Report
Of Auditing Committee
For Kent County, Maryland

Chestertown, Maryland, October 31, 1933.

To The Honorable Board of County Commissioners, Kent County, Maryland.

Gentlemen:

Complying with the Act of the General Assembly of Maryland, January 1904, we submit herewith the thirtieth Annual report of the Auditors of Kent County, Maryland, for the year ending June 15, 1933.

We have examined all records as provided by the Act and found them in excellent shape, indicating the careful manner in which they have been kept.

All bills and vouchers approved for payment have been carefully checked and compared with bank statements. There was received from all sources, including the amount on hand June 15, 1932, the sum of $299,983,-90. The Treasurer paid out -292,190.55. The balance on hand for June 15, 1933 is $7,798.35.

Below is given a summary of all receipts and disbursements for the year.

SUMMARY

Cash on hand June 16, 1932		$ 9,897.95
RECEIPTS		
Taxes Collected	$201,443.93	
Interest on Taxes	2,487.57	
Interest on Deposits	32.89	
Alms House	1,945.73	
Dog License	1,682.00	
State of Maryland	80,000.00	
Miscellaneous Items from Co. Comm.	2,498.83	
		290,090.95
Total Receipts		$299,988.90
DISBURSEMENTS		
Alms House	6,699.90	
Assessment	2,101.05	
Bonds and Coupons	135,390.00	
County Commissioners	7,004.18	
Education	59,287.09	
Election and Registration	3,553.31	
Extension Service	6,698.78	
Health	11,427.46	
Law and Order	23,868.32	
Miscellaneous	6,917.40	
Roads and Bridges	25,316.40	
Treasurer	3,944.07	
		292,173.14
Clerical difference		17.41
Total Disbursements		$292,190.55
Balance on hand June 15. 1933		7,798.35
		$299,988.90

The Exhibits following show in detail the basis and explanation for each source of revenue and the total charges to each major account.

It is useless to repeat year after year, recommendations made for the improvement of the records and simplification of office routine. This has been done repeatedly and the present methods, badly out of date, are continued in both your office and that of the Treasurer. We feel that they can be greatly simplified for the benefit of the staff as well as a large saving to the taxpayer.

Respectfully submitted,
M. deK. SMITH, JR., Chairman.
ISABEL R. NEWNAM,
REGINA R. KIRBY,
Auditing Committee.

EXHIBIT A

STATEMENT OF THE LEVY FOR 1932-33

Alms House	$ 2,000.00
Assessment	1,000.00
Bonds and Coupons	53,800.00
County Commissioners	5,250.00
Education	108,243.99
Election and Registration	000.00
Extension Service	3,300.00
Health	6,150.00
Law and Order	5,948.66
Miscellaneous	7,753.26
Roads and Bridges	21,911.64
Treasurer	2,500.00
Certificates 1931-32	48,356.10
Total	$266,213.65

EXHIBIT B

SUMMARY OF ASSESSMENTS FOR 1932-33

	Assessments	Rate	Taxes
Real and Personal	$15,243,824.00	1.47	$224,084.21
Extra Real and Personal	182,130.00	1.47	2,677.31
Bank Shares	51,291.21	1.00	512.91
Corporations	188,637.46	1.47	2,772.97
Corporations (Domestic)	000.00	1.47	000.00
Corporations (Special)	000.00	1.00	000.00
MotorMotor Vehicles	637,760.00	1.47	9,375.07
Non-Stock Corporations (Full Rate)	000.00	1.47	000.00
Non-Stock Corporations (Sec. Rate)	000.00	.30	000.00
Securities	951,036.00	.30	2,853.11
Extra Securities	18,415.00	.30	55.24
Trust Companies	535.20	1.00	5.35
Total	$17,273,628.87		$242,336.17
Since Audit June 15, 1932.			
Extra Bank Shares	231,771.51	1.00	2,317.71
Extra Corporations	97,805.71	1.47	1,437.74
Extra Corporations (Domestic)	81,071.03	1.47	1,191.74
Extra Corporations (Special)	79,378.41	1.00	793.78
Extra Motor Vehicles	60,580.00	1.47	890.53
Extra Non-Stock Corp. (Full Rate)	300.00	1.47	4.41
Extra Non-Stock Corp. (Sec. Rate)	139,390.00	.30	418.17
Extra Trust Companies	17,806.83	1.00	178.07
Total	708,103.49		7,232.15
Grand Total	$17,981,732.36		$249,568.32

EXHIBIT C

STATEMENT SHOWING AMOUNTS PAID BY ORDERS ISSUED 1932-33

Alms House	$ 1,598.40
Attorney to County Commissioners	300.00
Auditors Report	150.00
County Commissioners Salary	1,500.00
Clerk to the County Commissioners Salary	1,500.00
County Treasurer's Salary	196.22
County Commissioner's Office Expense	999.99
Contract Printing	1,000.00
Deputy Treasurer's Salary	3,253.46
Extension Service	750.00
Fire Companies	504.40
Health Office and Jail Physician	2,690.37
Hospitals	1,950.00
Incorporated Towns, Roads and Bridges	400.00
Janitor's Salary	391.36
Miscellaneous	1,402.53
Orphan's Court	490.00
Pensions	18,186.00
Roads and Bridges	1,500.00
Road Engineer's Salary	615.00
Refund of Taxes	1,200.00
States Attorney's Salary	1,000.00
Supervisors of Assessments Salary	56,000.00
Schools	2,199.96
State Department of Health	
Total	$101,277.69

EXHIBIT D

STATEMENT SHOWING AMOUNTS PAID BY CERTIFICATES ISSUED 1931-32

Alms House	$ 5,101.50
Assessments	1,101.05
Board of Prisoners	4,256.77
Circuit Court	3,080.77
Circuit Court, Clerks Office	531.06
Circuit Court, Witnesses October, 1931	351.90
Circuit Court, Witnesses Oct., 1931, Special Sessions	13.68
Circuit Court, Witnesses April, 1932	275.90
Court House	213.76
Court House and Jail	3,052.62
Charities	26.79
Hospitals	4,275.29
Incorporated Towns, Bank Shares	1,608.71
Inquisitions	497.97
Jail	53.84
Jail Supplies	1,440.96
Kent and Queen Anne Joint Account	291.10
Miscellaneous	1,095.57
Machinery for County	525.00
Magistrates and Constables	2,618.85
Orphans Court	459.60
Refund Taxes Paid in Error	12.88
Registrations and Elections	3,584.96
Roads and Bridges—Excess of Levy	2,043.13
Reformation and State Schools	1,413.94
Schools	3,287.09
Sheriff's Fees	883.97
Transporting Prisoners	1,277.73
Treasurer's Office	1,444.07
Tuberculosis Eradication	3,445.32
Wharves and Landings	731.79
Total	$ 48,997.58

EXHIBIT E

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY CLARENCE NEWSOME, TREAS., 1929-30

Kind	COLLECTED Original Assessment	COLLECTED Extra	UNCOLLECTED Original Assessment	UNCOLLECTED Extra	INSOLVENT Original Assessment	INSOLVENT Extra	Total
Real and Personal	48.17		211.58	19.19	67.84	7.53	354.31
Corporations			401.56				401.56
Motors					2,927.65		2,927.65
Securities			5.25		1.60		6.85
Total	48.17		618.39	19.19	2,997.09	7.53	3,690.37
Interest on Collected Taxes							3.25

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY CLARENCE NEWSOME, TREAS., 1930-31

Kind	COLLECTED Original Assessment	COLLECTED Extra	UNCOLLECTED Original Assessment	UNCOLLECTED Extra	INSOLVENT Original Assessment	INSOLVENT Extra	Total
Real and Personal	908.49	23.97	2,663.40	14.26	294.77	58.68	3,963.57
Corporations			131.74				131.74
Motors					1,963.49		1,963.49
Securities			10.98	3.24			14.22
Total	908.49	23.97	2,806.12	17.50	2,258.26	58.68	6,073.02
Interest on Collected Taxes							125.07

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY H. STOCKTON STARTT, TREAS., 1931-32

Kind	COLLECTED Original Assessment	COLLECTED Extra	UNCOLLECTED Original Assessment	UNCOLLECTED Extra	INSOLVENT Original Assessment	INSOLVENT Extra	Total
Real and Personal	13,633.47	181.54	11,347.65	106.42	856.52	7.18	26,132.78
Corporations	4.09		391.61				395.70
Motor Vehicles	205.21	9.36			1,856.50		2,071.07
Non-Stock Corp. Full Rate	33.40						33.40
Securities	14.32		26.31				40.63
Total	13,890.49	190.90	11,765.57	106.42	2,713.02	7.18	28,673.58
Interest on Collected Taxes							999.32

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY H. STOCKTON STARTT, TREAS., 1932-33

Kind	COLLECTED Original Assessment	COLLECTED Extra	UNCOLLECTED Original Assessment	UNCOLLECTED Extra	INSOLVENT Original Assessment	INSOLVENT Extra	Total
Real and Personal	105,310.87	2,039.48	58,812.87	446.48	151.82		226,761.52
Bank Shares	2,830.46		.18				2,830.64
Corporations	3,575.00		587.70		47.92		4,210.62
Corporations (Domestic)	1,185.15		6.55				1,191.70
Corporations (Special)	793.77						793.77
Motor Vehicles	7,417.46		2,848.14				10,265.60
Non-Stock Corp. Full Rate		4.41					4.41
Non-Stock Corp. Sec. Rate		418.17					418.17
Securities	2,572.07	51.66	153.78	3.60	130.52		2,911.63
Trust Co.	183.41						183.41
Total	183,868.19	2,513.72	62,409.22	450.08	330.26		249,571.47
Interest on Collected Taxes							1,359.93

EXHIBIT E. SUMMARY

	Taxes	Interest
1929-30	$ 48.17	$ 3.25
1930-31	932.46	125.07
1931-32	14,081.39	999.32
1932-33	186,381.91	1,359.93
Total	$201,443.93	$2,487.57

EXHIBIT F.

STATEMENT OF ALMS HOUSE AND FARM SHOWING EXPENDITURES AND RECEIPTS FROM JUNE 16, 1932 to JUNE 15, 1933.

Farm Receipts		
Sale of milk for the year	$939.80	
Sale of Lambs 12 @ $4.00	48.00	
Rebate on Gasoline	109.56	
Sale of corn 3 Bbls.	4.50	
Sale of Lambs 13 @ $4.00	52.00	
Sale of Calf 1 @ $12.50	12.50	
Tomatoes	285.35	
Sale of Calves 2 @ $6.00	12.00	
Sale of Corn 656¼ bu. @ $.30	196.82	
Sale of Wheat 447½ bu. @ $.51½ less Ins. Stor. Com., etc.	198.04	
Sale of Lambs 10 @ $4.00	40.00	
Sale of Wool 262 lbs. @ $.18	47.16	
Total		$1,945.73
Farm Expenses.		
Fertilizer and Seed	$ 232.24	
Gas and Oil	383.47	
Insurance	62.55	
Labor, Implements, Repairs, etc.	1,182.19	
Mill Feed	191.67	
Tenants share of milk	218.10	
Stock	100.00	
Total		$2,370.22
Net Loss on Farm Operations		$ 424.49
Alms House Expenses		
Clothing, Merchandise, etc.	$395.82	
Coal and freight	639.60	
Coffins	45.00	
Drugs, etc.	113.29	
Groceries, Meat, etc.	921.73	
Labor	324.95	
Lumber and repairs	116.66	
Oil, Gasoline and Paints	67.70	
Salary of Trustees	120.00	
Salary of Secretary and Treasurer	200.00	
Salary of Superintendant	400.00	
Salary of Matron	300.00	
Salary of Physician	150.00	
Seed and Fertilizer	47.21	
Stoves, Hardware, etc.	13.79	
Telephone	39.25	
Insurance	178.65	
Total		$4,073.65
Total Expense for the year of the Institution	$1,598.40	$4,498.14
Orders in Levy 1932-33	4,,416.51	
Certificates to be provided for in Levy of 1933-34		$6,014.91
Total		14.46
Unpaid Bills in 1931-32 provided in Levy 1932-33		$6,000.45
Warrants issued 1932-33 not presented for payment		443.42
		$6,443.87

EXHIBIT G.

DOG LICENSE FUND

Cash Balance on hand June 16, 1932	$ 243.63	
Cash from sale of License from June 16, 1932 to June 15, 1933	1,682.00	
		$1,925.63
Total Disbursements, loss of Stock, Poultry, etc.	$1,841.18	
Check outstanding June 15, 1933	1.25	
	$1,839.93	
	85.70	
Balance on hand June 15, 1933		$1,925.63

EXHIBIT H

CASH ITEMS HANDED OVER TO THE TREASURER FROM COUNTY COMMISSIONERS YEAR 1932-33.

Check from J. D. McVean, one half Tel. Toll and extra calls	$ 2.00
Check from State of Maryland, for fighting forest fires	8.57
Check from Michael Schloss, 1931 taxes on Baltimore Eastern Shore Ferry Co., sold to Co. Com.	282.28
Check from Clarence Newsome, Treas. 1930 Taxes	100.00
Check from G. Edw. Gillespie, Board of patient at Eastern Shore State Hospital	31.25
Check from Wm. B. Usilton, P. J. Fines	55.85
Cash from T. H. White, one months rent of property bought by County at Tax Sale	5.00
Check from Geo. E. Hicks, P. J. Fines	6.20
Check from J. D. McVean, one-half Telephone calls	1.80
Check from Wm. A. Wheatley, P. J. Fines	48.00
Check from Clarence Newsome, Treas. Special Account Tax Sales	258.25
Check from Chas. R. Kerr, P. J. Fines	8.85
Check from M. Eliz. Falls, Board of patient at Eastern Shore Hospital	115.61
Check from J. D. McVean, one-half Telephone Calls	1.50
Check from Treasurer of Maryland, Franchise Tax	14.00
Check from State Department of Forestry, to ½ amount collected in August 1932 from persons responsible for starting forest fires	1.31
Check from J. D. McVean one-half Tel. Toll and extra calls	1.85
Check from Robert A. Shallcross Clerk, for Record Books, Supplies and Prem. on Bond clerks office	269.82
Check from Treas. of Maryland, Franchise Tax	15.00
Check from Mack Blanchfield for redeeming property	5.55
Check from Wm. B. Usilton, P. J. fines	100.00
Check from Ed. Gillespie, Board of Patient at Eastern Shore Hospital	31.25
Check from Wm. A. Wheatley, J. P.	4.75
Check from Robert A. Shallcross, Clerk, Refund for costs, State versus Hopkins	13.20
Check from Mayor and Council for Bond and Coupons paid in error	325.00
Check from Wm. A. Wheatley, J. P. fines in excess of costs	42.00
Check from Chas. R. Kerr, J. P. fines as J. P. for quarter	29.40
Check from J. D. McVean, one-half Tel. Toll	1.50
Check from S. Scott Beck, Admr. for board of Patient at Crownsville State Hospital	49.07
Check from Treasurer of Maryland, Franchise Tax for Oct.	40.50
Check from J. D. McVean, one-half Tel. Toll and extra calls	3.55
Check from State Department of Forestry, one half amount collected in claims	1.50
Check from Arthur P. Newsome, J. P. excess fines	8.00
Cash from Arthur P. Newsome, J. P. on ordinary business	29.25
Check from Treas. of Maryland, Franchise Tax Corp.	1.60
Check from J. D. McVean, one half Tel. Toll and extra calls	17.34
Check from G. Edward Gillespie, for board of patient at Eastern Shore Hospital	7.60
Check from State Department of Forestry, one half expense fighting forest fires	7.50
Check from Treas. of Maryland, Franchise Tax	26.40
Check from Wm. B. Usilton, P. J. Fines and costs	15.43
Cash from Geo. Martin, Taxes due on property bought by Co. at Tax Sale	4.50
Check from J. D. McVean, one-half tel. toll and transferring phone	15.00
Check from Wm. A. Wheatley, J. P. fines collected in Criminal case	5.55
Check from Chas. R. Kerr, P. J. fines	75.00
Check from Commissioners of Queen Anne Co. for cost in removal case	3.00
Check from Treas. of Maryland, Franchise Tax on ordinary business corp.	1.50
Check from J. D. McVean, one-half Tel. Toll	
Cash from Dr. E. A. Scott, Atty., acting for Co. Comm. part payment of property sold	15.00
Check from J. D. McVean, one half Tel. Toll and calls	2.10
Check from Treas. of Maryland, Franchise Tax	23.00
Check from Wm. B. Usilton, P. J. fines	15.85
Check from Wm. A. Wheatley, P. J. fines	6.00
Check from J. D. McVean, one half Tel. Toll	1.50
Check from Treas. of Maryland Expense fighting forest fires	11.70
Check from J. D. McVean, one half Tel. Toll	1.50
Check from Clarence Newsome, Treas. for 1930 Taxes	339.30
Total	$2,498.83

EXHIBIT I

LOANS

Note to Third National Bank, July 15, 1932 for	$ 593.99 for 60 days
Note to Chestertown Bank July 15, 1932 for	593.99 for 60 days
Note to Peoples Bank July 15, 1932 for	594.00 for 60 days
Note to F. G. Usilton July 15, 1932 for	594.00 for 60 days
Note to First National Bank of Balto., June 21, 1932 for	10,833.15 for 90 days
Note to Kent Co. Sav. Bank Mar. 24, 1933 for	19,700.00 for 90 days
Note to Kent Co. Sav. Bank May 2, 1933 for	9,850.00 for 90 days
	$42,759.13

AMOUNTS PAID ON THE ABOVE NOTES

September 15, 1932 to the Third National Bank	$ 600.00
September 15, 1932 to the Chestertown Bank of Md.	600.00
September 15, 1932 to the Peoples Bank	600.00
September 15, 1932 to the F. G. Usilton	600.00
September 26, 1932 to the First National Bank of Balto.	11,000.00
	$13,400.00

EXHIBIT J

STATEMENT OF DISBURSEMENTS BY COUNTY TREASURER PAID

Account	1932-33 Orders 1932-33	Certificates 1931-32	Total
Alms House	$ 1,598.40	$ 5,101.50	$ 6,699.90
Assessment	1,000.00	1,101.05	2,101.05
County Commissioners	5,136.21	1,867.97	7,004.18
Education	56,000.00	3,287.09	59,287.09
Election and Registration		3,553.31	3,553.31
Extension Service	3,253.46	3,445.32	6,698.78
Health	5,748.25	5,679.21	11,427.46
Law and Order	5,989.42	17,878.90	23,868.32
Miscellaneous	3,706.36	3,211.04	6,917.40
Roads and Bridges	20,377.09	4,939.31	25,316.40
Treasurer	2,500.00	1,444.07	3,944.07
Total	$105,309.19	$51,508.77	$156,817.96

EXHIBIT K.

BONDED INDEBTEDNESS OF KENT COUNTY, MARYLAND

Name of Bonds	Date Issued	Original Issue	Outstanding 6-15-33	No. of $1000 Bonds paid yearly 6-15-34	6-15-35	6-15-36	6-15-37	6-15-38	6-15-39	6-15-40	6-15-41	6-15-42	6-15-43	6-15-44	6-15-45
Kent County Public School 5%	1-1-15	48,000	6,000	3	3										
Galena, Fairlee and Chestertown Public Schools 5%	8-1-16	18,000	2,000	1	1										
Lateral Roads 5%	7-1-24	17,000	4,000	4											
Lateral Roads 5%	7-1-25	17,000	7,000	3	4										
Lateral Roads 5%	7-1-26	17,000	9,000	2	3	4									
Rock Hall Public School 5%	7-1-27	15,000	7,000	2	2	3									
Kent County Public Road 4½%	7-1-29	900,000	660,000	80	80	80	80	80	80	80	80	20			
Public Slag or Stone Road 4½%	7-1-29	100,000	100,000									10	10	10	10
School Bonds			15,000	6	6	3									
Road Bonds			780,000	89	87	94	90	90	90	90	90	30	10	10	10
Total			795,000	95	93	97	90	90	90	90	90	30	10	10	10

Principal of Kent County Public Road Bonds is paid by State of Maryland from Gasoline Tax.

EMERGENCY RELIEF IN EDUCATION HERE

KENT COUNTY TO SHARE FEDERAL FUND

The members of the committee on Emergency Relief Work in Education for Kent County held their first meeting in the office of the County Superintendent of Schools on Monday, November 13 for the purpose of discussing ways and means for the development of the Emergency Relief Work in Education. Members of the committee attending the meeting were County Superintendent of Schools, Louis C. Robinson; Mrs. Margaret R. Massey, Executive Secretary of the County Welfare Board; County Agent J. C. McVean; Miss Helen Schellinger, County Home Demonstration Agent, and Dr. Gilbert W. Mead, President, Washington College. Dr. J. D. Blackwell, representing the State Department of Education in the development of the State Emergency Relief Work in Education in cooperation with the State Emergency Relief Administration, also attended the meeting. A letter of authorization for the Maryland program and setting forth the purposes of the Emergency Relief Work in Education and the discussion of the Maryland plans as approved formed the basis for the conference. The provisions for Relief Work in Education are: that Federal Emergency Relief funds may be used to pay work relief wages to unemployed teachers qualified to teach persons 16 years of age or over; the proposed classes being in agricultural, commercial, home-making and industrial subjects, the reading and writing of English to persons unable to read and write, and physical education. A limited amount of funds is available for Vocational Rehabilitation.

While the total amount of funds available to Maryland is somewhat limited, being based on the number of of Maryland families on relief as compared to the total in the U. S. and the funds available to Kent County small, being based on the total number of seventy-four families on relief as compared to the total number of such families in the counties of Maryland, it was decided that such work as was demanded by Kent County residents would be offered in so far as funds would permit, and provided unemployed qualified County teachers are available. It was also decided that meetings would be held for the purpose of explaining the work fully to persons who might be interested in meeting once each week, either in the morning, afternoon or evening for two hours during November and December and in securing enrollments. No tuition fee will be charged.

Classes to be organized provided there is a sufficient demand and sufficient funds and unemployed teachers available include business English and letter writing, mathematics for persons desiring training in industry, blueprint reading, present day social problems, care of infants, reconditioning old clothing, home nursing, home management, meeting the needs of the home on reduced budgets, preparation of foods, sewing, unit courses in such agricultural subjects as caring for the dairy herd, care and management of poultry, the growing of small fruits and vegetables; etc. It is expected that a large number of persons will take advantage of this unusual opportunity.

Two of a Kind

"Delighted to have met you. Come over one evening soon and bring your husband."

"Thank you so much, but we never go anywhere. You see, my husband is paralyzed."

"Don't mind that, dear—my husband's that way half the time himself."—London Tit-Bits.

CAR LAUNDRY
Electrically washed and polished.
TAXI SERVICE
All hours—Anywhere
TRUCK SERVICE
WM. H. COOPER
LOCAL and Long Distance

STEPHEN R. COLLINS
ATTORNEY AT LAW
Court St., Chestertown, Md.

TRESPASS NOTICE
All persons are hereby warned against trespassing on the shores, lands, or marshes of the farms of Mrs. Wm. T. Dixon and Mrs. Elizabeth W. Dixon. These properties are a State Game Preserve and are under the protection of State Game Department.
MRS. WM. T. DIXON,
MRS. ELIZABETH W. DIXON.
s30.

MONEY TO LOAN
IN SUMS TO SUIT ON GOOD REAL ESTATE.
JOHN D. URIE, Atty.
Attorney at Law
Chestertown, Maryland

MONEY LOANED
30 Days to 10 Years
Repayable in Easy Installments
Real Estate and Chattel Mortgages—Finance For Home Building and Household Furnishing.
SECURITY FINANCE CORPORATION
Office in The Enterprise Building
Chestertown, Maryland

Dr. W. H. Moyer
CHIROPRACTOR
Chestertown Maryland

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