

**BIENNIAL REPORT OF THE  
AUDITOR OF THE STATE  
OF WEST VIRGINIA, FOR  
THE YEARS 1887 AND 1888**

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Biennial Report of the Auditor of the State of West Virginia, for the Years 1887 and 1888 by P. F. Duffy

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**P. F. DUFFY**

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BIENNIAL REPORT  
OF THE  
A U D I T O R

OF THE

~~STATE OF~~ STATE OF WEST VIRGINIA, *Auditor  
office*

FOR THE

YEARS 1887 AND 1888.

P. F. DUFFY, AUDITOR.



CHARLESTON, W. VA.:  
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1888.

# BIENNIAL REPORT.

## OF THE

# AUDITOR OF STATE, 1887-8.

STATE OF WEST VIRGINIA, AUDITOR'S OFFICE,  
CHARLESTON, January 2, 1889. }

To His EXCELLENCY, E. WILLIS WILSON,  
*Governor of West Virginia.*

SIR:—In accordance with the requirements of law I have the honor, herewith, to submit the report of this department for the two fiscal years preceding, beginning October 1, 1887, and ending September 30th, 1888.

The receipts at the treasury for the fiscal year ending September 30th, 1887, were: \$ 1,516,020 58  
The balance on hand at the end of the preceding year, was..... 368,001 80  
Making a total of.....\$ 1,684,022 38  
The disbursements during the same period were..... 1,324,116 55  
Leaving a balance at the end of the year, 1887.....\$ 359,905 83

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30, 1887:

NAME OF FUND.	Balance on hand Sep- tember 30, 1886.....	Receipts during the year ending Sep-tem- ber 30, 1887.....	Total including bal- ance.....	Disbursements during the year ending Sep- tember 30, 1887.....	Balance to the credit of each fund Sep- tember 30, 1887.....
The State.....	\$ 4,584 88	\$ 817,444 56	\$ 822,029 44	\$ 791,151 00	\$ 20,878 44
The General School.....	281,057 49	838,232 44	719,283 93	417,957 96	311,331 92
The School.....	1,961 76	14,058 37	26,020 07	18,351 47	1,668 60
The Public Building.....	80,398 06	82,285 21	112,683 27	96,636 10	16,027 17
<b>Totals.....</b>	<b>\$ 368,001 80</b>	<b>\$ 1,516,020 58</b>	<b>\$ 1,684,022 38</b>	<b>\$ 1,324,116 55</b>	<b>\$ 359,905 83</b>

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The receipts during the year ending September 30, 1888, were.....	\$ 1,206,119 71
The balance on hand at the end of preceding year was.....	859,905 83
Making a total of.....	\$ 1,565,025 54
The disbursements during the same period were.....	\$ 1,227,288 98
Leaving a balance at the end of the year 1888.....	\$ 337,736 56

The following statement will show the receipts, disbursements and balances pertaining to each of the funds, for the fiscal year ending September 30, 1888:

NAME OF FUND.	Balance on hand Sep- tember 30, 1887.....	Receipts during the year ending Septem- ber 30, 1888.....	Totals including bal- ance.....	Disbursements dur- ing the year ending Sep- tember 30, 1888.....	Balance to the credit of each fund Septem- ber 30, 1888.....
The State.....	\$ 30,878 14	\$ 779,000 21	\$ 809,878 35	\$ 756,903 56	\$ 52,974 80
The General School.....	311,331 92	370,715 67	682,047 59	402,236 48	279,811 16
The School.....	1,668 80	43,744 00	45,412 80	40,482 00	4,930 80
The Public Building.....	16,027 17	1,859 82	17,887 00	27,987 00	
Totals.....	\$ 359,905 83	\$ 1,205,119 71	\$ 1,565,025 54	\$ 1,227,288 98	\$ 337,736 56

The estimate of receipts for the year 1887, for the State fund was \$485,850, while the actual receipts were \$817,444.56. In the amount of actual receipts, however, were included \$50,000, temporary loans from banks, \$18,000 borrowed from the School Fund, \$56,779.00 transferred from the Public Building Fund and \$96,688.32 received from railroad companies on account of county, district and municipal taxes in excess of estimate for those purposes, which amounts, if deducted from the amount \$817,444.56, will make the actual receipts at the Treasury from the several sources of revenue for the State fund \$595,977.24 or \$110,127.24 more than the aggregate estimate for this year. I would here observe in reference to the estimate made for this year (1887) that a greater amount was realized from license taxes than was expected, on account of the change in the law relating to the assessment of and return of these taxes, which change took effect in that year. The receipts for this year were also materially increased beyond estimate by payments into the Treasury from the Sheriffs, in advance of the time required by law. It may be remarked in this connection that the amount received on account of Sheriffs in arrears for taxes prior to the year 1885, is shown in the table of actual receipts to be a considerable sum, and much larger than was estimated or anticipated.

The estimate for the year 1888, for the State fund was \$447,850.00, while the actual receipts were \$779,000.21. In the amount of actual receipts however, were included \$27,687.00 transferred from the public building fund, \$75,000.00, temporary loans from banks, and \$96,332.53 received from railroad companies on account of county, district and municipal taxes in excess of the estimate made for those purposes, which amounts if deducted from \$779,000.21, will make the actual receipts at the Treasury from all sources of rev-

AUDITOR'S REPORT.

V

enue for the State Fund \$579,980.68 or \$132,130.68 greater than the estimate for this year. The actual receipts at the Treasury from general State, License and charter taxes during this fiscal year exceeded the estimated receipts from these sources \$128,565.30. This fact, together with receipts from other sources not embraced in the estimate for the year, will account for the sum of \$132,130.68 above stated.

The estimated probable receipts at the treasury for the fiscal year ending September 30, 1889, are as follows :

For the State fund.....	\$ 625,500 00
To which add balance on hand.....	52,974 80
Making a total of.....	\$ 682,474 80
The estimated charges for that year are.....	612,565 89
Leaving a probable balance of.....	\$ 69,909 11
The estimated receipts for the general school fund.....	\$ 350,490 69
Add balance on hand.....	279,811 16
Making a total of.....	\$ 630,301 85
The estimated receipts for the school fund are.....	\$ 16,500 00
Add balance on hand.....	4,950 60
Making a total of.....	\$ 21,450 60

The estimated probable receipts at the Treasury for the fiscal year ending September 30, 1890, are :

For the State fund.....	\$ 605,500 00
Add estimated balance on hand.....	69,909 11
Making a total of.....	\$ 675,409 11
The estimated charges for that year are.....	566,920 69
Leaving a probable balance of.....	\$ 108,478 42

LOANS TO THE STATE.

During the two years, 1887 and 1888, it became necessary, in order to meet the unusually large appropriations made by the last Legislature, to borrow \$143,000.00, of which sum \$125,000.00 was borrowed from banks and \$18,000.00 from the Board of the School Fund, all of which amounts have since been paid, and in addition thereto the sum of \$87,545.46, on account of claims filed by sheriffs prior to 1885. There has also been paid \$7,000.00 on account of the \$59,000, which was borrowed from the board of the school fund during the years 1885 and 1886. It is evident that if any extraordinary appropriations be made by the Legislature, payable out of the State fund, the estimated receipts into that fund for the next two years will not allow further payments on account of the State's indebtedness.

TAXATION.

Article X of our State Constitution provides, that taxation shall be equal and uniform, and that all property, both real and personal,



shall be taxed in proportion to its value. No species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value. The total value of real estate in West Virginia for the year 1888, as shown by Table "V" of this report, is \$119,414,434.00, and the personal property of every kind, \$44,469,225.00. It seems that if a just and fair valuation could be obtained, that the wealth of our State in personal property would equal, if it did not exceed, that of real estate. Owing to the fixed and tangible nature of the latter, it is more easily reached and its approximate value ascertained by the commissioner or assessor, but it is different with a large proportion of personal property, consisting of money, bonds, stocks and other securities, which as a rule, yields large profits and which, in a great measure escapes taxation. It is no difficult matter in this age of progress and improved business methods, to place this property beyond the reach of the assessor. Some means should, if possible, be devised and adopted by which such property may be properly listed and made to share its just proportion of the burdens of the government. Every one who enjoys the security and protection of government, either for his person or for his property, ought to contribute to the support thereof.

#### TAX ON COLLATERAL INHERITANCES.

An act to impose a tax on collateral inheritances, distributive shares and legacies, was passed February 24, 1887, which imposes a tax of two and one-half per cent. upon such property as may pass by will, deed, grant, gift, &c., to persons other than the decedents and certain relatives of the deceased. Such tax is to be paid to the clerk of the county court and by him paid to the auditor on the first day of June and the first day of December in each year. The tax received from this source for the year 1888 amounted to only \$36.24, but this fact should not be assigned as a reason for repealing the law. I have no doubt the receipts from this kind of tax will increase from year to year. The tax is a just one, and only falls upon those who can easily bear it.

#### CRIMINAL CHARGES.

There was expended on this account, during the fiscal year ending September, 1887, \$117,632.46, and for the fiscal year ending September, 1888, \$65,882.97, or \$183,415.43 for the two years.

The costs against the State on this account have been steadily increasing up to the last year, 1888. By an act passed May 6th, 1887, a source of great abuse was removed in limiting the number of witnesses before a justice, in cases of felony, to five, but as the act took effect ninety days after its passage little benefit was derived therefrom for the year 1887. In the estimate of probable charges for the years 1889 and 1890, I have placed the amount necessary for defraying criminal charges at \$85,000.00 for each of said years. Notwithstanding the fact, that in auditing claims of this character I have exercised great care and have only rejected those

charges which appeared to be improper and illegal. It has been claimed by some that I have been over zealous in looking to the interest of the State in this matter. To such as may entertain this opinion I have only to say, that I have sought to perform the duties of this office, which are laborious and responsible, with diligence and fidelity, and a purpose single to the interest of the State and the rights of the people. I have invariably conformed to the law as I understood it, and as it was interpreted by the Attorney General. I have no hesitancy in saying that under our laws the fees allowed in criminal prosecutions, to officers, witnesses, jurors and other attendants upon court are not unreasonable, and no retrenchment can be looked for in this direction. A Sheriff or other officer receives one dollar for making an arrest, for conveying a prisoner to jail or from one jail to another or to the Penitentiary for each mile going and returning, ten cents. The officer is allowed for the support of the prisoner during the removal and for assistance to make the arrest or effect the removal, such charge as may have been necessarily incurred by him, to be shown by his own affidavit, and where he has assistance, by the affidavit of each person employed by him; such charges for assistance not to exceed one dollar per day for each person so employed, and not to exceed where it is conveying a prisoner, ten cents per mile going and returning for each guard, and one dollar for impanneling a jury. There are several fruitful causes of cost attending criminal proceedings, among which may be included, frequent continuances, changes of venue, delays for various reasons from day to day and from week to week, during the pendency of cases in court with a large number of witnesses in attendance, many of whom, doubtless are immaterial and unimportant. The finding of indictments without sufficient grounds therefor, also adds considerable to the expense incident to these proceedings.

Much difficulty is experienced at this office in the examination of sheriffs' and constables' accounts for services rendered in the arrest, trial and conveyance of persons charged with felony. In a great measure this trouble is caused by the loose and improper shape in which a large number of the claims are made out, but in some cases there is uncertainty as to the proper construction of the law relating thereto. Among the latter I would instance the statute prescribing the allowances attending the arrest and conveyance by an officer, of a person charged with felony. By some the opinion is held that the guard assisting in the arrest of the person is entitled to only one dollar per day, including his expenses. It has been the custom of this office to allow the per diem of one dollar for the guard, *exclusive* of his actual and necessary expenses. It has been insisted upon by many that the guard assisting in the conveyance or removal of the prisoner is entitled, under the law, to the same mileage as the officer. The practice of this office has been to allow for the guard's assistance in this case, one dollar per day in addition to his actual and necessary expenses, which allowances, together, must not exceed the mileage of the officer.

In order to obviate the perplexity incident to the examination of such claims by the Auditor, and to save expense and delay attend-

ing payment to the claimants, I would suggest such a revision of the law as would make its meaning absolutely clear on the points about which there is doubt, and the adoption of a suitable and uniform form of account for this class of claims.

#### RAILROADS.

It affords me much pleasure to note the fact that the railroads in the State generally, have been exceedingly prompt in the payment of their taxes into the Treasury. With but three exceptions all the companies made full payment of the taxes assessed against them for the year 1887, within the time required by law. The companies which failed to do so, are the Laurel Fork and Sand Hill, Paint Creek and Hawks Nest. The delinquent taxes of these roads are in the hands of Sheriffs for collection. The assessed value of this property for the year 1887, was \$15,185,650.46. The amount of General State tax collected thereon, was \$36,800.95, General School tax \$14,756.36, County tax \$100,023.85, District tax \$62,885.06 and Municipal tax \$13,423.62. Total for all purposes, \$227,978.84.

#### FORFEITED LANDS.

In my report for the years 1885 and 1886, I called attention to this subject, and I now again most respectfully and earnestly recommend that the law with reference to the sales and redemption of forfeited lands be amended, so as to require regular and stated reports to be made to this office, showing how each tract or lot of land was disposed of, together with all the material facts connected therewith, which information is essential to enable this office to make a full and complete record, so that the commissioner of school lands may be properly charged with the amounts due the State from him. I would suggest that such legislation be enacted as will require this class of lands to be sold for cash, as much trouble and delay result from sales on credit. The primary object of the law should be to have the lands placed on the land books of the respective counties so that they may be made to pay their share of the State, county and district taxes, as no taxes are charged or are chargeable thereon while the title is vested in the State, except such as are redeemed or purchased by the former owners.

#### MARRIAGES, BIRTHS AND DEATHS.

An act was passed at the last session of the Legislature, giving to the State Board of Health the supervision of the State System of registration of marriages, births and deaths, and making the secretary of said Board, Registrar of Vital statistics, who is required to make and publish a report of the vital statistics of the State along with his report as Secretary of the State Board of Health. Under this law it is made the duty of the County Clerks to render annually to the Registrar of vital statistics a full and complete report of all marriages, births and deaths which occur in their respective counties. I would particularly call attention to the fact that a former