid as fast as presented, and that there are at this moment funds in the treasury and especially set apart, for the payment of the residue thereof, as well as of that which falls due this day.

Thus, the year which has heretofore been regarded as the turning point of success in the payment of the state debt has been triumphantly passed, and that too, without resort to extraordinary taxation. For this result the people are indebted to the providence of former legislatures in appropriating the greater part of the moneys received from the general government under the provisions of the treaty of Washington to this purpose, and to the large receipts from the land office of late years, and amounting for the last to \$137,106 10.

The history of the debt of this state is replete with instruction, teaching by a most forcible example, that each period of time should furnish the means to meet its own expenditures and showing the impropriety of throwing upon the future the charges of the present time. No maxim of private economy is better understood, and it is equally applicable and cogent in the management of public finances.

In the year 1836 the legislature, misled by the large receipts from the sales of the public lands, made during the speculative year preceding, and under a mistaken idea of the continuance of what was but a delusive prosperity, omitted to levy the usual State tax to meet the exigencies of the then coming year. The anticipated supply from the land office failing, resort was necessarily had to loans for means of carrying on the government. The same omission to assess a state tax was repeated for the three succeeding years and the same means resorted to for supplying the neces-

sities of the state up to and including the year 1841, the tax of 1840 not being payable till that year (1841) and even in that there was less than \$100,000 received.

Thus, from the comparatively insignificant sum of \$55,000 at the close of the year 1835, the debt run up as follows: in

1836, to	.	.	\$135,000	00
1837, to	.	.	280,568	29
1838, to	.	.	584,259	26
1839, to	.	.	1,274,190	87
1840, to	.	.	1,619,017	44
1841, to	.	.	1,734,861	47

when it reached its maximum amount, and of this sum total less than the amount of the funded debt now unpaid was incurred in consequence of the so called "Aroostook war" in 1839.

Prior to that year there is no apparent reason why with ordinary prudence the increase of debt might not have been entirely prevented, as the expenditures were to a great extent under the control of the legislature, with no other indispensable demands upon the treasury to be provided for than the ordinary charges of the government, to meet which a moderate annual tax would have been adequate. Such was not the policy of the times, and the consequence has been that all the resources of the state for the ten years past have been required to reduce the debt to its present amount, (\$626,400) and in that time there has been paid of the principal \$1,108,461 47, and since the commencement of it in 1836, the interest paid is \$1,017,483 60, making a total of \$2,125,945 07—a sum which would have constituted a noble fund for educational purposes, or have enabled the state to grant efficient aid to those works of internal improvement now in progress, so well calculated to develop the resources of Maine, and which have almost halted for lack of some such assistance.

In connection with this subject I will add, that towards the payment of the residue of the public debt the proceeds of the sales of the public lands, not otherwise before appropriated, nor needed for the construction of roads through the same or to defray the

expenses of the general management thereof, are directed by a resolve of the last legislature to be applied, and from what has been before stated in relation to the value of these lands, it is obvious that the whole at least, of this resource will be required for that purpose, and any diversion of it will result in the necessity of an increased state tax.

SAMUEL CONY, *Treasurer.*

SCHEDULE A.

Receipts of the treasury in	May,	1850,	\$67,298 99
“	“	June, “	42,547 13
“	“	July, “	26,056 30
“	“	August, “	28,092 92
“	“	September, “	9,213 60
“	“	October, “	48,590 69
“	“	November, “	8,524 51
“	“	December, “	13,273 98
“	“	January, 1851,	86,714 27
“	“	February, “	29,060 34
“	“	March, “	38,450 85
“	“	April, “	28,372 72
Amount of receipts from May 1, 1850, to April 30, 1851, inclusive,			\$426,196 30
Balance of cash in the treasury May 1, 1850,			125,924 07
			<u>\$552,120 37</u>
—			
Expenditures of the treasury in	May,	1850,	\$7,860 25
“	“	June, “	25,566 22
“	“	July, “	22,720 40
“	“	August, “	79,425 69
“	“	September, “	20,815 02
“	“	October, “	17,130 31
“	“	November, “	20,955 58
“	“	December, “	43,838 40
“	“	January, 1851,	34,655 25
“	“	February, “	91,543 61
“	“	March, “	63,264 17
“	“	April, “	79,675 40
Amount of expenditures from May 1, 1850, to April 30, 1851, inclusive,			\$507,450 30
Leaving a balance in the treasury May 1, 1851, of			44,670 07
			<u>\$552,120 37</u>

SCHEDULE B.

STATE OF MAINE *in account with* SAMUEL CONY, *Treasurer, Dr.*

To agricultural societies,	\$2,219 31
To costs in criminal prosecutions,	26,887 00
To miscellaneous items,	4,363 24
To postage,	952 97
To county tax, Oxford county, 1848,	142 80
To roll of accounts, Nos. 15 to 30,	141 65
To lands reserved for public uses,	3,191 47
To cash,	44,670 07
To Indian annuities,	1,500 00
To contingent fund of secretary,	200 00
To subordinate officers of state prison,	5,000 00
To Penobscot Indian fund,	4,000 00
To Passamaquoddy Indians,	200 00
To clerks in public offices,	3,704 50
To bank commissioners,	876 30
To contingent fund of treasurer,	1,000 00
To board of education,	229 00
To pay roll of council,	3,554 00
To pay roll of senate,	9,246 00
To pay roll of House of representatives,	38,730 00
To agricultural productions to Penobscot Indians for 1849,	232 55
To inspectors of state prison,	277 00
To reports of judicial decisions,	1,729 00
To trustees insane hospital,	602 00
To fuel and lights,	300 00
To library,	300 00
To porter and messenger,	100 00
To stationery,	2,000 00
To military purposes,	255 33
To indices,	150 00
To valuation clerks,	2,370 00
To roll of accounts, No. 31,	15,096 99
To literary institutions,	600 00
To binding and stitching,	500 00
To printing,	2,000 00
To survey of European and N. A. railway route,	5,000 00
To furniture and repairs,	2,100 00
To Mattawamkeag bridge,	1,200 00
To state prison,	1,000 00
To teachers' institutes,	2,600 00
To Moose river bridge,	800 00
To United States under treaty of Washington,	2,585 00

TREASURER'S REPORT.

13

STATE OF MAINE *in account with* SAMUEL CONY, *Dr.* (Continued.)

To military pensions,	\$1,837 00
To school fund, No. 17,	31,610 36
To county taxes—1849,	928 60
To public debt,	228,350 00
To school fund—No. 13 to 16,	1,104 67
To salaries,	24,557 32
To Baring and Houlton road,	300 00
To Military road,	400 00
To Fish river road,	500 00
To Dead river road,	400 00
To Moosehead lake road,	800 00
To road through Letter D,	750 00
To road from Letter H, to Van Buren,	300 00
To bridge over Chesley brook,	300 00
To bridge over Fish river,	1,000 00
To Piscataquis county—taxes 1849,	3 15
To state tax 1849,	3 50
To contingent fund of governor and council,	6,163 22
To state reform school,	3,000 00
To deaf, dumb and blind,	5,126 95
To interest,	52,079 42
	<hr/>
	\$552,120 37

STATE OF MAINE *in account with* SAMUEL CONY, *Treasurer,* *Cr.*

By state of Maine,	\$125,924 07
By miscellaneous items,	2,878 26
By Hancock county taxes, 1849 and 1850,	238 45
By Washington " " "	993 96
By Oxford " " "	120 99
By Somerset " " "	738 44
By Penobscot " " "	677 75
By Piscataquis " " "	831 89
By Franklin " " "	84 89
By Aroostook " " "	1,034 35
By state tax 1841,	09
By " 1842,	24

STATE OF MAINE *in account with* SAMUEL CONY, *Treasurer, Cr.,*
(Continued.)

By state tax 1843,	.	.	.	.	.	53
By " 1844,	.	.	.	.	.	39 13
By " 1845,	.	.	.	.	.	362 40
By " 1846,	.	.	.	.	.	499 73
By " 1847,	.	.	.	.	.	536 01
By " 1848,	.	.	.	.	.	3,937 13
By " 1849,	.	.	.	.	.	128,051 45
By " 1850,	.	.	.	.	.	74,148 49
By county taxes. Hancock county,	.	.	.	.	.	113 92
" " Washington county,	.	.	.	.	.	1,197 18
" " Oxford " "	.	.	.	.	.	22 03
" " Somerset " "	.	.	.	.	.	1,032 41
" " Penobscot " "	.	.	.	.	.	500 06
" " Piscataquis " "	.	.	.	.	.	384 93
" " Franklin " "	.	.	.	.	.	277 59
" " Aroostook " "	.	.	.	.	.	2,935 06
By forfeited lands,	.	.	.	.	.	235 50
By land agent,	.	.	.	.	.	137,106 10
By land reserved for public uses,	.	.	.	.	.	2,255 15
By duty on commissions,	.	.	.	.	.	1,850 00
By permanent school fund,	.	.	.	.	.	2,707 74
By interest on United States loan,	.	.	.	.	.	600 00
By bank stock,	.	.	.	.	.	50 00
By pay roll of senate,	.	.	.	.	.	114 00
By military purposes,	.	.	.	.	.	731 97
By United States stock,	.	.	.	.	.	20,000 00
By premium on United States stock,	.	.	.	.	.	1,850 00
By bank dividends,	.	.	.	.	.	800 00
By United States under treaty of Washington,	.	.	.	.	.	3,440 05
By school fund, No. 18,	.	.	.	.	.	28,440 00
By Kennebec county taxes, 1850,	.	.	.	.	.	10 33
By interest,	.	.	.	.	.	4,368 10
						<u>\$552,120 37</u>

SAMUEL CONY, *Treasurer.*

SCHEDULE C.

Estimated Expenditures from May 1, 1851 to January, 1853.

Public debt,	163,900 00
Interest,	66,000 00
Pay roll of council,	6,000 00
" senate,	10,000 00
" house of representatives,	40,000 00
Salaries,	47,200 00
School fund, No. 18,	28,440 00
Interest on permanent school fund,	6,261 81
Teachers' institutes,	5,200 00
Costs in criminal prosecutions,	44,000 00
Subordinate officers of state prison,	9,000 00
Printing,	6,000 00
Clerks,	6,500 00
Bounties on animals,	3,000 00
Militia pensions,	3,000 00
Postage,	1,500 00
Agricultural productions to Penobscot Indians, for 1850,	436 20
Indian annuities,	3,000 00
Furniture and repairs,	2,000 00
Fuel and lights,	1,000 00
Contingent fund of treasurer,	1,000 00
Reports of judicial decisions,	1,800 00
Stationery,	2,000 00
Penobscot Indian fund,	7,500 00
Contingent fund of governor and council,	6,000 00
Deaf, dumb and blind,	12,000 00
Agricultural societies,	5,000 00
Board of education,	1,000 00
Warrants unpaid,	12,805 45
Balance of school funds,	3,037 86
Balance of rolls of accounts,	256 97
Trustees insane hospital,	1,000 00
Inspectors state prison,	500 00
Bank commissioners,	1,200 00
Sheriffs and coroners,	500 00
Contingent fund of secretary,	300 00
Porter and messenger,	200 00
County taxes,	4,717 57
Library,	300 00
Military purposes,	1,000 00
Binding and stitching,	500 00
Miscellaneous items,	10,000 00
	\$515,055 86

SCHEDULE D.

Estimated receipts from May 1, 1851, to January, 1853.

Cash in the treasury May 1, 1851,	44,670 07
State tax, (balance) 1840, '41, '42, '43, '44, '45, '46, '47, '48, '49 and '50,	133,794 95
State tax, 1851,	201,377 13
County tax, (balance) 1840, '41, '42, '43, '44, '45, '46, '47 and '48,	27,952 06
Land office,	100,000 00
Bank tax,	47,220 00
Duty on commissions,	2,000 00
Notes receivable,	2,325 00
Bank dividends,	1,000 00
	\$560,339 21

SCHEDULE E.

Resources of the State.

Cash in the treasury, May 1, 1851,		\$44,670 07
Balance due on State tax, 1840,	86 16	
“ “ 1841,	133 00	
“ “ 1842,	241 74	
“ “ 1843,	254 29	
“ “ 1844,	133 68	
“ “ 1845,	275 86	
“ “ 1846,	803 50	
“ “ 1847,	750 11	
“ “ 1848,	1,484 00	
“ “ 1849,	3,023 87	
“ “ 1850,	126,608 74	
Amount of tax assessed for 1851,	201,377 13	
		335,172 08
BALANCE OF COUNTY TAXES.		
County of Hancock, 1845 to 1848, inclusive,	103 72	
“ Washington, 1842 to 1848, “	3,290 94	
“ Oxford, 1840 to 1848, “	719 04	
“ Somerset, 1840 to 1848, “	2,864 24	
“ Penobscot, 1840 to 1848, “	3,519 46	
“ Piscataquis, 1841 to 1848, “	357 13	
“ Franklin, 1842 to 1848, “	2,542 21	
“ Aroostook, 1841 to 1848, “	14,555 32	
		27,952 06

Resources of the State, (Continued.)

SECURITIES IN LAND OFFICE.		
Bills receivable,	208,908 68	
Bonds,	58,064 52	
		267,073 20
Notes receivable in treasury office,		6,325 00
100 shares in Augusta Bank,		7,500 00
		<u>688,692 41</u>
Claims against the United States,		
Proceeds of sales of public lands,		
Timber and grass on public lots,		

SCHEDULE F.

Liabilities of the State, May 1, 1851.

PUBLIC FUNDED DEBT.		
Due and uncalled for,	17,900 00	
Due in 1851,	33,000 00	
“ 1852,	113,000 00	
“ 1854,	10,000 00	
“ 1855,	270,000 00	
“ 1856,	132,500 00	
“ 1860,	50,000 00	
		\$626,400 00
Permanent school fund,		104,363 63
Penobscot Indian fund,		58,356 49
Warrants unpaid,		12,105 45
Interest due and uncalled for,		4,395 00
Balance due on school funds,		3,037 86
“ “ roll of accounts,		256 97
Lands reserved for public uses,		1,740 40
AMOUNT DUE ON COUNTY TAXES FOR 1849, '50,		
To county of Hancock,	238 45	
“ Washington,	993 96	
“ Oxford,	120 99	
“ Penobscot,	677 75	
“ Piscataquis,	828 74	
“ Somerset,	738 44	
“ Franklin,	84 89	
“ Aroostook,	1,034 35	
		4,717 57
		<u>\$815,373 37</u>

Amount paid for claims prior to May 1, 1850.

Deaf, dumb and blind,	2,145 00
Miscellaneous items,	104 73
Agricultural societies,	254 75
Contingent fund of governor and council,	406 50
Costs in criminal prosecutions,	2,570 48
Salaries,	384 39
Postage,	20 00
School funds, 13 to 16,	1,104 67
Roll of accounts, 15 to 20,	141 65
Interest,	2,340 00
Penobscot Indians,	232 55
	\$9,704 72