REPORT OF AUDITING COMMITTEE FOR KENT COUNTY, MD.

CHESTERTOWN, MD., NOVEMBER 12th, 1926.

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS OF KENT COUNTY.

GENTLEMEN:

In compliance with an act of the General Assembly of Maryland, passed January 1904, and in harmony with our appointment as Auditors for Kent County, we have examined the Books, Accounts and Vouchers of the County Commissioners Office, the Board of Education, The County Treasurer Office, The Trustees of the Alms House and the Dog License Fund.

This audit deals chifly with the Levy of 1925-26, when a rate of $1. 7 on the $100.00 was declared for county purposes.

This report also gives the Source of Revenue for Kent County for 1926-27, as shown by the Books of the County Commissioners June 15th, 1926.

The Auditors submit the following recommendations—the same we submitted one year ago, and which have been plainly disregarded, and which we still contend would be to the best interest of the taxpayers of the County.

That no rubber stamps be used in signatures or countersignatures on checks or papers of any importance by any Public Official.

That the Clerk of the Circuit Court forward lists of the Court expenses to the County Commissioners and that orders be issued from that office and not paid by the Treasurer on orders direct from the Clerk of the Circuit Court.

That the County Treasurer shall, until he is relieved of all collections of taxes submit to the County Commissioners at each regular meeting a statement showing total amount of taxes collected and to be collected to date.

That the Farm containing about 320 acres and stock and implements owned and operated by the County in connection with the Alms House and valued at $10,000.00 and which has been a net loss to the tax payers of Kent County for the last thirteen years of $10,096.78 should be sold at public or private sale at once, as per bill passed by the General Assembly of Maryland, Acts of 1916, Chapter 417, Page 711, introduced by Senator William F. Russell, authorizing and empowering the sale of same.

The following letter was received by us, from the Trustees of the Alms House.

Chestertown, Md., Nov. 4, 1926.

Mr. Thomas W. Perkins, Chairman,
Auditing Committee.

Dear Sir:—

By a resolution of the Trustees of the Kent County Alms House I was directed to notify you; That the Trustees, with the consent of the Board of County Commissioners, will accept your offer of Ten Thousand dollars, net; for The Alms House Farm, excepting therefrom about Ten Acres of land surrounding the Alms House Buildings.

Yours very truly,
M. Wilbur Thomas, Secretary.

The following letter was our reply to the Trustees of Alms House letter, which appears above.

Chestertown, Md., Nov. 6th, 1926.

The Board of Trustees,
Alms House of Kent County,
Chestertown, Maryland.

Gentlemen:—

Your letter received yesterday which conveys the idea that this Committee, either individually or severally had offered your body Ten Thousand dollars ($10,000.00) or any other sum for the Alms House Farm is entirely erroneous.

One year ago we showed you with the figures from the records that the farm proposition had been a losing one for a long period of years and should be disposed of to the best bidder, and that we did then say the farm was worth about $10,000.00 in our judgement. We did advise you at that time (one year ago) that we knew a party who would give Ten Thousand dollars cash for it, but your Board saw proper to pass by the opportunity.

You know, of course that we are not in the realty business, and that our duty is to audit the financial books of the County, and that our recommendations were solely in the interest of the tax-payers.

It was no fault of ours that you could not see the advanced suggestion and after the lapse of a year we are still of the same opinion and we hope you will catch our view point and dispose of the farm which we feel is for the interest of the whole people.

Yours very truly,
Thomas W. Perkins,
J. Raymond Simpers,
J. Frank Wheatley,
Auditors.

We trust that the tax-payers of Kent County will give our report as a whole their consideration.

Respectfully,
J. Raymond Simpers,
Thomas W. Perkins,
J. Frank Wheatley,
County Auditors.

EXHIBIT NO. 1

Summary of Assessments for 1925-26 On Books in County Commissioners office.

Real and Personal	14,386,254.00 @ 1.47	$211,477.93
Extra Real and Personal	123,953.00 @ 1.47	1,822.11
Bank Sharles	'78,823.47 @ 1.00	3,788.23
Trust Companies	23,303.55 @ 1.00	233.04
Ordinary Business	141,984.59 @ 1.47	2,087.17
Domestic Corporations	13,282.60 @ 1.47	195.25
Securities	698,074.00 @ .30	2,094.22
Extra Securities	13,238.00 @ .30	39.71
		$221,737.66
Domestic Corporation since last audit	94.669.70 @ 1.47	1,391.64
Trust Companies since last audit	48,252.29 @ 1.00	482.52
Mutual Fire Ins., Co., since last audit	96.930.00 @ .30	290.30
Kent County Farm Bur. since last audit	800.00 @ .30	2.40
Real and Personal since last audit	98.550.00 @ 1.47	1,448.69
		$225,353.70
Levy for 1925 provides for Orders 1925-26		158,511.46
Levy for 1925 provides for Certificates 1924-25		48,888.09
Grand and Petit Jury, Oct. 1925, April 1926		1,685.40
Bonds and Interest		13,150.00
		$222,234.95

EXHIBIT NO. 2

A statement in detail showing how and for what purposes the Levy of 1925-26 was appropriated.

Paid by Orders issued 1925-26.

Roads and Bridges	$ 24,851.01
County Commissioners Salaries	1,500.00
Clerk to County Commissioners Salary	1,140.00
Supervisor of Assessments Salary	1,000.00
Roads Engineer Salary	1,500.00
County Treasurer Salary	1,500.00
States Attorney Salary	1,200.00
Janitor Salary	400.00
County Commissioners Office Expense	168.37
Miscellaneous	300.76
Alms House	4,297.75
Orphans Court	1,390.64
Pensions	640.00
Contract Printing	1,149.99
Health Officer and Jail Physician	733.03
Hospitals	1,967.23
Attorney to County Commissioners Salary	300.00
Extension Service	2,500.00
Schools	106,208.00
Inquisitions	250.00
Incorporated Towns	3,900.00
Easton Hospital	500.00
Bank Shares as applied to Incorporated Towns	1,114.68
	$158.511.46

Paid by Certificates issued 1924-25.

Circuit Court	1,296.63
Witness Circuit Court Oct. 1924	197.11
Witness Circuit Court April 1925	97.35
Magistrates and Constables	1,426.26
Circuit Court (Clerks Office)	2,064.77
Court House	994.01
Jail	4,457.15
Court House and Jail	2,661.61
Auditors Salaries and Expense	301.90
Kent and Queen Anne Joint Account	263.28
Refund Taxes Paid In Error	164.75
Miscellaneous	1,757.22
Wharves and Landings	411.55
Treasurers Office	968.10
Hospitals	2,703.54
Local Assessments	110.62
Registrations and Elections	2,658.52
Inquisitions	148.37
Alms House	5,232.27
Health Office and Jail Physician	97.45
Orphans Court	806.78
Morgnec Bridge	106.58
Mutual Fire Ins. Co.	166.33
Machinery for County	4,845.01
Road Work Before Levy	47.66
Pardee Trial, at Elkton, Md.	214.96
Schools, Dept. Service and Interest	7,224.67
Home Demonstrator	626.17
Public Health Association	1,611.01
Schools, for Repairs	5,121.19
County Agent, not levied for	155.27
	$ 48,888.09

EXHIBIT NO. 3 A

Summary of Assessments, Real and Personal etc., and amounts levied by County Commissioners and charged to County Treasurer, for the year 1925-26.

George W. Sutton, Treasurer

Real and Personal	4,386,254.00 @ 1.47	$211,477.93
Extra Real and Personal	123,953.00 @ 1.47	1,822.11
Bank Shares	378,823.47 @ 1.00	3,788.23
Trust Companies	23,303.55 @ 1.00	233.04
Ordinary Business	141,984.59 @ 1.47	2,087.17
Demestic Corporations	13,282.60 @ 1.47	195.25
Securities	698,074.00 @ .30	2,094.22
Extra Securities	13,238.00 @ .30	39.71
		$221,737.66
Domestic Corporations since last audit	94,669.70 @ 1.47	1,391.64
Trust Companies since last audit	48,252.29 @ 1.00	482.52
Mutual Fire Ins., Co., since last audit	96,930.00 @ .30	290.79
Kent County Farm Bur. since last audit	800.00 @ .30	2.40
Real and Personal since last audit	98,550.00 @ 1.47	1,448.69
		$225,353.70
Cash from County Commissioners, (see list below) Including 800.00, temperary loan from Dog Fund		14,686.01
Interest collected, to June 15th, 1926		1,518.24
		$241,557.95
Collected Real and Personal to 6—15—26		205,400.43
Uncollected Real and Personal to 6—15—26		205,400.43
Collected Ex. Real and Personal to 6—15—26		1,621.31
Uncollected Ex. Real and Personal to 6—15—26		200.80
Collected Bank Shares to 6—15—26		3,788.23
Collected Trust Companies to 6—15—26		233.04
Collected Ordinary Business and Domestic Corporations to 6—15—26		1,986.99
Uncollected Ordinary Business and Domestic Corporations 6—15—26		295.43
Collected Securities to 6—15—26		2,078.50
Uncollected Securities to 6—15—26		15.72
Collected Extra Securities to 6—15—26		39.71
		$221,737.66
Collected Domestic Corp. since audit to 6—15—26		1,391.64
Collected Trust Companies since audit to 6—15—26		482.52
Collected Mutual Fire Ins. Co., since audit to 6—15—26		290.79
Collected Kent Co. Farm Bureau since audit to 6—15—26		2.40
Collected Real and Personal since audit to 6—15—26		1,448.69
Cash from County Commissioners Including 800.00, temporary loan from Dog Fund		14,686.01
Interest collected to June 15th, 1926		1,518.24
		$241,557.95

George W. Sutton, Treasurer, Year 1924-25.

Uncollected June 15th, 1925.		
Real and Personal	$5,344.93	
Extra Real and Personal	231.13	
Ordinary Business and Domestic Corp. Securities	644.54	
Interest collected to June 15, 1926	108.11	
Securities	78.52	
Total		$6,407.23
Collected Real and Personal to June 15, 1926	$2,870.47	
Uncollected Real and Personal to June 15, 1926	2,474.46	
Collected Ex. Real and Personal to June 15, 1926	24.75	
Uncollected Real and Personal to June 15, 1926	206.38	
Col. Orid. Business and Domestic Corporations	238.21	
Uncol. Ordi. Business and Domestic Corporations	406.33	
Uncollected Securities to June 15, 1926	78.52	
Interest collected to June 15, 1926	108.11	
Total		$6,407.23
Balance George W. Sutton, Treas., to June 15, 1925	$5,063.11	
Taxes collected for 1925-26 to June 15, 1926	218,758.66	
Taxes uncollected for 1925-26 to June 15, 1926	6,595,04	
Interest collected for 1925-26 to June 15, 1926	1,518.24	
Taxes collected for 1924-25 to June 15, 1926	3,133.43	
Taxes uncollected for 1924-25 to June 15, 1926	3,165.69	
Interest collected for 1924-25 to June 15, 1926	108.11	
Cash from County Commissioners including 800.00, temporory loan from Dog Fund	14,686.01	
Total		$253,028.29
Total expenditures 1925-26 to June 15, 1926	$223,739.24	
Taxes uncollected 1925-26 to June 15, 1926	6,595.04	
Taxes uncollected 1924-25 to June 15, 1926	3,165.69	
Balance George W. Sutton, Treas., June 15, 1926	19,528.32	
Total		$253,028.29

We find cash$7.06 in excess of balance shown in statement.

Leonord Wilson, Treasurer, year 1922-23.

Uncollected June 15, 1925.		
Real and Personal	$3,648.82	
Extra Real and Personal	165.21	
Secuurities	19.44	
Corporations	501.90	
Interest collected to June 15, 1926	111.85	
Total		$4,447.22
Collected Real and Personal to June 15, 1926	$1,390.05	
Uncollected Real and Personal to June 15, 1926	110.53	
Insolvent Real and Personal to June 15, 1926	2,148.24	
Collected Ex. Real and Personol to June 15, 1926	4.21	
Uncollected Ex. Real and Personal to June 15, 1926	50.60	
Insolvent Ex. Real and Personal to June 15, 1926	110.40	
Insolvent Securities to June 15, 1926	19.44	
Insolvent Corporations to June 15, 1926	501.90	
Interest collected to June 15, 1926	111.85	
Total		$4,447.22

Leonard Wilson, Treasurer, year 1923-24.

Uncollected June 15, 1925.		
Real and Personal	6,588.44	
Extra Real and Personal	564.02	
Securities	50.33	
Corporations	1,098.09	
Interest collected to June 15, 1926	243.19	
Total		$8,544.07
Collected Real and Personal to June 15, 1926	$3,049.80	
Uncollected Real and Personal to June 15, 1926	1,509.60	
Insolvent Real and Personal to June 15, 1926	2,029.04	
Collected Ex. Real ond Personal to June 15, 1926	33.72	
Uncollected Real and Personal to June 15, 1926	177.84	
Insolvent Real and Personal to June 15, 1926	352.46	
Collected Securities to June 15, 1926	.30	
Uncollected Real and Personal to June 15, 1926	3.06	
Insolvent Securities to June 15, 1926	46.97	
Collected Corporations to June 15, 1926	359.54	
Uncollected Corporations to June 15, 1926	65.07	
Insolvent Corporations to June 15, 1926	673.48	
Interest collected to June 15, 1926	243.19	
Total		$8,544.07
Balance Leonard Wilson, Treas., June 15, 1925	$936.68	
Taxes collected for 1922-23 to June 15, 1926	1,394.26	
Taxes uncollected for 1922-23 to June 15, 1926	161.13	
Taxes insolvent for 1922-23 to June 15, 1926	2,779.98	
Interest collected for 1922-23 to June 15, 1926	111.85	
Taxes collected for 1923-24 to June 15, 1926	3,443.36	
Taxes uncollected for 1923-24 to June 15, 1926	1,755.57	
Taxes insolvent for 1923-24 to June 15, 1926	3,101.95	
Interest collected for 1923-24 to June 15, 1926	243.19	
Total		$13,927.97
Amount paid to County Commissioners by Leonard Wilson, Treas., to June 15, 1926	$6,295.54	
Taxes uncollected 1922-23 to June 15, 1926	161.13	
Taxes insolvent 1922-23 to Juue 15, 1926	2,779.98	
Taxes uncollected 1923-24 to June 15, 1926	1,755.57	
Taxes insolvent 1923-24 to June 15, 1926	3,101.95	
Total		$14,094.17

Over paid County Commissioners $166.20.

Itemized Statement of Amounts Received from County Commissioners. (Entered above $13,886.01)

Horace B. Derrick, half telephone	$1.55
Jesse H. Usilton, sale of old auto and shanty	50.00
M. W. Thomas, Treasurer Alms House	199.24
M. W. Thomas, Treasurer Alms House	543.63
Willis K. Hackett, board of wife	31.25
Horace B. Derrick, half telephone	2.15
Leonard Wilson, Treasurer	1,550.00
Treasurer of Md. Free School Fund	442.09
Leonard Wilson, Treasurer	300.00
R. H. Collins, P. J., fines collected	206.25
Horace B. Derrick, half telephone	2.00
Slocum, Brohown and Woolford, use of roller	53.00
Leonard Wilson, Treasurer	900.00
M. W. Thomas, Treasurer Alms House	890.94
Kent Co. Com. W. Frank Jarrell, Note	51.50
Horace B. Derrick, half telephone	2.90
M. W. Thomas, Treasurer of Alms House	867.01
W. K. Hackett, board of wife in hospital	31.25
W. T. Hicks, wharfage	55.20
Horace B. Derrick, half telephone	1.50
Gilbert B. Taylor, half telephone	3.65
M. W. Thomas, Treasurer Alms House	623.55
Thomas M. Brown, Baltimore	3.00
Nellie Boulden, taxes for Horace Graves, 6th dist.	3.31
Treasurer of Maryland, Franchise Tax	207.03
R. H. Collins, P. J., fines collected	94.05
John Hogans, P. J., fines collected	17.25
M. W. Thomas, Treasurer Alms House	108.39
Leonard Wilson, Treasurer	1,669.88
Leonard Wilson, Treasurer	259.72
Horace B. Derrick, half telephone	2.60
Election Supervisors, State Candidates fees	30.00
Election Supervisors, State Candidates fees	10.00
Election Supervisors, State Candidates fees	10.00
Horace B. Derrick, half telephone	1.50
M. W. Thomos, Treasurer Alms House	111.79
Gilbert B. Taylor, half telephone	4.50
P. M. Brooks, work by G. B. Taylor	6.80
Wm. E. Myers, taxes not assessed	1.47
J. Langrall Bros., Inc., Wharfage Quaker Neck	138.42
Election Supervisors, candidates fees	10.00
W. K. Hackett, keep wife in hospital	31.25
Chas. D. Wood, taxes not charged to Treasurer	44.35
Gilbert B. Taylor, half telephone	2.30
H. B. Derrick, half telephone	1.85
M. W. Thomas, Treasurer Alms House	353.21
Mack Blanchfield, taxes	1.79

(continued on page seven)

MILLINGTON

Miss Helen Comegys, of Wilmington, was the guest last Sunday of her cousin, Mrs. Eva Sykes.

Mr. and Mrs. H. L. Disharoon, of Philadelphia, visited friends in town, on Thursday of last week.

Mr. and Mrs. Ennis Walls and son, Roland, Bartlett, of Wilmington spent the week end with relatives in and near town.

Mr. Harry Bottomley moved last Friday from his home in South Millington, to a farm near Newark, Del. Mr. Walter Kulley moved last Tuesday from the Everett house on South Crane St., to Chestertown and Mr. Andrew Legg moved on Wednesday from his farm near town to a farm near Wilmington.

Mr. Victor Stevens, of Baltimore, was the guest last week of his parents, Mr. and Mrs. J. B. Stevens, near town.

Mr. and Mrs. J. E. Catlin, of Dover, Del., visited Mr. and Mrs. James Moore, on Thanksgiving Day.

Mr. and Mrs. Kennard Bailey, of Wilmington, and Mrs. Joseph Tyson, of Rising Sun, Md., spent several days last week with Mrs. Mary Bailey.

Miss Anna Jones, of Salisbury Normal School, was the guest last week of her parents, Mr. and Mrs. C. P. Jones.

Mss Martha Pennington, of Nevasink, N. J., and Mr. James Pennington, of Baltimore, visited their parents, Mr. and Mrs. Liston Pennington last week.

Miss Mary Donovan and Mr. William Preston, of Wilmington, spent last Sunday with Mr. and Mrs. John H. Tobin.

Miss Edna Strong returned last Saturday to her home near Rock Hall after spending a few weeks with her sister, Mrs. Merritt Brice.

Mr. Richard Comegys, of St. John's College, Annapolis, Md., was the guest last week of his parents, Mr. and Mrs. Paul Comegys.

KENNEDYVILLE

Mrs. Robert Van Dyke visited at the home of Mr. Norman Baxter near Worton a few days of last week.

Miss Edith Walls is visiting relatives in Baltimore.

Mr. and Mrs. Howard Clendaniel visited the Sesqui last week.

Mr. Edward Caldwell spent the week end with relatives.

The many friends of Miss Estella Jarvis were glad to know she was able to be home over the week end.

Miss Anna Weer, of Baltimore, visited at the home of her brother, James Weer on Saturday.

Quite a number attended the funeral of Mrs. Maggie Webbs. The family has the sympathy of the comunity.

Mr. and Mrs. Ireland spent Thanksgiving Day with Mr. and Mrs. Robert Young.

Miss Elizabeth Clayton, of Philadelphia, visited Miss Elizabeth Pennington last week.

Mr. and Mrs. Earl Nickerson entertained their relatives to a wild goose dinner on Sunday.

Professor Byron, of Lewis, visited friends here last week.

Little Miss Peggy Van Dyke is visiting her grand-mother, Mrs. Rice in Baltimore.

Mrs. Wm. Jewel spent a few days of last week in Baltimore.

Miss Mary Robinson returned to Philadelphia on Tuesday after being housed for a few days with a bad cold.

Mr. Garrett Copper, of Baltimore, is spending a few days with his sister, Mrs. Pearl Walls.

Miss Daisy Ford and Miss Della Spry spent Thanksgiving with their parents, Mr. and Mrs. Wilmur Ford.

Mrs. John Hessner spent a part of last week in Philadelphia.

Mr. and Mrs. Harry Johnston returned on Wednesday from a pleasant visit in Washington, D. C.

Among those who spent the holidays with relatives here were: Miss Reba Spencer, Miss Elizabeth Hurlock, Miss Catherine Urie, Miss Anna Rasin, Miss Mary Hill, Mr. Bert Newton and Norman Pennington.

Rev. Dr. Trout and Mrs. Shaffer spent the holidays with relatives in Asbury Park.

Mr. and Mrs. James Caldwell returned on Sunday from a pleasant visit with their son and family at St. Micheals.

Mrs. Joseph Oliff has returned home after spending a few days with her daughter, Mrs. Hedley in Chester.

HISTORY OF EASTERN SHORE

The Commerce and History departments of Washington College will continue in an efort to compile a complete history of the Eastern Shore of Maryland.

While each county on the shore has a somewhat incomplete history dealing with their own county, there is not complete history covering the nine counties. Under the students will compile this necessary data from their respective home counties. There are three students at Washington College who were winners in the Eastern Shore Societies High School Historical contest last year and they will be able to supply valuable data.

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To be well, you must keep the blood stream free from impurities. If the kidneys lag, allowing body poisons to accumulate, a toxic condition is created. One is apt to feel dull, languid, tired and achy. A nagging backache is sometimes a symptom, with drowsy headaches and dizzy spells. That the kidneys are not functioning properly is often shown by burning or scanty passage of secretions. If you have reason to suspect improper kidney functioning, try *Doan's Pills*—a tested stimulant diuretic. Users praise them throughout the United States. *Ask your neighbor!*

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HERBERT E. PERKINS, Attorney

RATIFICATION NISI

In the matter of Lorena Creighton, Lunatic

In the Circuit Court for Kent County In Equity No. 2288

Ordered, this 12th day of November 1926, by the Circuit Court for Kent County in Equity, that the Auditors Account and Report, stated and repored by S. Scott Beck, Auditor, in the above entitled cause, be Ratified and Confirmed, unless cause to the contrary thereof be shown within three weeks from the date of the first publication of said notice, viz: December 4th, 1926; Provided, a copy of this Order be inserted in some newspaper printed and published in Kent county, once in each of two successive weeks before the 29th day of November next. True Copy, ROBERT R. AYRES, Clerk Test: ROBERT R. AYRES, Clerk.

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See your dealer about this new scientific heating principle of triple-surface scientific heat fins, which make every ounce of fuel yield utmost in heating comfort. VECTO Warm Air Heater is best heating bargain next to the somewhat larger cost of Ideal ARCOLA Hot Water Radiator Heating. Easy payments. $97 (freight extra); $10 down. Write Dept. R for illustrated catalog [free].

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