

ANNUAL REPORT

OF THE

Comptroller of the Treasury

OF THE

STATE OF NEW JERSEY,

With Abstracts of the Amount of Ratables,

FOR THE YEAR 1871.

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TRENTON, N. J.:

PRINTED AT THE STATE GAZETTE OFFICE.

1872.

## REPORT.

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OFFICE OF COMPTROLLER OF THE TREASURY, }  
TRENTON, N. J., November 1, 1871. }

*To the Senate and General Assembly :*

In accordance with the law requiring the Comptroller to "report annually the financial condition of the State, an estimate of expenditures for the succeeding year, together with all the transactions of his office," the following report is presented :

My control of the department commenced about the middle of the fiscal year, my predecessor, the late Hon. W. K. McDonald, retiring from office on the sixth day of April, 1871. It was his intention, I am informed, to prepare a report of the transactions of the department up to that date, but the speedy fatal termination of the painful illness from which he was suffering at the time of his retirement from office not only prevented this, but frustrated the hopes I had entertained of receiving valuable suggestions from one whose conduct of the department during the whole of its existence, had been alike creditable to himself and acceptable to the people of the State

This report will, therefore, embrace the whole of the fiscal year just closed ; my knowledge of the transactions of the first six months of the year being gathered from the records of the office.

The plans adopted by the commissioners appointed to erect an addition and make repairs to the State House, involved the destruction of the rooms heretofore appropriated to the Comptroller's use, and there being no suitable apartments in the State House, the commissioners procured convenient and commodious rooms at No. 20 West State street, to which place the books and records of the department were removed in July last, and where the business of the office is still conducted. The plan of the additions to the State House embraces new offices for the Comptroller, which will be occupied as soon as completed.

Financially the State is in a most prosperous condition, being entirely free from indebtedness on civil account. It has not been necessary to borrow any money during the year, the receipts having been more than sufficient to meet all the expen-

ditures, including the payment of that portion of the indebtedness on war account maturing within the year, and the interest on the whole of that debt. In some instances sums have been transferred from one fund to another for temporary use, but these transfers are not to be viewed as loans, since the State pays no interest upon the amounts thus used, and they are speedily replaced to the credit of the fund from which they were drawn.

At the beginning of the fiscal year the balance in bank to the credit of all the funds was fifty-eight thousand eight hundred and four dollars and forty-two cents (\$58,804.42), and the receipts during the year from all sources have been one million three hundred and fifty-four thousand seven hundred and sixty-five dollars and fifty-three cents (\$1,354,765.53), forming an aggregate of credits for the year of one million four hundred and ten thousand five hundred and sixty-nine dollars and ninety-five cents (\$1,410,569.95).

The expenditures during the same period for all purposes have been one million two hundred and eighty-four thousand seven hundred and thirty-nine dollars and twenty cents (\$1,284,739.20). The balances in bank to the credit of the several funds amount in the aggregate to one hundred and twenty-five thousand eight hundred and thirty dollars and seventy-five cents (\$125,830.75), and the excess of receipts over expenditures for the year is seventy thousand and twenty-six dollars and thirty-three cents (\$70,026.33).

This exhibit is most gratifying in view of the fact that the increase in the expenditures over the year 1870 has been nearly two hundred and twenty thousand dollars (\$220,000), the greater part of which was for permanent improvements, such as the erection of a new wing to the State Prison, the establishment of a School of Reform for Girls, the purchase of additional land for the State Lunatic Asylum, and the enlargement and improvement of the State House. It cannot but be a source of gratification and pardonable pride to every citizen of New Jersey, that notwithstanding a yearly increase of current expenditures, attributable to natural causes, and not to be curtailed consistently with the interest and dignity of the State, we are able, without imposing upon ourselves a burdensome taxation, to defray all the ordinary expenses of the State, to pay promptly the accruing interest upon the extraordinary debt entailed upon us by the war, to liquidate annually a large portion of that debt, to erect new legislative halls, and to enlarge and improve our public institutions.

The receipts and disbursements have been for account of the several funds designated as the State Fund, War Fund, School Fund, State Library Fund, Bank Note Redemption Fund, and Agricultural College Fund.

## WAR FUND.

The receipts of this fund have been :	
From the United States, on account of war claims audited and paid during the year, . . . . .	\$38,958 45
From State taxes, . . . . .	342,000 00
<b>Total,</b> . . . . .	<u>\$380,958 45</u>
Disbursements in 1871, . . . . .	379,529 25
<b>Excess of receipts over disbursements,</b> . . . . .	<u>\$1,429 20</u>
Balance in bank, October 31, 1870, . . . . .	1,067 50
<b>Balance now to the credit of the fund,</b> . . . . .	<u>\$2,496 70</u>

The disbursements have been for the following accounts :

To Commissioners of Sinking Fund, . . . . .	\$277,000 00
“ Soldiers’ Children’s Home, . . . . .	41,650 00
“ Home for Disabled Soldiers, . . . . .	38,116 70
“ State Bounty to Volunteers, . . . . .	1,783 97
“ State Military Account, . . . . .	20,928 58
“ Gettysburg Cemetery, . . . . .	50 00

The amount paid to the Commissioners of the Sinking Fund, was for the purpose of paying the interest of the public debt, and paying the portion of the principal of that debt maturing within the year. The other disbursements were to defray expenses, which, having been entailed upon the State by the war, are deemed properly chargeable to war account.

The expenditures for nearly all of these accounts are greater than those of the previous year, as will be seen by a comparison with the last annual report from this office, but this is principally due to the fact that the report for that year covered a period of only eleven months, the termination of the fiscal year having been changed by joint resolution, passed in March 1870. A corresponding increase will appear in almost all of the accounts of the State for the year, and this may be taken as the explanation thereof, unless other reasons for the increase are presented.

*Soldiers’ Children’s Home.*—The law under which this institution was established, provides for the payment, from the State treasury, of one hundred and fifty dollars (\$150) per annum for each child maintained at the Home, and two thousand dollars (000) per annum for salaries and wages.

The amount expended in 1871 was nine thousand one hundred and thirty-seven dollars and fifty cents (\$9,137.50) in excess of the expenditures for the previous year, but the legislature of 1871 made a special appropriation of eight thousand dollars

(\$8,000), which was paid to the treasurer of the Home in March last, and which was expended for permanent improvements. The cost, therefore, of the support and maintenance of the Home for the year may be stated at thirty-three thousand six hundred and fifty dollars (\$33,650); an increase over the preceding year of but one thousand one hundred and thirty-seven dollars and fifty cents (\$1,137.50).

It is estimated that thirty-five thousand dollars (\$35,000) will be required for this purpose during the coming year.

*Home for Disabled Soldiers.*—For the support of this institution the expenditures during the year have been nine thousand eight hundred and eighty-eight dollars and eighty-six cents (\$9,888.86) in excess of those of 1870, and it is estimated that forty thousand dollars (\$40,000) will be required to defray the expenses for the coming year. The annual appropriation for this purpose is twenty-five thousand dollars (\$25,000), but this amount has not been required yearly in past years, and there is consequently an unexpended credit balance of appropriations of forty-three thousand seven hundred and thirty-one dollars and sixty cents (\$43,731.60), which can be drawn upon to meet the excess of expenditures over the amount of the annual appropriation.

*Soldiers' State Bounty.*—This includes all the disbursements of the State bounty granted by the Legislature to unmarried volunteers, and to the families of married volunteers in the service of the United States during the late war.

There are still on the records of the department the names of a large number of soldiers who have not received the bounty to which they were entitled from the State at their discharge, or which, at their death in the service of the United States, their families or heirs could have claimed. It was estimated last year that one thousand dollars (\$1,000) would be sufficient to pay all the claims of this nature which would be presented during the year to follow; but the actual amount disbursed has been one thousand seven hundred and eighty-three dollars and ninety-seven cents (\$1,783.97). The yearly disbursements for this purpose are subject to no rule. Probably a large majority of the men or families are unaware of the existence of the law, and apply for the bounty only when informed by accident or otherwise, that they have a claim upon the State. There is little, therefore, upon which to base an estimate of the amount required during the coming year, but it is probable that the claims presented will not exceed two thousand dollars (\$2000) in amount.

*National Cemeteries.*—Of the balances of appropriations to the Antietam and Gettysburg Cemeteries, the disbursements during the year have been but fifty dollars (\$50), and it is not antici-

pated that any expenditures will be required during the year to come. A claim of about one thousand three hundred dollars (\$1,300) was presented some months ago, but it was returned for want of proper vouchers, and has not since been heard from.

*State Military Account.*—To this account are charged the salaries of the Commissioners of the Sinking Fund and their Secretary; the salaries of the other employees of the State, whose services are a necessity consequent upon the late war, and other expenses of a like character. The expenditures in 1871 were but three hundred and forty-eight dollars and nineteen cents (\$348.19), in excess of those of 1870, notwithstanding the greater length of the last fiscal year. Actually, the decrease may be stated at about one thousand five hundred dollars (\$1,500). It is estimated that twenty thousand dollars (\$20,000), will be required to meet the disbursements for this account.

These estimates of expenditures on war account amount, in the aggregate, to eighty-two thousand dollars (\$82,000).

The war debt, which is the only debt of the State, consists of the bonds issued by the State "for purposes of war," in pursuance of the act of May 10, 1861, and the supplements thereto. Of these bonds, there will be outstanding on the first day of January, 1872, two millions seven hundred and ninety-six thousand three hundred dollars (\$2,796,300), of which debt the sum of one hundred thousand dollars (\$100,000), is payable on the first day of January, 1873. There will also be due at that time six months interest, at the rate of six per cent. per annum on the principal debt of two millions seven hundred and ninety-six thousand three hundred dollars (\$2,796,300), which amounts to eighty-three thousand eight hundred and eighty-nine dollars (\$83,889); and on the first day of July, 1873, there will be due six months interest on the remainder of the debt, \$2,696,300, which will amount to eighty thousand eight hundred and eighty-nine dollars (\$80,889). These sums, of principal and interest, form an aggregate of two hundred and sixty-four thousand seven hundred and seventy-eight dollars (\$264,778). The Commissioners of the Sinking Fund are charged with the disbursement of the moneys due each year, as principal and interest of the public debt, and the law requires that a State tax be levied to raise the amount necessary to meet these payments. The sum required for this purpose, and to defray the estimated expenditures for the war account, is three hundred and forty-six thousand seven hundred and seventy-eight dollars (\$346,778).

## STATE FUND.

The whole amount credited to this fund during the year, was eight hundred and sixty-eight thousand eight hundred and thirty-two dollars and eighty-one cents (\$868,832.81), which was derived from the following sources:

From tax on railroads, . . . . .	\$510,210 26
From dividends on stocks and interest on bonds held by the State, . . . . .	60,315 20
From rent of lands under water, . . . . .	29,000 00
From assessments on private acts, fees for licenses and commissions, escheats and increase of revenue, . . . . .	20,411 51
From fines and forfeited recognizances, . . . . .	2,655 00
From arms sold to the United States, . . . . .	56,264 05
From State taxes, . . . . .	189,976 79
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Total receipts for the year, . . . . .	\$868,832 81
Total disbursements for the year, . . . . .	801,618 38
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Excess of receipts over disbursements, . . . . .	\$67,214 43
Balance in bank October 31, 1870, . . . . .	49,179 95

Balance in bank October 31, 1871, . . . . . \$116,394.38

This balance, although standing to the credit of the State Fund on the Treasurer's books, and so deposited in bank, is not wholly the property of that fund, a portion of it being due to other funds. Of the annual appropriation of sixty-five thousand dollars (\$65,000) for the use of public schools, only thirty-five thousand dollars (\$35,000), have been transferred to the School Fund, so that the State Fund is still indebted to the School Fund in the sum of thirty thousand dollars (\$30,000). The Legislature, in 1868, passed an act providing that the sums received by the Quartermaster General, as proceeds of the sales of arms and equipments, should be placed to the credit of the State Arsenal, and used for repairs and alterations to the Arsenal buildings, and for the purchase of arms and ordnance. The amount received as proceeds of such sales during the year 1871, was fifty-six thousand two hundred and sixty-four dollars and five cents (\$56,264.05); and in the year 1868, there were received on this account three thousand four hundred and twenty-four dollars (\$3,424). These sums, amounting in the aggregate to fifty-nine thousand six hundred and eighty-nine dollars and five cents, (\$59,689.05), should be credited to a separate fund, the money having been devoted, by the Legislature, to a specific purpose, and the amount should be deducted from the credit balance of the State Fund. Deducting this, and the amount

due the School Fund, the actual credit balance of the State Fund will be twenty-six thousand seven hundred and five dollars and thirty-three cents (\$26,705.83).

The disbursements for State account were for the following objects:

<i>State Prison.</i> —For this account there has been expended during the year—	
For salaries, . . . . .	\$50,275 71
For repairs, . . . . .	19,605 48
For improvements, . . . . .	7,353 14
For discharged convicts, . . . . .	2,943 00
For erection of new wing, . . . . .	122,044 05
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Total, . . . . .	\$202,221 38

This is sixty-four thousand one hundred and ninety-one dollars and sixty-two cents (\$64,191.62), in excess of the amount expended during the previous fiscal year, but the amount expended on the new wing, one hundred and twenty-two thousand and forty-four dollars and five cents (\$122,044.05), and other permanent improvements, costing seven thousand three hundred and fifty-three dollars and fourteen cents (\$7,353.14), which are here included, are not to be deemed part of the yearly expense of the institution. Excluding these, the actual expenditure for the maintenance of the Prison, is shown to be seventy-two thousand eight hundred and twenty-four dollars and nineteen cents (\$72,824.19), and this includes nineteen thousand six hundred and five dollars and forty-eight cents (\$19,605.48), expended under the direction of the inspectors for repairs.

To defray the cost of erecting the new wing, the Legislature, in 1870, made an appropriation of fifty thousand dollars (\$50,000), and in 1871 a further appropriation of seventy-five thousand dollars (\$75,000), in all one hundred and twenty-five thousand dollars (\$125,000), which sum has been exhausted, the expenditures for the past year having been almost wholly for work done under contracts made before the present Board of Supervisors assumed control of the work. The amount appropriated is found to be insufficient to complete the building according to the plans adopted, and it is estimated by the Supervisors, that a further appropriation of twenty thousand dollars (\$20,000) will be required for this purpose.

In addition to this, it is estimated that there will be required during the year seventy thousand dollars (\$70,000), to defray the expense of salaries, repairs and payments to discharged convicts.

It is not expected that the State will be required to expend any money for the maintenance of the convicts, as the amount necessary for this purpose will be furnished from the resources

of the Prison. In this respect the institution is self-supporting, having attained that gratifying position through the system of careful and economical management pursued by the Prison Keeper, Mr. R. H. Howell, and Col. William R. Murphy, the acting Supervisor, both of whom are, by their practical business knowledge, peculiarly fitted for the positions they hold, and who are working for the best interests of the Prison with a zeal and earnestness worthy of the highest praise.

*Lunatic Asylum.*—This institution has cost the State during the year fifty-three thousand three hundred and fifty-three dollars and forty-two cents (\$53,353.42), of which amount thirteen thousand five hundred dollars (\$13,500), were specially appropriated by the Legislature for the purchase of additional grounds, and expended for that purpose, leaving thirty-nine thousand eight hundred and fifty-three dollars and forty-two cents (\$39,853.42), as the amount of expenditures for ordinary purposes. The State pays one dollar (\$1) a week toward the maintenance of each of the county patients, seven dollars (\$7), for the board and clothing of each of the insane convicts sent to the Asylum from the State Prison, and the salaries of the officers of the Asylum. The items of expenditure have been, for county patients, twenty-eight thousand six hundred and twenty-six dollars and eighty-three cents (\$28,626.83); for insane convicts, three thousand and eighty-five dollars and ninety-six cents (\$3,085.96), and for salaries eight thousand one hundred and forty dollars and sixty-three cents (\$8,140.63.) The increase over the expenditures of the previous year is three thousand two hundred and sixty-eight dollars and fifty-eight cents (\$3,268.58); not more than the greater length of the last fiscal year will explain. Taking these figures as a basis, it is estimated that forty thousand dollars (\$40,000) will be required to meet the disbursements on this account during the coming year.

*Transportation and Costs.*—To this account are charged the costs of conviction of all the prisoners sent to the State Prison from the several counties, and the expense of their transportation to the Prison. The amount expended for this purpose in 1871 was twenty-three thousand seven hundred and sixty-nine dollars and eight cents (\$23,769.08), being only two hundred and thirty-seven dollars and seven cents (\$237.07) in excess of the expenditures of 1870, and this notwithstanding the greater length of the last fiscal year, and the fact that the Legislature of 1871 provided for an addition of twenty-five per centum to all fees paid to the sheriffs, including the fees paid for transporting convicts to the prison. Unfortunately, this favorable state of the account cannot be attributed to a decrease of crime, but to the

fact that many convicts sentenced for short terms in the courts of Essex and Hudson counties, have been confined in the prisons of those counties, thus sparing the State the expense attending their conviction and transportation to Trenton.

Prisoners were sent from all the counties in the State, excepting Cape May, and the payments were for bills of costs, twenty thousand three hundred and thirty-nine dollars and three cents (\$20,339.03), and for transportation three thousand four hundred and thirty dollars and five cents (\$3,430.05).

The amounts paid to the several counties are shown by the following schedule:

Counties.	Costs.	Transportation.
Atlantic, . . . . .	\$27 86	\$24 60
Bergen, . . . . .	1,236 25	335 70
Burlington, . . . . .	819 41	65 55
Camden, . . . . .	3,064 06	302 72
Cape May, . . . . .		
Cumberland, . . . . .	131 92	79 87
Essex, . . . . .	3,162 58	634 94
Gloucester, . . . . .	326 46	61 50
Hudson, . . . . .	1,820 81	462 00
Hunterdon, . . . . .	258 93	49 00
Mercer, . . . . .	518 42	28 50
Middlesex, . . . . .	2,895 88	165 40
Monmouth, . . . . .	331 31	48 00
Morris, . . . . .	1,169 93	143 77
Ocean, . . . . .	64 56	21 00
Passaic, . . . . .	1,208 22	368 41
Salem, . . . . .	1,359 08	209 95
Somerset, . . . . .	250 25	48 45
Sussex, . . . . .	254 13	122 50
Union, . . . . .	900 90	165 57
Warren, . . . . .	538 07	92 62
Total, . . . . .	\$20,339 03	\$3,430 05

It is estimated that twenty-five thousand dollars (\$25,000), will be required to meet the disbursements for this account during the coming year.

*Printing.*—For this account the disbursements during the year have been—

For current printing, . . . . .	\$13,827 81
For documents, . . . . .	4,529 35
For pamphlet laws, . . . . .	8,446 08
For Senate journal, . . . . .	4,874 34

For Assembly minutes, . . . . .	5,056 98
For publishing laws in newspapers, . . . . .	45,194 70
For proclamations and miscellaneous, . . . . .	536 28

Total, . . . . . \$82,465 54

This is an increase of twenty-eight thousand five hundred and sixteen dollars and forty-eight cents (\$28,516.48), over the expenditures in 1870, which is due to the unusual amount of business done, and the extraordinary number of acts passed by the Legislature of 1871, necessarily involving a much greater expenditure for the current printing, for the volumes of laws, documents, minutes, &c., and for the publication of the laws in the newspapers.

It is estimated that seventy thousand dollars (\$70,000), will be required for this purpose in the coming year.

*Militia.*—For this account, the expenditures during the year were as follows:

Allowance in lieu of armory rent, . . . . .	\$29,119 74
Pay of officers, . . . . .	1,726 56
Miscellaneous, . . . . .	6,045 19

Total, . . . . . \$36,891 49

This amount is seven thousand five hundred and twenty-nine dollars and thirteen cents (\$7,529.13) in excess of the expenditures in 1870, such excess being chiefly due to the expense attendant upon the calling of a portion of the Militia into active service to suppress a riot in Camden county, in November, 1870, and the expenses of a parade of the Third Brigade at Elizabeth, in June, 1871.

Within the year, one company of the Third Regiment having fallen below the minimum number required by law, has been disbanded, and has of course ceased to draw the yearly allowance. To defray the expenses for the coming year, it is estimated that thirty-five thousand dollars (\$35,000) will be required.

*State House Expenses.*—To this account are charged the expenditures for repairs done at the State House, the furniture, gas, fuel, &c., furnished for the several offices, the salaries of the janitor and his assistants, and the cost of work done on the State House grounds.

The amount expended for these purposes during the year, was seven thousand three hundred and seven dollars and forty-eight cents (\$7,307.48), which is three thousand six hundred and fifty-seven dollars and seventy-three cents (\$3,657.73) less than the expenditures of 1870, notwithstanding the greater length of the last fiscal year, the additional expense of renting a separate build-

ing for the Executive and Comptroller's offices, and the cost of a considerable amount of work done on the State House grounds.

The cost of furnishing the new Senate and Assembly chambers, the Executive department, and the new offices in the addition now being made to the State House will be chargeable to this account, and to defray these as well as the current expenses of the year, it is estimated that twenty-five thousand dollars (\$25,000) will be required.

*State House Extension.*—The Legislature, at the session of 1871, appointed commissioners to erect an addition and make repairs to the State House, appropriating fifty thousand dollars (\$50,000) to defray the cost of such additions and repairs. This amount has been paid to the commissioners upon their requisitions, and it is estimated by them that the further sum of seventy-five thousand dollars (\$75,000) will be necessary to complete the additions according to the plans adopted.

*New Lunatic Asylum.*—An act was passed by the last Legislature to provide additional accommodations for the insane of this State. This act authorized the appointment of commissioners to select a site for a new Insane Asylum, and appropriated one hundred and fifty thousand dollars (\$150,000), to enable them "to purchase the land and make the necessary preparations for commencing and building the Asylum." Of this appropriation, there have been but eight hundred and twenty-five dollars (\$825) paid at the date of this report.

*Reform School.*—The appropriations to this institution in 1871, were ten thousand dollars (\$10,000), to defray the cost of "erecting a new building as a family house for fifty boys;" and twenty thousand dollars (\$20,000), "for the support of the school, the maintenance and instruction of the pupils, and for fertilizing and improving the farm belonging to the institution." The amount paid to the treasurer of the school has been twenty-seven thousand five hundred and eighty-one dollars and eighty cents (\$27,581.80), being two thousand four hundred and eighteen dollars and twenty cents (\$2,418.20), less than the amount appropriated.

It is probable that twenty thousand dollars (\$20,000), will be required for the maintenance of the school during the coming year, unless the fertilization to which the farm has been subjected, shall have the effect of so increasing its productiveness as to make it an efficient aid in supporting the school. Farming, however, in connection with public institutions, has not generally been attended with such brilliant results as to warrant, in this case, a reliance upon it as a prolific source of revenue.

*Industrial School for Girls.*—The act to establish this institution was approved April 4, 1871, and provided for a School of Reform for Girls, similar in object and operation to the State School of Reform for Boys, at Jamesburg. The trustees were empowered by the act to either purchase, erect or rent the required buildings, the appropriation being twenty thousand dollars (\$20,000), in case they decided to purchase or erect, and five thousand dollars (\$5,000), if they decided to rent. They have deemed it advisable to rent the necessary premises, and have secured a lot and buildings in the city of Trenton. Of the five thousand dollars (\$5,000), in this case appropriated, they have drawn but two thousand five hundred dollars (\$2,500) up to this date. No estimate has been received of the amount that will be required for the maintenance of the school for the coming year.

*Support of Idiots, Mutes and Blind Persons.*—The number of these unfortunate people in the State being too small to warrant the establishment of institutions especially devoted to their care, appropriations are made to pay the expense of their maintenance and tuition at the admirably managed institutions of neighboring States. At the Training School at Media, Pennsylvania, which has for its object the training and development of persons (particularly children) of feeble intellect, there were maintained during the year, at the expense of the State, twenty-six pupils, at a cost of six thousand eight hundred and seventy-eight dollars and ten cents (\$6,878.10); at the Pennsylvania and New York Institutions for the Blind, forty-five pupils from this State have been maintained, at a cost of twelve thousand two hundred and sixty dollars and twenty-five cents (\$12,260.25); and at the Deaf and Dumb Asylums in New York, Philadelphia and Hartford, Connecticut, forty-nine deaf mutes from this State have cost thirteen thousand two hundred and seventy-seven dollars and seventy-five cents (\$13,277.75).

The total disbursements for these purposes have been thirty-two thousand four hundred and sixteen dollars and ten cents, (\$32,416.10), and in each case the expenditures have exceeded the annual appropriations, which amount in the aggregate to twenty-four thousand dollars (\$24,000), but there are unexpended balances of appropriations to the credit of all the accounts against which the excess is charged.

*Salaries and Fees.*—To this account are charged the salaries of all State officers and employees of the State, whose salaries are chargeable to civil account and are not included in the cost of maintaining any of the public institutions.

The amount disbursed in 1871, was thirty-eight thousand and

forty-six dollars and seven cents (\$38,046.07), and it is estimated that a like amount will be required for the next fiscal year.

*Salaries of the Judiciary.*—The expenditures for this account during the year, were fifty-five thousand nine hundred and forty-five dollars and forty-four cents (\$55,945.44). Those of 1870, were forty-four thousand nine hundred and thirty dollars and forty-four cents (\$44,930.44). Increase, eleven thousand and fifteen dollars (\$11,015), which is partly due to the greater length of the last fiscal year, and partly to the fact that the act increasing the salaries of the Chancellor and Justices of the Supreme Court, did not affect the disbursements during the whole of the preceding year. It is estimated that sixty thousand dollars (\$60,000) will be required for this purpose during the coming year, an act having been passed by the Legislature of 1871, creating the office of Vice Chancellor and providing for the payment to that officer of an annual salary of five thousand dollars (\$5000).

*Legislature.*—The disbursements for this account within the fiscal year, were forty-two thousand two hundred and thirty-eight dollars and twenty-one cents (\$42,238.21), being fourteen thousand two hundred and fifty-eight dollars and twenty-one cents (\$14,258.21) less than in 1870, but the explanation of this is that the Legislature of 1870 passed the incidental bill which failed to pass the year before, making two incidental bills to one session. Estimate for 1872, forty-five thousand dollars (\$45,000).

*Geological Survey.*—Expenditures for the year, eight thousand and sixty-seven dollars and three cents (\$8,067.03). Increase over 1870, three thousand one hundred and eighteen dollars and eighty cents (\$3,118.80). Estimate for the coming year, seven thousand dollars (\$7,000).

*Education.*—The expenditures for educational purposes have been as follows: The annual appropriation of sixty-five thousand dollars (\$65,000), for public schools; ten thousand dollars (\$10,000), for the State Normal School; one thousand two hundred dollars (\$1,200), for the Farnum Preparatory School at Beverly; two thousand nine hundred and seventy-one dollars and thirty-five cents (\$2,971.35), for expenses of State Board of Education and County Institutes; and two thousand and forty-five dollars and forty-eight cents (\$2,045.48), for repairs to the Normal School. Total, eighty-one thousand two hundred and sixteen dollars and eighty-three cents (\$81,216.83). This is an increase over the expenditures in 1870, of two thousand five hundred and ninety-nine dollars and eighty-eight cents (\$2,599.88),

which is due to the greater amount of repairs required at the Normal School, and to an excess of one thousand two hundred and forty-three dollars and eighty-eight cents (\$1,243.88), in the amount required to defray the expenses of the State Board and County Institutes. Estimated amount required for the year 1872, eighty-one thousand dollars (\$81,000).

*Free School Libraries.*—An act of the Legislature of 1871, appropriated the sum of twenty dollars (\$20), to each school district in the State, which should raise by subscription a like sum for the purchase of a library, or of chemical or philosophical apparatus for the use of the school. Very few of the districts have availed themselves of the benefits of this act, probably from ignorance of its existence, and but one hundred and sixty dollars (\$160), have been disbursed for this account. It is estimated by the State Superintendent of Public Instruction that nearly one third, or about four hundred of the school districts in the State, will make application for this appropriation within the coming year. Should this anticipation be realized, there will be required eight thousand dollars (\$8,000), to meet the necessary disbursements.

*Pensions.*—A number of acts granting pensions to surviving soldiers of the war of 1812, were passed by the Legislature of 1871, in consequence of which the disbursements for this account, amounting, in 1870, to only one thousand seven hundred dollars (\$1,700), have been increased in 1871 to three thousand five hundred and twenty-five dollars (\$3,525.00). A like amount will doubtless be required in 1872.

*Riparian Commission.*—For account of this commission, the expenditures for the year have been six thousand and eighty-four dollars and ninety-six cents (\$6,084.96), being three thousand one hundred and thirty-seven dollars and ninety-two cents (\$3,137.92), in excess of the expenditures in 1870. An act of the Legislature, approved April 6, 1871, provides for the payment of a salary of one thousand five hundred dollars (\$1,500), to each of the commissioners, and to meet this demand and defray the ordinary expenses of the commission, it is estimated that twelve thousand dollars (\$12,000), will be required during the coming year. At the legislative session of 1871, an act was passed providing that "all moneys hereafter received from the sales and rentals of the lands under water belonging to this State, shall be paid to the Trustees of the School Fund," for the use of public schools. As the State is thus deprived of the use, for ordinary purposes, of any money derived from this source of revenue, but is under the necessity of paying from the State Fund the expenses attending such sales or other contracts, the

question may naturally arise, whether it would not be wise and proper to exempt from the operation of the act a sufficient amount of the receipts from this source to defray the yearly expenses of the commission.

The expenditures for State account not specifically referred to above, were: for repairs to the Arsenal, three thousand five hundred and fifty-six dollars and sixty-six cents (\$3,556.66); appropriation to New Jersey Colonization Society, one thousand dollars (\$1,000); stationery and postage, six thousand five hundred and fifty-three dollars and ninety-nine cents (\$6,553.99); inspection of steam boilers, one thousand two hundred and fifty-four dollars (\$1,254.00); inspection of fisheries, two hundred and sixty-four dollars and ninety-nine cents (\$264.99); repairs of office of Surveyor General, western division, two hundred dollars (\$200); requisitions, three hundred and forty-eight dollars and thirty-nine cents (\$348.39); removal of obstructions to navigation, two thousand one hundred and forty-four dollars and forty-five cents (\$2,144.45); interest and incidental, one thousand six hundred and sixty dollars and seven cents (\$1,660.07); appropriations for relief of Jacob H. Walters, three thousand dollars (\$3,000); binding, one hundred and sixty dollars (\$160); and apprehension of escaped convicts, twelve dollars (\$12).

## SCHOOL FUND.

The receipts and disbursements of this fund during the year have been as follows:

RECEIPTS.	
Interest on loans, . . . . .	\$34,774 27
Dividends on stocks, . . . . .	3,840 00
Principal of loans paid off, . . . . .	58,600 00
From State Fund, on account of annual appropriation, . . . . .	90,000 00
	<hr/>
	\$187,214 27
DISBURSEMENTS.	
Appropriations to Public Schools, . . . . .	\$133,333 41
Amount loaned, . . . . .	52,900 00
	<hr/>
	186,233 41
Excess of receipts over disbursements, . . . . .	\$980 86
Balance in bank October 31, 1870, . . . . .	4,637 97
	<hr/>
Balance in bank October 31, 1871, . . . . .	\$5,618 83

This statement of the account of the fund shows the total receipts to have been ninety-eight thousand three hundred and forty-seven dollars and thirty-eight cents (\$98,347.38) in excess of the amount received in 1870, but this enormous excess is in a great measure only apparent, and is attributable to the difference in the length of the fiscal years; to the fact that a greater

amount of bonds and mortgages were paid off during the latter year, and to the circumstance which threw into the latter year a large portion of the appropriations of both years from the State fund. There was a corresponding apparent increase in the disbursements, so that the excess of receipts over disbursements during the year has been but nine hundred and eighty dollars and eighty-six cents (\$980.86).

The expenditures of the fund have been for the support of public schools, the only other item under the head of disbursements being a statement of the amount invested by the trustees. The annual appropriation for the support of public schools is one hundred thousand dollars (\$100,000), of which thirty-five thousand dollars (\$35,000) are paid from the ordinary revenues of the school fund, and sixty-five thousand dollars (\$65,000), are contributed by the State fund. In former years it has been the practice of the trustees of the school fund to pay this amount to the several counties in three payments, and the third payment (of one-third of the amount) of the appropriation for 1870 was not made until after the close of the fiscal year. In 1871 the trustees decided to disburse the whole amount at one time, and it was accordingly paid out in the month of October, the effect of which is to make the expenditures for that year appear to be thirty-three thousand three hundred and thirty-three dollars and forty-one cents (\$33,333.41) in excess of the appropriation.

At the commencement of the fiscal year just closed, the State fund was indebted to the school fund in the sum of fifty-five thousand dollars (\$55,000), on account of the appropriation for the year 1870. This amount has been paid during the past year, and there has also been paid the sum of thirty-five thousand dollars (\$35,000) on account of the appropriation for the year 1871. These payments compose the item of ninety thousand dollars (\$90,000) in the receipts of the fund. Of the appropriation of 1871, there is still due the school fund at this date the sum of thirty thousand dollars (\$30,000), making the actual credit balance of the fund thirty-five thousand six hundred and eighteen dollars and eighty-three cents (\$35,618.83).

## STATE LIBRARY FUND.

The sources of revenue of this fund are rents received from the United States for rooms in the State House used as court rooms, and an annual appropriation of seven hundred and fifty dollars (\$750) from the State fund. The receipts during the past year have been one thousand five hundred and fifty dollars (\$1,550), of which eight hundred dollars (\$800) were received from the United States. The disbursements were one

thousand and forty-two dollars and seventy-five cents (\$1,042.75). Excess of receipts over disbursements, five hundred and seven dollars and twenty-five cents (\$507.25), which added to the balance in bank, October 31, 1870, makes the balance now in bank to the credit of the fund one thousand two hundred and ninety-nine dollars and twenty-three cents (\$1,299.23).

## AGRICULTURAL COLLEGE FUND.

The State Treasurer holds for the use of this fund securities to the amount of one hundred and sixteen thousand dollars (\$116,000), the interest of which forms the revenue of the fund. This interest is collected annually and paid to the trustees of Rutgers College. The amount of this revenue for the year just closed was six thousand nine hundred and sixty dollars (\$6,960), which was received and paid over, and does not enter into the State accounts.

## BANK NOTE REDEMPTION FUND.

At the close of 1870 the balance to the credit of this fund was one hundred and twenty-seven dollars and two cents (\$127.02), and the amount paid out during 1871 was one hundred and five dollars and forty-one cents (\$105.41), leaving a credit balance of twenty-one dollars and sixty-one cents (\$21.61).

*Estimates.*—The following schedule shows in detail the sums which it is estimated will be required to meet the expenditures of the State for the coming year, excluding any special appropriations which may be made by the Legislature:

## FOR WAR ACCOUNT.

Soldiers' Children's Home, . . . . .	\$35,000 00
Home for Disabled Soldiers, . . . . .	25,000 00
State Bounty to Volunteers, . . . . .	2,000 00
State Military Account, . . . . .	20,000 00
	<hr/>
	\$82,000 00

## FOR CIVIL ACCOUNT.

State Prison salaries and repairs, . . . . .	\$70,000 00
To complete East Wing of Prison . . . . .	20,000 00
Lunatic Asylum, . . . . .	40,000 00
Transportation and Costs, . . . . .	25,000 00
Printing, . . . . .	70,000 00
Militia, . . . . .	35,000 00
State House Extension, . . . . .	75,000 00

Judiciary salaries, Circuit Fees and Reports, . . . . .	\$60,000 00
Legislature, . . . . .	45,000 00
Public Schools and State Board, . . . . .	68,000 00
Normal and Farnum Schools, and Normal School repairs . . . . .	13,000 00
Salaries and Fees, . . . . .	38,000 00
State House Expenses, . . . . .	25,000 00
Reform School, . . . . .	20,000 00
Idiots, Mutes and Blind, . . . . .	24,000 00
Geological Survey, . . . . .	7,500 00
Free School Libraries, . . . . .	8,000 00
Repairs of Arsenal, . . . . .	3,000 00
Stationery, Postage and Binding, . . . . .	7,000 00
Pensions, . . . . .	3,500 00
Riparian Commission, . . . . .	12,000 00
Requisitions and Wrecks, . . . . .	3,000 00
Colonization Society, . . . . .	1,000 00
Contingent, . . . . .	50,000 00
<b>Total, . . . . .</b>	<b>\$805,000 00</b>

Of the receipts of the past year, the regular and ordinary sources of revenue of the State have furnished six hundred and twenty-two thousand five hundred and ninety-one dollars and ninety-seven cents (\$622,591.97), and the remainder has been received from the State taxes, and from the United States for arms sold them, and for war claims audited and paid within the year. Of the amount received from ordinary sources the Railroad Companies have paid, as tax, five hundred and ten thousand two hundred and ten dollars and twenty-six cents (\$510,210.26), and the balance, one hundred and twelve thousand three hundred and eighty-one dollars and seventy-one cents (\$112,381.71), was derived from interest and dividends on stocks; from rent of lands under water; from Secretary of State for fees &c., received by him; from assessments on private acts; from tax on sundry corporations, and from the sale of lands escheat to the State.

It is anticipated that the receipts from these sources will be greater, rather than less, during the coming year. The amount paid by the United Railroad and Canal Companies is fixed by law, but that portion of the revenue derived from the tax on capital stock is variable, and from its nature has a tendency to increase from year to year; and this is true also of the receipts from licenses and fees, and assessments on private acts. From fines and forfeited recognizances, the receipts in 1870 were but ninety-five dollars (\$95.00), while in 1871 they were two thousand six hundred and fifty-five dollars (\$2,655.00), and it is probable that this is but a small portion of the revenue which the State

should have derived from this source. The small amount received, and the infrequency of the returns from the several counties, indicate that the county officers are either ignorant or unmindful of the law requiring them to report to the Comptroller and pay to the Treasurer all fines and forfeited recognizances received. In some instances delinquencies of this character have come to the knowledge of this department, and measures have been set on foot to collect, by legal process, the amounts due; and it is proposed to institute a series of investigations, and, if necessary, suits—which will doubtless result in materially increasing the receipts from this source.

The receipts from rent of lands under water have, during the year amounted to twenty-nine thousand dollars (\$29,000), and it is to be expected that the revenue from this source will show a yearly increase, but this cannot be relied upon to aid in defraying the expenses of the State, owing to the law, which provides that all money received from this source subsequent to April 6, 1871, shall be paid over to the trustees of the school fund.

It is estimated that the receipts from the sources above enumerated, exclusive of rent or sales of lands under water, will, during the coming year, amount to at least six hundred thousand dollars (\$600,000). To defray the expenditures as estimated above, there will be required the additional sum of two hundred and five thousand dollars (\$205,000), which, with the sum required to pay the interest and the maturing principal of the public debt, forms an aggregate of four hundred and seventy thousand dollars (\$470,000), which must necessarily be derived from a State tax.

The returns of the several boards of assessors for the year 1871, show the amount of taxable real and personal property in the State to be five hundred and eighty-four millions, four hundred thousand five hundred and forty dollars (\$584,400,540). Through an error, either clerical or typographical, in the last report of my predecessor in office, the amount of taxable property in the State, as assessed in the year 1870, was stated as five hundred and eighty-nine millions three hundred and forty-one thousand and twenty-three dollars (\$589,341,023). It should have been five hundred and forty-nine millions three hundred and forty-one thousand and thirty-one dollars (\$549,341,031); about forty millions less than the amount reported. The increase in that year over the year 1869, was about sixteen millions, and the increase in 1871, over 1870, is thirty-five millions. The rate of taxation was fixed last year at one mill on the dollar, and the same rate this year will produce the sum of five hundred and eighty-four thousand four hundred dollars and fifty-four cents (\$584,400.54). Appropriating two hundred and sixty-five thousand dollars (\$265,000), of this to the use of the commissioners of

the sinking fund, and two hundred and five thousand dollars (\$205,000), to defray the portion of State expenditures not covered by the revenue from ordinary sources, there remains a surplus of one hundred and fourteen thousand four hundred dollars (\$114,400).

The amount of taxable real and personal property in each county, as returned by the several boards of assessors for the year 1871, is shown by the following table:

Counties.	Valuation.
Atlantic, . . . . .	\$4,425,667
Bergen, . . . . .	26,269,836
Burlington, . . . . .	28,415,146
Camden, . . . . .	18,793,775
Cape May, . . . . .	3,700,000
Cumberland, . . . . .	11,603,000
Essex, . . . . .	112,042,000
Gloucester, . . . . .	14,656,041
Hudson, . . . . .	101,049,284
Hunterdon, . . . . .	26,682,409
Mercer, . . . . .	31,879,630
Middlesex, . . . . .	22,837,000
Monmouth, . . . . .	27,598,582
Morris, . . . . .	25,147,730
Ocean, . . . . .	4,420,846
Passaic, . . . . .	28,055,824
Salem, . . . . .	14,750,633
Somerset, . . . . .	16,074,330
Sussex, . . . . .	16,240,960
Union, . . . . .	26,861,000
Warren, . . . . .	22,896,847
	\$584,400,540

In the year 1869, the amount of real and personal property taxable in the State, was reported at five hundred and thirty-three million, two hundred and sixty-one thousand two hundred and sixty-one dollars (\$533,261,261), and the rate of taxation being fixed at one mill on each dollar, the amount of tax apportioned among the several counties was five hundred and thirty-three thousand two hundred and sixty-one dollars and twenty-six cents (\$533,261.26). As the tax levied in each year becomes due in the next fiscal year, the apportionment of 1870 upon the assessment of 1869, was paid in 1871. The amount received, however, was only five hundred and thirty-one thousand nine hundred and seventy-six dollars and seventy-nine cents (\$531,976.79), being one thousand two hundred and eighty-four dollars and forty-seven cents (\$1,284.47), less than the amount levied; the collector of one county having failed to forward to the

Treasurer the full amount of the tax apportioned to his county, and having, after repeated solicitations, declined to pay over the deficiency, upon the grounds that one township was delinquent to the county, and that the county was under no obligation to pay the tax to the State until all the townships had paid the amounts apportioned to them. This view of the matter was so decidedly in opposition to the law on the subject, that the Comptroller did not coincide with it, but held that the statute clearly makes the county the debtor to the State, knows no county sub-divisions, and does not contemplate a suppression of the revenue, when counties happen to be suffering from delinquent debtors.

The amount of State and county tax received from the other townships was undoubtedly sufficient to liquidate the indebtedness of the county to the State, and the law requires that this shall be done out of the first moneys received, and if either shall suffer from the delinquency of the township, it must be the county and not the State. The county collector being unable to see the force of this argument. the case has been placed in the hands of the Attorney-general.

The amount of tax levied in 1871 was five hundred and forty-nine thousand three hundred and forty-one dollars and three cents (\$549,341.03), but after the apportionment was made, information was received from the collector of Mercer county that the taxable property in that county had been, through an error of the board of assessors, returned at a sum which was six hundred thousand one hundred and eighty-six dollars (\$600,186) in excess of the amount at which it was assessed.

This excess was accordingly deducted from the ratables, and a reduction of six hundred dollars and eighteen cents (\$600.18) made in the tax of the county, thus reducing the whole amount of the State tax to five hundred and forty-eight thousand seven hundred and forty dollars and eighty-five cents (\$548,740.85).

The following schedule shows the amount apportioned to each county:

Counties.	State tax in 1871.
Atlantic, . . . . .	\$4,362 87
Bergen, . . . . .	25,562 00
Burlington, . . . . .	28,820 41
Camden, . . . . .	16,250 00
Cape May, . . . . .	3,600 00
Cumberland, . . . . .	11,552 00
Essex, . . . . .	100,691 00
Gloucester, . . . . .	12,520 00
Hudson, . . . . .	88,670 95
Hunterdon, . . . . .	27,642 53
Mercer, . . . . .	28,608 02

Middlesex,	\$22,413 00
Monmouth,	27,928 01
Morris,	24,576 16
Ocean,	4,481 25
Passaic,	26,215 61
Salem,	16,131 68
Somerset,	15,990 60
Sussex,	16,283 55
Union,	24,096 00
Warren,	22,345 26
Total,	\$548,740 85

In addition to this a school tax was levied in pursuance of the "Act to make free the public schools of the State," approved April 6, 1871, which provided that a tax of two mills should be levied on each dollar of the taxable real and personal property in the State, and that the whole amount thus raised should be distributed amongst the counties in accordance with the number of children between the ages of five and eighteen years in each; the apportionment of tax to be made by the Comptroller, and the distribution of the proceeds thereof to be made by the State Superintendent of Public Instruction.

The following schedule shows the amount to be paid as tax, and the amount to be received by each county:

Counties.	Tax.	Amount to be received.
Atlantic,	\$8,725 74	\$20,071 41
Bergen,	51,124 00	35,358 65
Burlington,	57,640 04	69,213 05
Camden,	32,500 00	50,832 83
Cape May,	7,200 00	10,613 55
Cumberland,	23,104 00	41,289 99
Essex,	201,382 00	147,867 29
Gloucester,	25,040 00	31,101 33
Hudson,	177,341 90	160,052 88
Hunterdon,	55,285 06	45,577 05
Mercer,	57,216 04	58,340 49
Middlesex,	44,826 00	54,495 31
Monmouth,	55,856 02	61,667 31
Morris,	49,152 32	52,379 40
Ocean,	8,962 50	18,431 37
Passaic,	52,431 22	59,402 69
Salem,	32,263 26	32,792 36
Somerset,	31,981 20	30,353 54
Sussex,	32,567 10	33,718 60
Union,	48,192 00	40,168 31
Warren,	44,690 52	48,754 31
	\$1,097,481 72	\$1,097,481 72

This tax is to be paid to the treasurer on or before the first of January next.

The amount of revenue thus produced is not greater than the aggregate of township and other local taxes paid for school purposes in the preceding year, but the effect of the law is to cause the wealthier portions of the State to contribute toward the education of the young in those sections where property is less valuable, thus rendering it possible to maintain free schools for nine or ten months in the year in districts where formerly, owing to the disproportion of taxable property to the number of children to be educated, the tax necessary to do this was a "grievous burden, hardly to be borne."

This tax does not in any way affect the general revenue of the State, nor does it enter into the State accounts, the whole amount received being almost immediately paid out, yet the passage of the act entailed an enormous amount of labor upon this office, for no sooner was the apportionment of tax sent to the several counties than (the law being imperfectly understood) inquiries began to pour in, and there ensued an explanatory correspondence of fearful volume. The subject is of so much importance and of such general interest, that every effort was made to explain the law to all, and great aid was rendered in this by many of the editors of the State, who laid before their readers lucid explanations of the law and its operation.

The objection has been urged against this law, that it takes money from one county to educate the children of another, and is therefore unfair in its operation; but it must be remembered that this is not a county tax. It is a State tax, and the object of the law is to tax all the property in the State to educate all the children in the State, upon the same principle that all the property is taxed to defray the other State expenditures. To claim that all the tax paid by any one county for school purposes should be expended within that county, would be as unfair as to set up a similar claim to the money paid as State tax. The school law and the State tax law are, in this respect, precisely alike in their operation, and this objection to one is equally good against the other, but in fact has no force against either. These laws are just and equitable. No wrong is wrought by them, but their operation reveals the grossest injustice between counties, which is the result of the manner in which the property is assessed for purposes of taxation. It is not that one county receives an undue share of the revenue, but that some counties pay far less than their due proportion; and the remedy is to be found in the adoption of a system by which the assessments shall be equalized throughout the State.

The law requires that each assessor shall make oath that he has "valued all the property in his township or ward, at its full

and fair value," and at such price as, in his opinion, it would sell for on the day the valuation was made. Whether this oath is taken by a majority of the assessors or not, is, of course, unknown, but it is to be hoped not, as there is good reason to believe that the actual amount of taxable property in the State is from twenty-five to fifty per cent. greater than the amount yearly returned by the assessors.

The valuation of all the real and personal property made by the assessors in the year 1870, was five hundred and forty-nine millions, three hundred and forty one thousand and thirty-one dollars (\$549,341,031), and the valuation made in the same year by the United States Census Marshals, was six hundred and twenty-four millions, eight hundred and seventy-eight thousand nine hundred and sixty-nine dollars (\$624,878,969), the latter being more than seventy-five millions in excess of the State assessment.

The feeling is by no means rare among property owners, that if their property is assessed at its full value their taxes will be raised in proportion; the fact being overlooked that the amount of revenue to be raised is not affected by the amount of taxable property, and that as the amount of property increases the rate of taxation can be lowered. Governed by this mistaken idea, they are tempted to make low returns to the assessor, and the assessors, influenced by various local interests, accept these returns, and the result is that a large portion of the real estate is assessed at probably little more than half of its actual value. In stating the value of their property to the Census Marshals, the owners were aware that the valuation was not made for purposes of taxation, and were therefore more liberal in their estimates.

Doubtless an assessor is often induced to make or accept a low valuation of property by his knowledge of the general practice, and the fear that his township will suffer in the apportionment of taxes if the property therein is returned at a higher average value than that of the other townships of the same county.

This is a reasonable fear, for under the present system, all the townships in any one county, whose assessors may be disposed to obey the law and assess the property at its full value, are at the mercy of any one assessor who may not be so disposed.

The same lack of uniformity which works injustice between townships in the apportionment of county taxes, has a like effect between counties in the apportionment of State taxes. Those which make the fairest returns have the largest share of the tax to pay, and the system actually offers a premium on dishonesty.

The following table shows the amount of taxable property returned by each county, from 1865, (the year of the establishment of this department), to the year 1870:

COUNTIES.	1865.	1866.	1867.	1868.	1869.	1870.
Atlantic.....	\$2,297,980	\$4,264,339	\$4,462,206	\$4,813,303	\$4,362,871	\$4,362,871
Bergen.....	15,937,239	18,791,843	19,902,584	20,846,619	23,211,941	25,561,997
Burlington.....	24,174,837	25,869,567	25,174,688	25,984,954	29,089,991	28,820,411
Camden.....*		16,000,000	16,000,000	16,500,000	16,914,700	16,250,000
Cape May.....	2,116,000	2,675,000	2,209,000	3,200,000	3,350,000	3,600,000
Cumberland.....	10,726,000	10,388,000	10,984,000	10,450,000	11,170,000	11,552,000
Essex.....	49,509,400	69,788,725	74,920,000	84,344,000	94,373,000	100,691,000
Gloucester.....	9,657,261	11,919,000	13,500,000	12,295,800	12,590,600	12,520,000
Hudson.....	54,310,755	63,837,913	72,360,176	78,849,212	85,133,272	88,670,950
Hunterdon.....	20,829,782	25,773,040	26,209,514	26,862,058	27,312,116	27,642,530
Mercer.....	21,001,967	26,648,596	27,130,992	27,379,772	28,808,050	29,208,202
Middlesex.....	17,069,000	20,509,000	21,783,000	21,996,000	22,053,000	22,413,000
Monmouth.....	20,177,510	26,383,569	26,467,531	26,675,640	27,780,147	27,928,009
Morris.....	16,288,000	21,803,285	22,000,000	23,129,512	23,760,000	24,576,156
Ocean.....*			4,847,575	4,847,598	4,848,710	4,481,249
Passaic.....	12,870,389	16,377,658	18,918,676	21,826,900	24,205,000	26,215,609
Salem.....	14,691,528	16,437,982	16,424,041	17,356,375	17,150,394	16,181,626
Somerset.....	13,832,489	14,593,000	15,068,812	15,406,000	15,571,370	15,990,660
Sussex.....	11,904,062	16,902,000	16,669,904	16,761,062	16,435,526	16,283,555
Union.....	14,611,700	18,131,000	18,924,000	21,461,000	23,553,000	24,096,000
Warren.....*		21,381,155	22,161,313	22,160,144		
		\$148,474,672	\$175,525,012	\$502,645,949	\$533,261,261	\$549,341,031

\* No returns.

From this table it would seem that while in some counties there has been a regular yearly appreciation of property, in others there has been little or none. Part of this is doubtless real, and to be attributed to natural causes, but it cannot be doubted that much of it is due to the manner of making the assessments. Take Camden county as an instance. In 1870 the ratables were returned at six hundred and fifty thousand dollars (\$650,000) less than in 1869, and only two hundred and fifty thousand dollars (\$250,000) more than they were in 1866; and examining the records farther back, it appears that the return from that county for the year 1862, exceeded by more than three hundred and fifty thousand dollars (\$350,000), that for the year 1870! It is difficult, not to say impossible, to believe that the taxable property in Camden county has actually depreciated in the last eight years. Again: in Cumberland county the increase from 1865 to 1870, was but about eight hundred thousand dollars (\$800,000), while in Gloucester it has been nearly three million dollars (\$3,000,000), in the same time. In Salem county the amount returned for 1870 was one million dollars (\$1,000,000) less than in 1869, and three hundred thousand dollars (\$300,000) less than in 1866, four years before, and yet it is claimed that Salem is among the richest agricultural counties of the State. In Hunterdon county the increase from 1865 to 1870, was nearly seven million dollars (\$7,000,000), or more than thirty per cent., while in the adjoining county of Somerset, it was a little over two million dollars (\$2,000,000), or but about fifteen per cent. In Monmouth county the increase has been nearly eight million dollars (\$8,000,000), and it has been proportionably great in some other counties of similar geographical position, while in the counties nearer New York the rate of

increase has been much greater, especially in Essex, where, in the six years under consideration, the taxable property has been more than doubled in value. The table reveals innumerable discrepancies between counties, and the assessors' returns on file in this office show equally glaring discrepancies between the sub-divisions of counties, and it is not credible that these figures accurately present what they profess to. It is in the highest degree improbable that while the property in one county increases in value regularly and steadily, year after year, that of another county, possessing the same advantages of soil, situation and railroad facilities, should remain, for five or six years, stationary, or nearly so. This can only be attributed to the manner in which the assessments are made, and no argument is needed to show the injustice done by such a system of valuation. When the annual State taxes are levied upon the amount of valuables as returned for the previous year, those who have attempted to make a fair and honest valuation must bear the heaviest part of the burden, and comfort themselves with the reflection that "virtue is its own reward."

In addition to the injustice done by placing a low valuation upon so much of our property, the practice has the evil effect of unfairly representing to those abroad the condition of the State.

It is within our power, by properly valuing the property in the State, to so reduce our rate of taxation as to improve upon the enviable position we already hold, compared with surrounding States.

Toward the close of the last session of the Legislature, a bill, designed to remedy some of the evils of the present system, was introduced, but, the time of adjournment being so near, it was deemed best to defer the consideration of it until a future session.

This bill provided for the establishment of a board of commissioners in each county, whose duty it should be to assess all the real estate in the county at its full value, making such a valuation as would be fair and equitable between the several townships or wards; such valuation to be taken as the basis of taxation for three years, not to be changed during that time, except in the case of the erection of buildings or other actual additions to the real estate, which additions should be valued yearly by the assessors at the time of making their annual assessment of the personal estate. The returns from the several counties should in turn be submitted to a State board of commissioners, to be so adjusted as to be fair and equitable between the several counties.

Systems similar in general character to the one embodied in this bill, are found to work satisfactorily in other States, and though this may not be the best plan that could be devised, there can be no doubt that the present practice in this State is so objectionable,

and the benefits to be derived from an improved system are so great, that the subject is well worthy the careful consideration of the Legislature.

An unsuccessful effort was made in the past year to induce a compliance on the part of the assessors throughout the State with the law which requires that they "shall make and transmit to the Comptroller in each year, a statement of the county, poor, road and all other taxes assessed within their respective townships; and the attempt was also made to procure detailed statements of the deductions made for bonds and mortgages, and other debts, from the assessed value of property.

Had these attempts been successful much valuable information would have been obtained, which is not procurable through any other channel, and which the law provides shall be furnished by the assessors; but unfortunately there is no penalty attached to a non-performance of this duty, and the assessors, with very few exceptions, wholly neglect it. There should be some means provided by which the law in these cases could be enforced.

The cases, referred to by my predecessor in his last report, as in dispute between the State and certain railroad companies are still undecided, and no results can be reported at this date.

Advertisements were published as required by law in the Trenton papers for proposals to furnish the coal needed during the coming winter for the use of the Legislature. The contract was awarded to Messrs. Pickel, Laning & Co., theirs being the lowest bid received. They furnish 150 tons of stove coal, delivered at the State House, for eight hundred and ninety-five dollars (\$895.)

Copies of the abstracts of ratables furnished by the several boards of assessors for the year 1871, the most of them very incomplete in detail, are appended to this report.

All of which is respectfully submitted,

A. L. RUNYON,  
*Comptroller.*