

**REPORT OF THE AUDITOR  
OF THE STATE OF SOUTH  
DAKOTA FOR THE YEAR  
ENDING JUNE 30, 1900**

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Report of the Auditor of the State of South Dakota for the Year Ending June 30, 1900 by  
Various

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**VARIOUS**

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OF THE STATE OF SOUTH  
DAKOTA FOR THE YEAR  
ENDING JUNE 30, 1900**



**REPORT**

-OF THE-

**AUDITOR**

-OF THE-

**State of South Dakota**

-FOR THE-

**Fiscal Year Ending June 30, 1900**

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## LETTER OF TRANSMITTAL

OFFICE OF STATE AUDITOR, }  
PIERRE, SOUTH DAKOTA, }  
December 1, 1900.

*Honorable Andrew E. Lee, Governor.*

SIR:

I have the honor to submit herewith the annual report of the auditing department of the state for the fiscal year ending June 30, 1900.

The usual arrangement has been followed in making up the report. the detailed exhibit of warrants issued comprising Part I.

The proceedings of the state board of assessment and equalization, together with the abstract of assessment constitute Part II.

Through the courtesy of the county auditors and treasurers and the public examiner, it has been made possible to present some very interesting and valuable statistical data relating to county affairs, which has been added as an appendix and constitutes Part III.

### APPROPRIATIONS.

The total amount of warrants issued on the general fund during the year is \$650,672.58, the largest sum ever expended in a single year in the history of the state. The necessity for this large expenditure was pointed out in the letter accompany-

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ing my previous report and was occasioned very largely by the erection of new buildings at the various state institutions.

The expenditures for the present fiscal year, while they probably will not be as large as those of the preceding year, will still make a large sum, the expense of a legislative session being added to the ordinary expenses.

The legislature at its coming session, will be called upon to make appropriations for the erection of a number of new buildings, in addition to providing for the completion, furnishing and equipment of those already or nearly completed.

From estimates furnished by various managing boards, it will require approximately \$600,000 to cover the cost of maintaining the state government for the next fiscal year, including the erection of new buildings. For the following year probably \$500,000 will be required.

#### DEFICIENCY CLAIMS.

In addition to the regular appropriations mentioned above, there are on file in this office claims for

#### WOLF BOUNTY

amounting to over \$25,000, that have not been paid for want of an appropriation.

Owing to the ambiguity of the appropriation section of the wolf bounty act, no warrants were issued in payment of bounties until a case had been submitted to the courts. In accordance with the opinion rendered by the Supreme Court in the case of the Meade County Bank vs. J. D. Reeves, state auditor, \$15,000 has been paid out for bounty on animals killed under the provisions of the bounty law and there are still left more than \$25,000 worth of claims unpaid.

Whether the law should be continued in force, is a matter for the legislature to determine, but if so, provisions should certainly be made to pay all claims promptly upon the filing of

the proper certificates. The state having held out inducements to parties to engage in the slaughter of these obnoxious animals, is morally bound to pay all claims that have been earned in good faith.

#### RETURN, OF SOLDIERS.

A number of counties, banks and individuals have filed claims against the state for money advanced for the purpose of defraying the expense of transportation from San Francisco to their homes in this state, soldiers of the First South Dakota Regiment U. S Volunteer infantry, after their return from the Philippine Islands. The money was so advanced upon the general understanding that the legislature would reimburse the parties for all sums thus expended. The state can well afford to make an appropriation to repay those who have advanced the money necessary to bring the soldiers home without cost to themselves, in this manner giving expression, in a measure, to the appreciation of the glory and honor their gallant conduct, while in the service of their country, has reflected upon the state that sent them out.

The total amount of these claims, though not all have been filed with the auditor, is estimated to be about \$30,000 and I would urge that an appropriation be made to cover all such claims.

#### TRANSPORTATION OF CONVICTS.

There are also on file bills of sheriffs for expenses and fees incurred for the transportation of convicts to the penitentiary which exceeded the appropriations of previous years, amounting to nearly \$2,000.00 I would recommend that an appropriation be made to pay these deficiency claims.

#### BURIAL OF SOLDIERS.

Claims to the amount of \$300.00 or \$400.00 have been presented for expenses incurred in the burial of deceased soldiers



which have not been allowed by reason of exhaustion of the appropriation made for that purpose.

The least that the state may do to pay respect to the memories of the men who have risked their lives in the defense of their country seems to be to provide for the decent interment of their remains after death and I would respectfully urge that an appropriation be made to pay the claims now remaining unpaid on account of such burial expenses.

#### CRIMINAL CLAIMS ARISING IN UNORGANIZED COUNTIES.

Serious embarrassment has arisen in the matter of auditing and allowing claims for expenses incurred in the prosecution of criminal cases arising in unorganized counties, owing to uncertainty of the provisions of law governing the payment of such claims. The Supreme Court in the case of Lyman county vs. the State, has determined the liability of the state but has not settled whether or not, in the absence of a specific appropriation, the auditor should issue his warrant.

The attorney general has ruled that such claims may be paid from the fund arising from the levy of taxes for judicial purposes, if any such funds are received by the state treasurer, but that, in the absence of a specific appropriation, such claims may not be paid out of the general fund.

The state treasurer now has in his hands about \$1,200.00, proceeds of judicial tax levies, but this sum is far too small to pay the claims that are outstanding on account of expenses incurred in cases mentioned.

A number of counties have for a number of years past levied large judicial taxes in the unorganized counties heretofore attached to them, but very little of it has found its way into the state treasury.

It is the opinion of the learned attorney general that all sums collected for judicial purposes in these formerly unorgan-

ized counties should be turned into the state treasury by the counties making the collections.

Doubtless a greater or less portion of the tax thus collected has been expended in the payment of criminal trials originating in this unorganized territory, and if required to pay to the state all sums so collected, the county making the payment would have a claim against the state for the expenses incurred in all such cases and involve the necessity of making an appropriation sufficient to pay all such claims. I would therefore urge a recommendation to the legislature that a law be passed authorizing an adjustment or settlement of these accounts by the public examiner or other state officer and the making of an appropriation to liquidate all claims that are now properly chargeable to the state.

#### LIMITATION OF APPROPRIATIONS.

Experience has led me to believe that no appropriation should be made for a period longer than a fiscal year and that all unexpended balances at the close of the year should be turned back into the general fund. I would urge the passage of a law embodying such provisions and a repeal of all acts or parts of acts now in force extending appropriations over more than one fiscal year.

#### REVENUE AND TAXATION.

The receipts into the general fund from all sources amounted to the sum of \$493,434.59. The amount paid out on warrants was \$559,751.45, an excess of expenditures over receipts of \$66,316.86.

The receipts from the state tax exceeded those of the previous year by \$29,747.46, the result of the action taken by the state board in raising the assessment, as discussed at length in my former report. The results have vindicated the wisdom of the course pursued by the board, and the receipts at the close

of the present fiscal year will have been sufficient to pay all appropriations now in force, but there will be no surplus.

While the receipts at the close of the year will have been sufficient to meet the expenditures authorized by the sixth session of the legislature, yet, owing to the large demands that were made immediately after the beginning of the fiscal year covered by the report, at which time the appropriations for extraordinary purposes became available, and the advantage taken by the railroads and other large tax payers of the law permitting the payment of taxes in semi-annual installments, the receipts were not sufficient to enable the state treasurer to cash warrants on presentation, and in October he was forced to begin registering warrants unpaid for want of funds. These warrants have run from two to six months, bearing interest at the rate of seven per cent. per annum, the total amount of interest paid on registered warrants up to date being \$6,778.63.

It might be observed in passing that had revenue warrants been issued and the proceeds applied to the payment of these registered warrants, a very material saving might have been made to the state in the item of interest. When it was thought that an issue of revenue warrants was likely to be made, offers were made to the treasurer to float the same at the rate of four per cent. per annum. An issue of \$100,000 would have been sufficient to have permitted the payment of all general fund warrants, involving a saving of nearly one-half of the interest paid, thus demonstrating that the issue of revenue warrants when necessary to prevent registering other warrants, is a measure of economy.

It is apparent from the facts set forth above that the amount required to pay the expenses of the approaching session of the legislature, and whatever emergency appropriations may be made, will represent practically the deficit that will exist at the close of the present fiscal year, which amount can scarcely