
ANNUAL REPORT
OF THE
COMPTROLLER OF THE TREASURY
OF THE
STATE OF NEW JERSEY,
TO THE LEGISLATURE,
FOR THE YEAR ENDING OCTOBER 31, 1870.

REPORT.

STATE OF NEW JERSEY,
OFFICE OF COMPTROLLER OF THE TREASURY, }
TRENTON, December, 19, 1870.

To the Legislature:

By the joint resolution approved March 17th, 1870, the fiscal year terminated October 31st, 1870. The following report, unless herein otherwise designated, will therefore cover only eleven months, to wit, from November 30, 1869, to October 31, 1870.

The bonded debt of the State, contracted on war account, will, on the first day of January, 1871, amount to two millions eight hundred and ninety-six thousand two hundred dollars (\$2,896,200). Of the principal of this debt ninety-nine thousand nine hundred dollars (\$99,900) become due on the first day of January, 1872, by virtue of the act, approved May 10, 1861. To this sum must be added the interest, at six per cent. per annum, on the principal debt of two millions eight hundred and ninety-six thousand two hundred dollars for the six months preceding the first day of January, 1872, which amounts to eighty-six thousand eight hundred and eighty-six dollars, and the further interest at the same rate of eighty-three thousand eight hundred and eighty-nine dollars, accruing on the first day of July, 1872, on the principal debt reduced January first, in the same year, to two millions seven hundred and ninety-six thousand three hundred dollars. These sums of principal and interest moneys amount in the aggregate to two hundred and seventy thousand six hundred and seventy-five dollars. This amount the law requires should be raised by tax.

Beyond this debt the State owes nothing. Not a dollar has been borrowed during the last fiscal year by the Treasurer and Comptroller, or either of them. The expenditures of the State have been entirely defrayed by its receipts.

In addition to the payments on account of the public debt, it is well to mention that certain charges against the State are considered valid on account of the late war, as without it they would not have been incurred. They appear as follows, to wit: For the Soldiers' Children's Home were expended \$32,512.50. In 1869 \$46,977 were paid out, but this included an appropriation of \$20,000 for a new wing to the building. Thus it appears that the increase of the cost

of maintaining this institution for the year 1870 is \$5,535.50, which is accounted for in this way: that as the law allows \$150 a year for each pupil, and does not limit the number, but only the duration of the appropriation to ten years, and the statute moreover allows the institution \$500 a quarter for salaries and wages, the increase is regular and natural. To the Home for Disabled Soldiers have been paid \$28,227.84, against \$17,886.36 disbursed in 1869. This institution is entitled to an appropriation of \$25,000 a year. The increase of the last year is attributable to the fact that in former years the United States made appropriations in aid of the fund, which are now discontinued, and the entire support of the institution is devolved upon the State. In 1869 the balance of appropriations standing to the credit of the Soldiers' Home was \$35,076.14, which is diminished very little by the payments of 1870.

The records in this office exhibit the names of 158 single men and 84 married men of the Tenth Regiment of Volunteers; 173 single men and 87 married men of the First Regiment of Cavalry; 187 naval recruits and 34 colored men, who, neither by themselves or their families, have received the bounty of the State; and the same thing is true as to discharged and deceased volunteers, and the families of soldiers in the service of the United States. In this direction, last year, \$1,949.15 were paid out. This year but \$1,003.10 were disbursed. It was estimated, a year since, that \$2,500 would be required to discharge the claims presented in 1870. The actual result is far less. To pay these men and families, according to the record, would require \$29,000; but in all probability, judging from the past, \$1,000 would defray all claims that may be presented during the current year. Why this is so may be difficult of explanation; whether the parties entitled, if living, are ignorant of the law in their behalf; or, whether living or dead, their families or legal representatives are equally uninformed, is a matter of conjecture; but the facts are as above stated.

The whole number of naval recruits to this date is 5,233, and of colored troops 2,527. There are also some twenty families of soldiers in the service of the United States.

It is impossible to give a perfect record of the naval recruits, whose term of service is about expiring, because the names do not appear until the muster-out rolls are furnished from Washington to the office of the Adjutant-General of this State. The colored troops are paid as soon as their discharges are presented at this office.

The disbursements chargeable to State Military account in 1870 were \$20,580.39. In 1869 they were \$24,312.04, showing a decrease of \$3,731.65. This account includes the salaries of the commissioners of the sinking fund and their secretary; of the military store-keeper and pay roll of arsenal; of two clerks each in the offices of Adjutant and Quartermaster General respectively; of one in the respective offices of Treasurer and Comptroller; of a page in the

Executive Chamber, and incidental expenses hitherto charged to this account.

There are balances of appropriations made to the Cemeteries at Antietam and Gettysburg, and unexpended, in the aggregate amounting to \$3,546.53, but \$65.90 having been paid during the past year on these joint accounts.

It is therefore estimated that, excluding any payments on account of the public debt or of the cemeteries at Antietam and Gettysburg, and including the undrawn balances from former years, in favor of the Home for Disabled Soldiers, which at this date amounts to \$31,848.30; there will be required for the present year \$112,000 to liquidate the foregoing items hitherto and properly charged to war account.

During the last fiscal year of eleven months, \$25,030.42 were received from the United States upon certain war claims preferred by this State against the former; this sum added to a portion of the State taxes received for 1869, and the balance in bank. December 1, 1869 (\$1,426.81) form the credits of the war fund, and are \$366,457.23, whilst the disbursements for the objects aforesaid, and the payment to the commissioners of the sinking fund of the necessary moneys to discharge the principal and interest of the public debt, which fell due during the year 1870, constitute the debts of the fund, and are \$365,389.73, showing a balance in bank October 31, 1870, to the credit of the fund, of \$1,067.50.

STATE FUND.

The receipts of this fund exceed the disbursements \$46,419.47. The receipts being \$628,543.18, and the payments \$582,123.71, with a cash balance to its credit in bank of \$49,179.95. These disbursements cover all payments strictly made on State account, the principal objects of which appears as follows, to wit:

State Prison.—The costs of this Institution to the State during the past fiscal year was for salaries, \$40,028.41; repairs, \$12,903.41; improvements, \$53,687.31; east wing, \$14,868.63; on appropriations, \$16,542.00, of which \$15,000 were spent in discharging debts contracted the year previous; \$500 were appropriated to the Prison Library, and the residue to the keeper in aid of discharged convicts according to law. Total expenditure, \$138,029.76 against \$140,406.50 expended in 1869; but it should be noted that of these amounts, \$68,555.94 are for permanent improvements, such as the construction of the new shop and new wing, and grading and paving the sidewalk on the street in the rear of the Prison; and the item of repairs, which nearly reaches \$13,000.00, was made under the direction of the inspectors, to whom the law has committed it.

In the last report from this office it was said that there was "no reason in the world, after the new shop is paid for, why the Prison

should not be self-maintaining; that is to say, the State should be called on for no aid beyond the repairs of the Prison, which are without the jurisdiction of the Board of Supervisors, and belong to the Inspectors, the payment of salaries and the annual sum of \$10,000, which by a permanent law is appropriated to its use." This has been verified by experience. For neither the \$10,000 spoken of, nor the same sum for the preceding year have been drawn from the Treasury, nor an unexpended balance of \$10,000 on a former appropriation, nor will they be; thus showing a saving to the State, in these three items, of \$30,000, and yet the maintenance, that is, the victualling and clothing of the prisoners, have been nearly made from their earnings. This appears from the following statement:—From December 31, 1869, to October 31, 1870, a period of ten months, the expenses of maintenance were \$61,742.51, and the earnings \$58,331.76, the loss being \$3,410.75, and it is believed that no loss would have occurred at all if the Supervisor had been permitted by the statute to close his year on the 31st day of December instead of October.

The preceding year being the first year of the Supervisor's management, and which covered a period of nine months from March 31, 1869, to December 31, 1869, the loss was \$6,961.76. From November 30, 1868, to March 31, 1869 (four months), the loss was \$61,074.68. For the year ending November 30, 1868, the loss was \$55,977.30, and for the year ending November 30, 1867, \$56,105.90. This approximation of the Prison to the self-maintaining point, is mainly and especially due to the economy, integrity and skill incessantly applied by the Supervisor (Colonel Murphy), and the admirable discipline maintained by the Keeper, the punishments being so few that the number of convicts assigned to contract work has never been materially lessened.

Nor is the economy here spoken of that kind of cheap saving which arises from curtailing the ration of the prisoner in quantity or quality. He was never better fed or better clad than he is now, and if any of the citizens of New Jersey, who heretofore have gone abroad or into other States, in search of a model prison, will now cast their eyes hitherward, they will find one nearer home—one which, in every respect, its crowded condition and absence of chapel accommodation excepted, is equal to any other.

The new wing, contracted for and built under the direction of the Board of Supervisors, is, as to the outside walls of stone and slate roof, finished. The interior work has yet to be commenced. This building is 190 feet long, 54 feet wide; the side walls are 33 feet above the grade level of the prison yard, the foundation extending below that level four feet and a half. It encloses an area of 10,000 superficial feet.

The block of cells will run through the centre of the building, will consist of four tiers of forty-four cells each, and will consequently accommodate one hundred and seventy-six prisoners, one prisoner to

each cell, which will have a water closet, water pipe and ventilating pipe, with such arrangement that no communication can exist between the cells; the corridors on the sides will be ventilated by five large ventilators furnished by a Boston Company, and the cells will be connected with a line of sewerage running under the block and connected with the main sewer, which empties into the Delaware River. Fifty thousand dollars have already been appropriated by the Legislature to this work, and it is probable that \$75,000 more may be required to finish it.

Lunatic Asylum.—The disbursements on this account were, for salaries, \$8,095.15, and for county patients, \$28,489.69. Total, \$36,584.84, being an increase of expenditure over that of 1869 of \$5,117.83.

Transportation and Costs.—The payments on account of prisoners convicted and sent to the State Prison from eighteen counties, the counties of Atlantic, Ocean and Sussex sending none, were, for bills of criminal costs, \$20,831.91, and for transportation, \$2,700.10; total, \$23,532.01, showing a decrease from the expenditure of the year before on the same account of \$1,227.45.

The schedule following will show the payments by counties, viz:

<i>Counties.</i>	<i>Costs.</i>	<i>Transportation.</i>
Atlantic.....
Bergen.....	1,177 28	266 40
Burlington.....	1,457 22	97 80
Camden.....	3,839 11	308 55
Cape May.....	46 11	30 90
Cumberland.....	495 66	113 60
Essex.....	3,400 07	425 85
Gloucester.....	449 88	61 50
Hudson.....	2,211 34	561 90
Hunterdon.....	566 51	30 80
Mercer.....	949 49	58 00
Middlesex.....	1,575 94	119 60
Monmouth.....	710 45	54 40
Morris.....	382 22	92 30
Ocean.....
Passaic.....	1,339 88	202 50
Salem.....	615 49	68 40
Somerset.....	154 23	30 60
Sussex.....
Union.....	678 64	86 00
Warren.....	782 39	91 00
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	\$20,831 91	\$2,700 10

Printing.—Upon this account \$53,949.06 have been paid out during the fiscal year—a great decrease from the previous year, when \$69,057.24 were disbursed in the same direction. But it should be remembered that the book of Legislative Documents has not, at this date, been delivered to the Treasurer, and, consequently, some further payment on that item must be made, of perhaps \$2,000. The reason of this decrease is obvious enough, for less work was done for the State by the printers in all directions, the decrease in the cost of publishing the laws in the newspapers alone exceeding \$9,000. The following schedule exhibits the items:

Current printing.....	\$10,026	87
Documents.....	2,500	00
Pamphlet laws.....	7,122	18
Senate journal.....	3,404	41
Assembly minutes.....	4,037	90
Laws in newspapers.....	26,365	61
Proclamations and miscellaneous.....	492	09
	<hr/>	
	\$53,949	06

Militia.—The payments on this account were \$29,362.36; in 1869, \$29,763.03, which shows a decrease of \$400.77. But this decrease is only apparent, probably, since one year of eleven months is compared with another of twelve months. The number of companies and batteries are as they were in 1869, and the following schedule exhibits the items:

Allowance, in lieu of armory rent.....	\$26,386	55
Officers' pay.....	1,297	78
Miscellaneous.....	1,678	03
	<hr/>	
	\$29,362	36

State House Expenses.—These expenses were \$10,965.21. During the year extensive improvements were made in the Comptroller's office and Executive chamber, which, with the offices of the Quartermaster General, Attorney General, and Secretary of State, were painted; new furniture that was needed was furnished to some of them. The roofs of the State House and dome were repaired, and the inside and outside of the building thoroughly painted. This account also includes the salaries of the janitor and his subordinates, and the payments for fuel, water and gas. In 1869 the charges in this account were \$11,551.22. The decrease, therefore, is \$586.01.

Reform School.—On the 17th of March, 1870, \$25,000 were appropriated to this school for boys, for its support and maintenance, the completion and furniture of the new wing, and the improvement of the farm. During the past year \$20,050.67 have been disbursed on this account, and the institution will require the sum of \$20,000 for its support and maintenance during the current year.

Idiots, Blind, Deaf and Dumb.—At the Training School at Media, Delaware county, Pennsylvania, 23 pupils, according to the last report, are maintained and educated at the cost of this State. These are idiots or feeble minded youth, whose condition, physical, intellectual and moral, could not be improved at home, but who, at this most admirable school, in all cases are benefited and in some instances raised to the dignity of moral agents, taught to read and write, to form some acquaintance with the simpler rules of arithmetic, to attend upon divine worship with decorum, and, according to sex, to acquire skill in husbandry and handicraft, in sewing, knitting, etc. These, the children of indigent men—a sorrow, if not a curse, in every household where found—at the expiration of their terms of tuition, are returned to parent or guardian as men or women new-made. These pupils cost the State, last year, \$6,623.98. The year before the cost was \$5,535.06. Increase, \$1,088.92. In the cities of Philadelphia and New York there are 43 blind pupils maintained and educated by the State, which cost, during the past year, \$9,229.28. There are, moreover, in Hartford, Connecticut; Philadelphia and New York, 44 deaf mutes supported by the State during the same year, at the cost of \$13,443.56. There seems to be some want of proportion here between the cost of educating 43 blind children and 44 mutes, exceeding \$4,000; but the last Legislature made a special appropriation to the Deaf and Dumb Asylum of New York of \$1,905.48, in repayment of loss, as the act recites, actually sustained by that institution during the year in supporting and educating pupils from this State. The same act provided that for the education of the mute \$300 might be the annual charge, and if his or her means, or those of the parent or guardian, were deemed insufficient by the Governor, clothing might be furnished at the cost of \$30 for each pupil. The way this rule works in New York is exceedingly simple. Every pupil there is charged at the rate of \$330 per annum, while for the same service, including clothing, in the Training School and Blind Asylums, the charge, by law, is fixed at \$300. These two items will remove the apparent discrepancy. In Philadelphia the asylum for mutes has not yet raised its rates to the statutory limit of \$330, and in Hartford, where the number of pupils is but two, the charge is now, and for some years past has been, \$175 a year for each, with a bill for clothing actually furnished at cost price. The State annually appropriates to the Training School, \$5,000; for deaf and dumb, \$10,000; for the blind, \$9,000; the total amount of appropriations being \$24,000. The actual aggregate of cost, as above stated, has been \$29,296.82, which seems to exceed the appropriations more than \$5,000. But each law in aid of these beneficiaries declares, that the unexpended balance, if any, of a former year, shall be carried over and added to the appropriation of the year succeeding. Now, of these balances, on the first day of November last, \$6,942.34 should be credited to the fund of the Training School, \$10,882.18 to the fund for the support and education of the blind, and \$2,477.81 to the fund

for the support and education of the deaf and dumb; so that, in fact, the disbursements on this account, were within the appropriations.

Salaries and Fees.—Expenditures last year, \$31,843.09. In 1869, \$26,388.16. Increase, \$5,454.93. This account includes the salary of the Governor and other State officers, and of every clerk in the public service, not chargeable to the war fund or included in the pay-rolls of the Arsenal, the State Prison or the Lunatic Asylum.

Geological Survey.—The payments on this account were, last year, \$5,561.33, less \$613.10, the avails of maps and books sold, and paid into the Treasury, making the actual disbursements on this account \$4,948.23.

Education and State Board.—The public schools have received from the State the usual sum of sixty-five thousand dollars, the Normal School ten thousand dollars, the Farnum School at Beverly one thousand two hundred dollars—in all, appropriations annually made, and amounting to seventy-six thousand two hundred dollars. There were also disbursed for Normal School repairs \$689.38, and for the State Board of Education \$1,727.57. Last year the expenses of this Board were \$2,216.00. This item covers the personal expenses of the seventeen members of the Board, when in attendance upon its meetings at Trenton, \$436.25; allowance for clerk hire to the Superintendent of Public Instruction, \$400; for County Institutes, \$200, and the remainder for stationery, postage and incidentals.

Legislature.—On this account, last year, were disbursed \$57,305.18, from which should be deducted orders returned, making the actual disbursement \$56,980.18. In 1869, \$34,505.67; increase in 1870, \$22,474.51. But in 1869 no incidental bill was passed at all, whereas in 1870 the Legislature, on the 17th day of March, passed two of them, in the aggregate amounting to \$22,561.90, and as the incidental bills are always charged against this account, the alleged increase would seem to be obliterated.

Judiciary Salaries.—On this account the payments were \$44,930.44, against \$38,491.04 the year before. The enactment of the law on the 16th day of March, 1870, explains the increase: by that act the salaries of the Chancellor and Judges of the Supreme Court were increased in the aggregate \$11,800 per annum. This entire sum of course does not appear in the disbursements of the year, for the increase only commenced from the date of the approval of the law, and is not computed beyond the close of the fiscal year.

SCHOOL FUND.

This fund has received for the last year of eleven months, including the balance in bank December 1, 1869, \$98,154.56, of which \$47,466.89 arose from the revenues of the fund. This fund contri-

butes to the appropriation of one hundred thousand dollars for the support of free schools, the sum of \$35,000, and the residue is payable by the State. The Trustees of the fund divided the payment of this appropriation, as is their custom according to law, into three installments, respectively payable on the 15th days of May, August and November in each year. The fiscal year closed October 31, 1870, and of course the payment of the November quota does not appear in the accounts.

In the foregoing receipts is included the payment of \$10,000 from the State to the School Fund. The Treasurer had not, on the 31st day of October, transferred to the School Fund the full amount due from the State Fund on the annual appropriation; of course that fund owed it at that time \$55,000. But the November quota of the appropriation of \$100,000 has been paid by the Treasurer. This explains the difference which apparently exists between the receipts of 1870 and those of 1869, when they were \$137,681.11.

It has paid out for the same time \$93,516.59, of which the reinvestments amount to \$26,850, and the balance in bank to the credit of this fund October 31, 1870, was \$4,637.97.

The Trustees of this fund have distributed this sum of one hundred thousand dollars among the several counties, as follows, to wit:

<i>Counties.</i>	<i>Children.</i>	<i>Appropriation.</i>
Atlantic.....	4,716	\$1,927 39
Bergen.....	7,970	3,257 28
Burlington.....	15,889	6,493 71
Camden.....	13,127	5,364 89
Cape May.....	2,418	988 22
Cumberland.....	9,349	3,820 86
Essex.....	33,700	13,772 92
Gloucester.....	6,410	2,619 72
Hudson.....	31,496	12,872 17
Hunterdon.....	10,822	4,422 86
Mercer.....	12,385	5,061 65
Middlesex.....	12,045	4,922 69
Monmouth.....	14,209	5,807 11
Morris.....	12,401	5,068 19
Ocean.....	4,421	1,806 83
Passaic.....	11,796	4,820 93
Salem.....	7,544	3,083 17
Somerset.....	6,926	2,830 61
Sussex.....	7,688	3,142 03
Union.....	9,240	3,776 31
Warren.....	10,131	4,140 46
		\$100,000 00
	244,683	

STATE LIBRARY FUND.

On the 17th day of March, 1870, an act was approved, which appropriated annually to the State Library the sum of seven hundred and fifty dollars, for furnishing useful books, reprinting catalogues, and for other necessary purposes. Hitherto, this appropriation had been two hundred and fifty dollars. The United States pay rent for rooms used for the accommodation of the Federal courts in the State House, eight hundred dollars. This constitutes the fund and amounts to \$1,550, to which must be added the balance in bank December 1, 1869, \$122.38; aggregate, \$1,672.38. The disbursements were \$880.40, leaving a balance to the credit of the fund of \$791.98.

These are the only funds in which the State has any special interest. The Bank Note Redemption Fund is virtually closed. The deposits have mainly been withdrawn, and the sum of \$127.02 only remains to the credit of this fund. The Agricultural College Fund consists of State Bonds held by the Treasurer, who pays the interest semi-annually to the Trustees of Rutgers' College, for the benefit of the scientific school connected with that Institution. The amount received and paid over was \$6,960.00.

Estimates.—The entire receipts of the State for the past year of eleven months, and credited to all funds, were one million one hundred and eleven thousand two hundred and eighty-two dollars and seven cents (\$1,111,282.07), and the payments, one million and fifty-five thousand four hundred and seventy-seven dollars and sixty-five cents (\$1,055,477.65), with a balance in bank to the credit of all the funds November 1, 1870, (except the Agricultural College Fund) in the aggregate, amounting to fifty-five thousand eight hundred and four dollars and forty-two cents (\$55,804.42).

The following sums will probably be required for State expenditure during the current year, to wit:

Legislature.....	\$45,000 00
Judiciary salaries, circuit fees, reports, &c.....	52,000 00
Public Schools and State Board.....	67,000 00
Salaries State Prison, and repairs.....	50,000 00
Printing.....	54,000 00
Lunatic Asylum and county patients.....	37,000 00
Salaries and fees.....	32,000 00
Militia.....	29,000 00
Reform School.....	20,000 00
Normal and Farnum Schools and Normal School repairs.....	12,000 00
Transportation and costs.....	24,000 00
State House expenses.....	8,000 00
Stationery, binding and postage.....	6,000 00
Pensions, requisitions and wrecks.....	1,800 00
Geological Survey and publication.....	7,000 00

Blind, mutes and idiots.....	24,000 00
Completion east wing State Prison.....	60,000 00
Colonization Society and County Institutes.....	1,400 00
Repairs of State Arsenal, paving sidewalks, &c.....	4,000 00
Contingent and incidental.....	60,000 00

\$594,200 00

To which should be added the estimated War

Fund items, viz.:	
Soldiers' Children's Home.....	\$33,000 00
Home for Disabled Soldiers.....	25,000 00
Unexpended balance for ditto.....	31,848 30
Soldiers' State pay.....	1,000 00
State Military account.....	21,000 00
	111,848 30
	\$706,048 30

The State tax bill of 1870 was constructed upon a new principle: Hitherto the rule adopted had been to raise a specified sum and apportion it among the several counties, naming the amounts payable by each. Of the amount thus levied, the Legislature appropriated the necessary sum to the Commissioners of the Sinking Fund in discharge of the amount of principal of the public debt, falling due, and the interest accruing on the debt during the year, and the residue of the tax went into the Treasury for the other uses of the State. Thus the amount levied in 1869 was three hundred and fifty thousand dollars, of which two hundred and eighty-three thousand dollars were appropriated to the Commissioners of the Sinking Fund, and the balance, sixty-seven thousand dollars, went into the State Fund, and was treated as other moneys derived from the ordinary sources of revenue.

But in 1870 the Legislature levied a tax of one mill on the dollar upon the amounts of real and personal property, as stated in the abstracts of ratables for the year 1869, and filed in the Comptroller's office, and directed that officer to apportion the same among the several counties. That has been done, and at this date the county collectors are paying the same into the Treasury. Those abstracts disclosed the fact, that the real and personal property of the State, after the necessary deductions, had been assessed at \$533,261,261. Upon this amount the tax was levied at the rate of one mill on every dollar, or one thousand dollars on each million, and producing the sum of \$533,261.26, of which the law appropriated \$277,000 to pay the installments of principal and interest moneys falling due on the public debt in January and July, 1871, and the residue of the tax was devoted to the payment of any other indebtedness of the State. This residue will, therefore, be \$256,261.26, which can be applied, as far as it will extend, to the discharge of the foregoing estimate.

It was estimated a year since that the income of the State Fund from the ordinary sources of revenue would, for the year 1870, amount to six hundred thousand dollars. The actual receipts were, excluding any portion of the State tax, or any moneys received in payment of securities, the property of the fund, five hundred and ninety-eight thousand five hundred and forty-three dollars and eighteen cents (\$598,543.18). Of which sum the United Railroad and Canal Companies and twelve other railroad corporations, paid specifically as *tax*, four hundred and four thousand six hundred and ninety-four dollars and sixty-five cents (\$404,694.65), or more than sixty-six per cent, and in this connection it is stated that three companies for the first time were contributors, to wit: the Erie Railway and the Newark and New York and Camden and Burlington County Railroads.

But have *all* the railroads paid the tax assessed upon them by their charters, when the time had arrived for such payment according to their terms? The West Jersey Railroad Company is a flagrant case in point to the contrary. This Company is so prosperous that in 1869 it paid two cash dividends of five per cent each to its stockholders, and yet it has never paid a dollar to the State. Incorporated February 5, 1853, its charter provided that when the net proceeds or income of the road should be equal to seven per cent upon its cost, it should then pay to the State a tax of one-half of one per cent upon that cost. Judging from the sworn returns of this corporation on file in this office, that the contingency had arisen upon which the tax accrued, it was demanded in 1869 for the previous year, again in 1870 for the two previous years, and finally for the year 1867 in addition. The aggregate of these taxes for the three years is \$24,614.71. In reply to this demand the able counsel of the company stated, both orally and in writing, that in April, 1868, the Millville and Glassboro Railroad Company had been consolidated with the West Jersey Railroad Company, and the cost of the former had been merged in that of the latter, and in the return for that year and on file, the joint cost was stated to be \$1,840,303.78; but from that amount should be deducted, first, "discounts on loans," \$276,327.13, and, second, the doubling of the stock of the Millville and Glassboro Company, by a vote of the directors of that Company, in 1864, and adding it to construction account, and that the true cost of the road for 1868 was \$1,379,956.65. In 1869 the cost was returned at \$1,823,467.09. This was claimed to be wrong, because the discounts for that year were \$314,693.46, and should be deducted, which would leave the cost at \$1,508,773.63. And upon this reduced basis the company offered to pay a tax of one-half of one per cent; but this was declined for the obvious reason that the Comptroller possessed no power or discretion to go beyond the returns of the road as made according to law, and sworn to by the President and Treasurer thereof. Compliance here would have cost the State for the years 1868 and 1869, in loss of tax, \$3,875.21.

Instead of commencing a suit by ordinary process to recover these taxes, it was proposed, on the part of the State, to obtain an adjudication in the Supreme Court, in pursuance of the statute entitled "An act to authorize the Treasurer of this State to submit to the Supreme Court all questions as to arrearages due, or to become due, to the State from incorporated companies, for taxes and transit duties," approved March 15, 1861. To this proposition the company acceded, and their counsel was instructed to prepare a state of the case for submission to the court, the statute requiring such proceeding to be signed by the president or other presiding officer of the company, and by the State Treasurer (aided by the legal advice of the Attorney General), on the part of the State. It was also agreed, that the case should be argued at the last June term of the court, and again at the succeeding November term. But the state of the case has not been forthcoming, and the taxes, of course, are not yet in the treasury.

From *Licenses and Fees*, which include all moneys paid to the State Fund on account of foreign insurance companies, civil commissions, foreign deed commissions, and licenses of attorneys, counsellors and peddlers, were received \$12,053.94; being an increase beyond the previous year of \$775.04.

From *Assessments on Private Acts* the receipts were \$9,367.50; in 1869, \$9,350.00. Increase, \$17.50.

Fines and Forfeited Recognizances.—The receipts in 1868 were \$6,452.33; in 1869, \$2,742.06, and in 1870, \$95.00! This decrease, for the last year particularly, has been so rapid as to set all rules even of arithmetical progression, at defiance, and, borrowing the language of last year's report, "is not to be accounted for on any fair presumption, since the criminal business of the State increases annually." The law of 1868, under a penalty of two hundred dollars, directs the clerks of the several courts to make three returns annually to the office of the Comptroller, containing an abstract of fines and amercements awarded, and the amount of all judgments on forfeited recognizances, for the use of the State; and the same law directs the sheriff, prosecutor or clerk of the court, whichever receives the moneys aforesaid, to pay them over to the treasury within ten days after their reception, deducting therefrom a commission of five per cent. But the returns of the clerks are most infrequent, and the returns of the other officers, or rather, of one prosecutor of the pleas, is, for the year 1870, under one hundred dollars.

The Revenue Agent has received instructions to visit the several counties, inspect their records, and obtain evidence, to the end that prosecutions may be instituted against all officers found in default. He has only yet performed that duty in part. But, in the meantime, to use the language of the last report from this office, "the Legislature should

take prompt action in the premises, and forbid the payment of all costs in the cases of State Prison convicts coming from counties whose clerks make no returns, and whose officers, or any of them, retain the moneys which properly belong to the State."

The aggregate receipts from the last three sources of revenue were \$21,516.44, showing a decrease from the year before of \$1,854.52.

The receipts from all these sources of revenue will not be less during the current year, than in the year 1870, and probably will be larger, for it is not conceived how the railroad taxes can be any less, and further receipts may be expected from the Riparian Commission, which last year paid into the Treasury \$51,500.00. The ordinary receipts, then, of the State Fund, aided by a portion of the moneys arising from the State tax, will liquidate every item in the foregoing estimates.

The Newark and New York Railroad Company having, by virtue of an act approved April 11, 1867, taken possession of certain lands, under water, with stipulation to pay the State therefor on the first day of April, \$5,000 per annum, unless an adverse claimant should appear, when the money was to be paid into the Supreme Court, did neither. Suit was brought accordingly for two years' rent or ten thousand dollars. The defendant, adroit beyond its years in matters of fence, filed a demurrer to the declaration. The court overruled the demurrer after argument. The next step, doubtless, has been or will be, a plea, but when the State will get judgment, and after judgment the money, are things not known or even conjectured. All that the State is certain of is this, that the defendant has her property and has not paid for it, that \$15,000 are now due, which sum will be increased to \$20,000 on the first day of April next.

The abstracts of ratables for every county, made up by the several Boards of Assessors for the year 1870, have been transmitted by the County Collectors, and are now on file in this office. They disclose this fact, that the net taxable real and personal property within the State has in one year increased fifty-six millions nine thousand seven hundred and sixty-two dollars (\$56,079,762). Total valuation in 1869, \$533,261,261; in 1870, \$589,341,023. In 1868 the increase was \$27,020,937.62; in 1869, \$30,615,311. In two years, then, the increase has more than doubled. This is a most prosperous exhibit, and needs no comment beyond the statement. A tax of one mill upon the dollar, which was the rate last year levied upon the amounts returned for 1870, would produce the sum of \$589,341.02. Of this sum \$271,000 would be required to discharge the principal and interest falling due on account of the public debt in 1872, and \$106,000 would be needed to supplement the amount derived from the revenue flowing from ordinary sources, and thus supplying the means to discharge the estimates of expenditure for the current year, and leaving a surplus exceeding £200,000. This surplus might be carried to the credit of the Sinking Fund, or the rate of taxation might be lessened so that no surplus would remain. If the rate were reduced to seven-

tenths of a mill upon the dollar, this result would be attained. The table following will show the taxable net value of the real and personal property of the State by counties:

Counties.	Valuation in 1870.
Atlantic.....	\$4,362,871
Bergen.....	25,561,997
Burlington.....	28,820,411
Camden.....	16,250,000
Cape May.....	3,600,000
Cumberland.....	11,552,000
Essex.....	100,691,900
Gloucester.....	12,520,000
Hudson.....	88,670,950
Hunterdon.....	27,642,531
Mercer.....	29,108,203
Middlesex.....	22,413,000
Monmouth.....	27,928,009
Morris.....	24,576,156
Ocean.....	4,481,239
Passaic.....	26,215,609
Salem.....	16,131,626
Somerset.....	15,990,600
Sussex.....	16,283,555
Union.....	24,096,000
Warren.....	22,345,266
	\$589,341,023

Coal and Stationery.—The contract for furnishing coal to the State House for the current year was awarded to Pickel, Lanning & Co., as the lowest bidders. Their charge, including delivery, was \$708.50, and for this sum they furnished seventy-five tons of egg, thirty-five tons of stove, and twenty tons of chestnut coal.

Advertisements have been inserted in the newspapers of Trenton soliciting proposals to furnish the Legislature with stationery for the opening of the session, by the law of 1868, and the time fixed for opening the proposals is the 22d instant; at this date, however, no further information can be afforded.

All which is respectfully submitted.

WM. K. McDONALD,

Comptroller, &c.