Maryland's Finances.

REPORT OF THE COMPTROLLER OF THE TREASURY.

Oyster Receipts Greater than Disbursements.

A Healthy Condition of the Treasury of the State — A Large Balance at the End of the Fiscal Year—Steady Increase in the Assessable Basis—Compliment to Treasurer Jones.

The comptroller of the treasury transmitted to the Legislature Tuesday evening his final report.

Receipts.

The total receipts from all sources during the fiscal year amounted to $2,669,244 09, as given in detail in statement "A," in the first appendix of this report, which, added to the balance in the treasury at the end of the fiscal year 1894, viz., $550,074 47, makes the total amount in the treasury during the fical year 1895, $3,159,318 50.

The aggregate amount in the treasury for the fiscal year ended September 30, 1895, exceeded that for fiscal year 1894 by the sum of $3,140 42, and the receipts of revenue for the fiscal year 1895 exceeded the estimates by the sum of $90,684 19.

Disbursements.

The total disbursements during the fiscal year 1895 amounted in the aggregate to the sum of $2,454,750 37. This is less than the sum of disbursements for the fiscal year ended September 30, 1894, by $170,329 41.

There remained in the treasury at the close of the fiscal year ended September 30, 1895, the sum of $704,568 19, Statement "B" shows in detail the various purposes for which these disbursements were made and the acts of assembly authorizing the same.

Estimates.

The probable receipts into the treasury during the fiscal year ended September 30, 1896, as estimated in statement "C," will be $2,545,359 90, which if realized and added to the balance in the treasury at the close of the last fiscal year, would make the total amount in the treasury for the current fiscal year, applicable to ordinary purposes, the sum of $3,249,928 09.

The estimated disbursements during the same period are $2,568,222 86, as shown above in statement "D," which deducted from the estimated receipts, will leave a balance, after paying the ordinary expenses of the Legislature, of $608,705.

The receipts on account of the several sinking funds during the fiscal year were as follows :

General sinking funds	$ 24,216 70
Sinking fund for defense redemption loan	346,200 17
Sinking fund for the exchange loan 1889	6,641 38
Sinking fund for the exchange loan 1886	10,115 00
	$387,173 25

An examination of the last four reports of the comptroller will show that there has been received for the sinking funds the following amounts :

For the year 1892	$ 516,952 17
For the year 1893	403,248 85
For the year 1894	348,127 92
For the year 1895	387,175 25
	$1,660,502 19
Since September 30, 1895	25,000 00
	$1,685,502 19

Every dollar of said sum has been invested for the sinking funds.

You must find it apparent from the foregoing statements that the finances of the State are in a sound, healthful and flourishing condition, and the full compliance of the requirements of the constitution and laws of the State for the ultimate extinction of the principal of the public debt is meeting the most sanguine expectations of the people of the State and confirms the belief that the day is not far remote when the bonded obligations of the State will be wholly discharged and the property of her citizens liberated from the burden of taxation for the maintenance of any sinking fund.

Oyster Fund.

Statement "H" shows the receipts and disbursements on account of the oyster fund for the year 1895.

The receipts were $64,994 09, being greater than the receipts for the previous fiscal year by $20,345 40. The disbursements for the same period were $61,410 42, leaving a balance to the credit of said fund at the close of the fiscal year 1895 of $3,583 67.

Included in the disbursements for the fiscal year 1895 is $4,306 99 balance due on previous fiscal year; amount paid oyster inspectors, $4,885 03; one-half paid for painting numbers, $465 25, and for building new bugeye, $800; aggregating $10,457 27; when deducted from the disbursements, as shown in said statement, will show $50,953 15 as the actual disbursements on account of the maintenance of the oyster police fishery force for the past fiscal year; and instead of the apparent balance of $3,583 67, the balance should have been, after the deduction of the amounts brought over from the previous fiscal year are considered, $14,040 94.

In the report of the comptroller to his Excellency, the Governor, for the fiscal year 1894, in explanation of the deficit then shown in the oyster fund, I said: "It must be remembered the receipts and disbursements as above set forth were mainly under the operations of the (oyster) law as it existed prior to the act of 1894. The salient features of the latter act were provisions for increased revenue and decreased expenditures, and I feel assured that when the present law is in full operation the expectations of its framers and friends will be fully realized."

This report shows the receipts to have been increased $20,345 40 and the disbursements to have decreased $14,040 94 as compared with the receipts and disbursements for the fiscal year 1894.

The provisions of the present law, and the protection afforded, seems to be entirely satisfactory to the large number now engaged in this industry, and those interested would deprecate any radical change.

Productive and Unproductive Assets.

The productive assets of the State, as shown in statement "I," are $3,600,482-69, which includes the stocks and bonds held by the State, together with mortgages of the Northern Central Railway Company and amounts due from incorporated institutions, collectors of taxes and other officers of the State. The amount due the State from corporations, collectors and others is $684,812 69, all of which is more than twelve months overdue, has been placed in the hands of attorneys for collection.

The unproductive assets of the State amount to $8,099,627 99.

State Debt.

The total funded debt of the State as shown in detail in statement J was, at the close of the fiscal year 1895, $8,684,-984 24. The productive assets of the State and the investments to the credit of the sinking funds aggregate the sum $5,679,733 11 when deducted from the gross debt will show a balance of $3,005,-253 13 as the net debt of the State. In the above statement no allowance is made for amounts overdue from incorporated institutions, collectors of taxes and other accounting officers, aggregating $684,812 69, more than 95 per centum of which is collectable, nor for the difference between par value and the market value of the State assets, all of which, with a single exception, would command large premiums in any market. And in any estimate if they were treated at the market value the net debt of the State would be practically extinguished.

Assessment of Real and Personal Property.

Statement K shows the assessment of real and personal property in the several counties and city of Baltimore for the fiscal year 1895, the aggregate of which is $534,930,476, being greater by $5,792,-393 than that of 1894.

For a period of seven years there has been a gradual increase in the assessable basis of the State.

1889	$477,398,380
1890	482,184,824
1891	510,003,077
1892	515,137,528
1893	524,056,241
1894	529,138,193
1895	534,930,476

The levy for State taxes for 1895 on the real and personal property at 17½c. on each $100 amounts to $949,501 59.

Public School Tax.

Statement "L" shows in detail the levy and receipts on account of the public school tax. The levy for the fiscal year 1895 amounts in the aggregate to $561,677, which, of course, will be decreased when the abatement in the form of insolvencies, erroneous assessments, etc., are allowed. The receipts for the fiscal year 1895 amounted to $608,629 74, being less than for the previous year by $7,899 38.

The disbursement of the school tax for the fiscal year amounted to $601,088-04, being $764 47 in excess of the previous year.

Licenses, &c.

The receipts from the clerks of courts and other offices amounted to $896,100-83, being less by $2,342 23 than for the previous year.

From registers of wills there was received the sum of $143,599 82, being $23,875 84 greater than the amount received from same source the previous fiscal year.

From collectors of State tax in the several counties and the city of Baltimore there was received $908,411 18, being greater than for the previous year by $33,252 29. From railroads and other corporations there was received as a tax on their gross receipts during the fiscal year 1895 the sum of $131,788 71, being less by $4,471 59 than was received the previous year.

The receipts from the tax on the shares of the capital stock of incorporated institutions for the fiscal year 1895 were $77,495 30, being less than the previous year by $2,720 58.

Unclaimed Bank Deposits.

The act of 1894, chapter 329, provides that "in the month of October, in the year 1895, and in every second year thereafter, the treasurer of the savings bank or saving institution in the State of Maryland shall deliver to the comptroller a written statement, sworn to by him or the president of such savings bank, containing the name and amount standing to his or her credit of every depositor who shall not have made any deposit there in or withdrawn any money on their accounts for the period of twenty years next prior to the first day the preceding September; provided, that this section shall not apply to the deposit made by any person known to the said treasurer to be living. The comptroller shall communicate the statement which shall be so delivered to him to the General Assembly in his next report."

Several savings banks have complied with the requirements of the statute, and an examination of Statement "F" will show in detail the names of the savings banks, the names of depositors and the amount to his or her credit. If the General Assembly will make provisions for a general publicity of the names of depositor and the amounts of money to their credit in these banks I am confident a very considerable part of this money will be demanded by the depositors or their heirs or legal representatives. I would respectfully recommend that the General Assembly provide by law for the reverting or forfeiting, after a period of two years, to the State of all sums not demanded by depositors or their representatives.

The aggregate amount reported is very considerable, one bank having more than sixty thousand dollars. Providing for a reversion or forfeiture of this money to the State is not without precedent. Many of the States have such laws, and it could not be successfully contended to be a hardship on these banks, for already they have had the use of these sums for more than twenty years.

The State, rather than the banks, should be the beneficiary of these sums of money.

Treasurer Jones.

The very gratifying exhibit which I make of the financial affairs of our State is in a very large measure due to the sound discretion and financial ability of my associate in the Treasury department, as well as to the efficiency and promptness of the several clerks in the comptroller's and treasurer's office, whose efforts for the promotion of the welfare of the State can be safely relied upon.

In conclusion, permit me to say that if I have fulfilled the promise made when I was about to enter upon the discharge of the duties of this important office, and the service rendered has been equal to what the people had a right to demand, then I am content; for I am conscious that my sole effort has been to serve the best interest of the people of our State with fidelity and devotion.

Respectfully submitted,

MARION DEKALB SMITH,
Comptroller.

Accompanying the report are usual tables showing in detail the operation of the treasury and the condition of the various funds.

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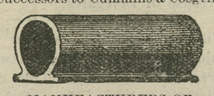
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