Lexington Dispatch. SUPPLEMENT.



Of Governor B. R. Tillman

To the General Assembly of South Carolina at the Regular Sesson, November 22, 1892.

the message of the Governor is given extend-ed circulation through the newspapers, which is not the case with the departmental reports.

THE TREASURY.

Notwithstanding the reduction in the tax levy by the preceding Legislature and a fur-ther falling off in the phosphate royalty, all claims against the State of every character have been promptly met and there is a small eash balance to the credit of the general fund. The following tables from the report of the State Treasurer will indicate clearly the condition of our finances:

CASH LIABILITIES, 31st OCTOBER, 1892.

nterest from 1st January, 1880, to 1st July, 1892, on \$268,288.15 Brown Consols llable to be issued for valid

bonds not yet consolidated :	
Balar a of appropriation	
the for \$ 88,572.78 No recially appropriated. 112,643.33	201,216.11

Sinking Fund Commission Direct Tax Fund	60,623.70
Morrill Fund. Balance Appropriations Unpaid, say Special Accounts	66.000.00 70,000.00 8,808.03
	621,389,91

CASH ASSETS, 31st OCTOBER, 1892

General Account	29,490.5
Sinking Fund Commis .on	36,861.3
Sinking Fund Commer .on.	000.0
Privilege Tax on FertA zers	~ 320.0
Department Agriculture	4 14.5
Redemption Deficiences	Tiern
Department Agriculture. Redemption Deficiences. Escheated Estates (cash)	1 D
Downer Fund	200
Direct Tax Fund.	
Morrill Fund	
Clembon Bequest one dampunt	

Net cash liability 1st Nov. 1892 ...

e

TOTAL LIABILITIES NOVEMBE

Liabilities other than each (bc. debt). Brown Consols..... Green Consols, face value.... Blue 4½ per cents.... Brown 4 per cents.... Agricultural College Scrip... Deficiency Stock outstanding..... Bonds and stock (principal with in-terest to 1st January, 1880,) \$552-584.45; fundable at 50 per cent. in from 1st January, 1880, less esti-mated invalidity, &c..... Less invalidity in the Green Con-\$5,406,606.00 Cash Liabilities 621,389.91 \$7,027,995,91 Cash Assets November 1st, 1892,..... 201,748.90 Net Liabilities November 1st, 1892.86,826,247,01changes needed in the laws governing the admission of patients, so as to prevent the
mission of patients, so as to prevent the State's charity from being abused. The Re
gents have asked for an appropriation of \$20,-
600 to enlarge the asylum so as to meet the de-
mands made upon it. The superintendent
mission or all road
assessments for railroad
commissioners.changes needed in the laws governing the ad-
mission of patients, so as to prevent the
state's charity from being abused. The Re
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600 to enlarge the asylum so as to meet the de-
mands made upon it. The superintendent
mands made upon it. The superintendent
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mands made upon it. The superintendent
enlarge the institution and the necessity for either
changing the laws governing admission or of
increasing the accommodations. The asylum
has a large number of patients who more
properly belong to the county poor house,
5,600,00Revenues
Privilege tax on fertilizers.
Sinking Fund Commissioners.
Insurance license fees.1,406.34
1,406.34"normal superoprisition for its en-
the gents have asked for an appropriation of
the institution and the necessity for either
changing the laws governing admission or of
increasing the accommodations. The asylum
has a large number of patients who more
properly belong to the county poor house,
5,600,00 Net Liabilities November 1st, 1892.\$6,826,247.01 Insurance license fees... Special Fund...... Direct tax fund received from United States Government...... Morrill fund received from United States Government Other sources..... ..\$1,262,172.44 Total ... Balance cash October 31, 1891 Total

 EXPENDITURES FOR YEAR ENDING OCTOBER Slst, 1892.
 The number of patients under treatment at present is 764. The total income of the insti-stitution from all sources has been \$115,35557, and the expenditures have been \$112,371.73.

 Legislatvie expenses
 \$42,538,19

 Public printing
 \$1,336.88

 Educational, charitable, penal and sanitary institutions and expenses 197,855.13
 \$15,345,557

 Clemson Agricultural College
 \$15,358,92

 Sinking Fand Commission warrants
 \$15,28,92

 Sinking Fand Commission warrants
 \$49,00

 Charles of the institution reach the highest de-press of efficiency and economy.

 Sinking Fund Commission warrants 649.00 to have the institution reach t Interest on public debt and expenses 357,039.37 gree of efficiency and economy. Refund taxes 8 388 61 Maintaining militia 1890-91 & 1891-92. 20,000 00 Bedemption Brown Consols expenses Direct tax claims, act 1884 818.0 Direct tax fund, including a warrant 162,280,99

LINA.

135,284.046 129,314,737 1877-1878 1878-1879 1879-1880 123,019,000 129,519,825 136 487,862 145,442,292 881-1882 150.609.804 \$83-1584 1884-1885. 144,501.184 141,070 347 887-1888. 145,420,016 1888-1889 150,602,451 1889-1890. 168,262,669 168,871,227 1890-1891.

son, November 22, 1892. The following is the full text of Governor Tilliman's message, which was delivered to the Legislature of. Tuesday, Nov. 22, 1892.: Gentlemen of the General Assembly: While the reports of the officers in charge of the different departments of the government will convey to you full information as to the State and its various departments and insti-tutions, it has been the custom for the Gov-ernor to condense and marshal the most sal-ient features of these different reports, so as to give a bird's-eye view of the situation. As the head of the government, with the daty imposed on him of exercising a general su-pervision of its entire machinery, it is proper that this should be done, the more so because the message of the Governor is given extend-the message of the of the given the more so because the message of the governor is given extend-the disincilination of the port that this should be done, the more so because the message of the governor is given extend-the disincilination of the port that this should be done, the more so because the message of the governor is given extend-the disincilination of the port the disincilination of the port that the should be done, the more so because the message of the governor is given extend-the disincilination of the port the disincili free schools are not supported as liberally as they should be, the disinclination of the peo ple to increase the free school fund, under present conditions, has kept property at a valuation of about one-half its selling price.

DEMAND FOR INCREASED ASSESSMENT.

The property of the State, if assessed according to law, would approximate \$300,0.00,000. This would double the school fund, and reduce the tax levy for the State from about 5 mills to 2½ mills. The effort of the Compmills to 2% mills. The enort of the Comp-troller to execute the laws governing assess-ments have been iargely paralyzed by the fact that real estate was assessed on the present basis in 1890 and cannot be touched for reas-sessment until 1991, unless the General As-sembly should authorize it. Had this been done last year, as was advised by both the Comptroller-General and myself, it would have greatly facilitated the refunding of the bonds; for one of the questions asked by capitalists is as to the Sta's valuation for taxation; and the fact that during the past sixteen years there has been an apparent insixteen years there has been an apparent in-crease of our property of only \$33,015,218 has created false impressions abroad as to the thrift and prosperity of the State. In provid-ing, as I hope will be done, a new system for the assessment of property. I trust that every species of property in the State will be sub-jected to the same rule and every effort made 00.00 to prevent tax dodging, which is now too pre valent. I will repeat here what I had to say on this subject in my last annual message, as l have seen no reason to change the views set forth therein:

TOWNSHIP GOVERNMENT.

"The office of county commissioners should be applished, and in place of it a government by townships substituted. Three intolligent then in each township, elected by the joters eof, should be entrusted with the mannent of the roads and bridges assessment of property in the airman of these iccal be built te a county board to manage the o hools. nances, audit accounts and order e tures. The salaries, if any, paid thes ship commissioners, or selectmen, ca termined by the voters or fixed by law. The Constitution can be changed to abolish the of-Constitution can be changed to aboing the or-103,662.21 fice of county commissioner, and these changes 258,627.00 will inevitably result in a great saving 400,000.00 each county, while there will be a corresp 33,726.57 ing increase in efficiency. Property 191,800.00 assessed at its real value, and millic_s now 717.72 hidden will be made to pay their share of taxes. This county board should also consti-tions to constitution of constitution instead

taxes. This county board should also consti-tute the county board of equalization, instead being appointed as at present by the auditor. "In this connection I suggest the propriety

THE LUNATIC ASYLUM.

THE PENITENTIARY.

RECEIPTS.

farm produce

Subsistence... Shoes

victs.

wheel well.

Clothing. Board of Directors...

Payment on DeSaussure tarm

clothing, etc., sent there have been

Balance cash on hand

DISBURSEMENTS.

worth."

While the yield of cotton on the State farm 1 should arrange for its being restored. I de-under plain limitations and in clearly defined State who desire reform and who feel the in-equality of the administration of the law

the State to be Sites STL227, a very slight in-crease over last year; and considering the de-pressed condition of our agricultural interests and the low price of our staple crop, this is a satisfactory showing. The efforts of the comptroller to have property in the State listed and assessed in accordance with the of our courts, and I wilcall attention to this matter in another place. Some of working on shares in the Congaree bottoms to this matter in another place. Some of under the statutes for the sessesments and levying of taxes are needed, and some declaratory statutes are suggested by the Atorney General, which I hope your honorable bolles will consider favorably. The following table shows the assessment is to taxe there years ince the white people have been in control: to tax taxtom during the last sixteen years; ince the white people have been in control: to tax a low price, and lunce of the superintendent of the syname diments to the since the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sixteen years; ince the white people have been in control: to taxation during the last sincertify defined tor taxation during the last sixteen

The report of the Superintendent of Educa tion shows that the free schools of the State are in as satisfactory condition as we can ever expect them to be under existing laws. :135,856 009

There are some radical defects in the system, and it will have to be remodeled and an in-creased amount of money provided if the schools are to answer the requirements and our children not grow up in ignorance. My views on this subject are so well known, and the discussion of the matter has been so gen-eral, that I do not deem it necessary to repeat them at any length here. I would only say that, in my judgment, the State can farnish education of a proper kind and quality cheap-er than it can be done through private effort. er than it can be done through pirt with every energy towards perfecting the system. The present system is a humbug, and totally in-adequate for the purposes designed. The re-port of the State Superintendent of Educa-tion, who is a painstaking and zealous officer, shows a decreased attendance of puppils last shows a decreased attendance of pupils last year as compared with the previous year amounting to 2,810, buy, from extended and intimate association with the people in every county during the last summer, I know that there is widespread and deep interest on the subject of education, and that the General Assembly will merit and receive the approbatton of the masses in anything that they may do to give us better schools. The times are stringent and money very scare, but all along this line all necessary increase of tax-ation will be cheerfully borne, provided the schools are run sufficiently long and proper teachers provided.

THE SOUTH CAROLINA COLLEGE.

This institution, which has been in exist-ence for nearly one hundred years, and has been the head of our educational system, is not is a satisfactory condition. The attempt to make it a university some years ago had failed dismally, although there was an at-tendance of 225 students in 1889-90. The last Legislature ordered the discontinuance of the school as a university, and the organization, instead, of a first class literary, classic and scientific college. It was natural, and expect-ed, that the transition would cause a failing off in the sttendance, and at the close of the collegiate year in June, 1892, the number had off in the strendance, and at the close of the collegiate year in June, 1892 the number had decreased to ninety-eight. It was hoped and decreased to ninety-eight. It was hoped and decreased to ninety-eight. It was hoped and supported by the trustees that with the opening of the college in September there would be an increase of students but we have been disappointed, and find that there are now only seventy in attendance. There are several causes which have produced this result. There is a great financial stringency among our people by reason of the low price of coto, and the inability to bear the expense has caused a falling off in the patronage of all the college. But the small attendance at this colleges. But the small attendance at this colleges and shalling off in the patronage of all the college may be ascribed almost wholly to the caused a falling off in the patronage of all the colleges. But the small attendance at this colleges. But the small attendance at this colleges and give them a practical education. college may be ascribed almost wholly to the classes and give them a practical education, political and social antagonisms which exist. The welfare and popularity of the school will political and social antagonisms which exist. The welfare and popularity of the school will in the State. The college is locafed at the capital, the people of which are bitterly op-posed to the present administration, though it was put in office by an overwhelming ma-tions meet 3 our approval, in the counties what should constitute our system of higher education. The old dea was in favor of liter-tary and classical culture, at an expense too great for any but rich men's sons. The new idea is to provide cheaply a thorough English due to the ments and approved. education, with a practical knowledge and ap- forced.

 education, with a practical knowledge and ap-to agriculture and the me-nonstrial lines. There is room for both schemes.
 Clemson college e nowledge the her. They will not compete with each there, and there should be no aniagonism betyeen them; and certainly, Clemson not having yet opened, there is no falling off in the attendance at the g. South Carolina college on that account. But Wither adherents of the old regime have largely withdrawn their patronage from the college The WINTHROP SCHOOL. The WINTHROP SCHOOL. This institution, which is still being con-should be no sniagonism between them; and certainly, Clemson not having yet opened, there is no falling off in the attendance at the "South Carolina college on that account. But "South Carolina college from the college because they could not have their way in con-trolling it, and the county of Charleston, which has always supported the college zeal-ously, has at this time ro student within its walls. The adherents of the new order of things, while paying taxes to maintain the school cheerfully, and indicating their inten-tion and ourpose, in no uncertain manner, to sustaib it liberally, have felt no inclination to of requiring all notes, etc., to be stamped by tion and ourpose, in no uncertain manner, to 268,288.15 the county anditor and placed on tax books to make them collectible by law. Make the s6,826,821.65 note shaver or lender pay taxes as well as the iand owner whose property stands in his sustain it liberally, have felt no inclination to patronize it because of the inhospitable art mosphere surrounding it. Another thing: there is competition between the college and 420,215.65 name, while he perhaps owes as much as it is the denominational institutions at Greenthe denominational institutions at Green-ville, Sparianburg, Newberry and Due West, to which schools the reformers of the State are sending their sons in preference to send-ing them here; and this will continue as long as the present conditions of social and politi-cal antagonisms exist in Columbia. The wealthier class of boys from both political ele-The condition of this institution, as far as the conduct of its affairs is concerned, is all that could be desired; but I would again call your attention to the fact that there are changes needed in the law-governing the adwealthier class of boys from both political elements are being sent out of the State to Har-vard, Yale, Princeton and the University of Virginia. The competition and consequent unfriendliness of the denominational colleges to the South Carolina college can be gotten. id of in only one way, and that is to make this college so much better and higher in its requirements and facilities for teaching, that their students will seek its walls to complete their education, and when this is done the in-centive for young men to go abroad will no longer exist. Factional feeling must sooner or later pass away or it will wear itself out, if the good sense and community of interest 5,600.00 and the General Assembly has the choice of 19,149,45 either making an appropriation for its en-largement or a change in the law which would 221,711.26 prevent tais abuse. If each county be re-quired to pay for its own patients and the su-66,000.00 perintendent be given the power to examine 1,662.26 into the fitness and needs of applicants for admission; this class of patients will be sent 1,022,179,44 where they properly belong. There will be If the good sense and community of interest of our people do not frown upon and destroy it. The broad and patriotic view, then, to take of the situation, is to give the school all the money it needs, and leave time, the physician, to restore it to health and vigor. The pledges given by the March convention of 1890 must be sacred by kept, and the friends of 262,172,44 where they properly belong. There will be 64,615,02 no need for an increase of buildings and the Clemson college continue to give a cheerfu' support to the South Carolina College. The trustees are keenly alive to the responsibility support of the solute of the control caronia contect. The institute at Cedar spring, spiritunburg count court; out in an case whatsoever the person resting on them, and, with your co-operation, deficient in one or more of the senzes, receive long, occupying its wonted place in the affec-tion and confidence of every Carolinian, be-cause it furnishes an education such as no other college in the State can give. CLEMSON COLLEGE. Hand and a manufactor of the source of the so As a member of the board of trustees, un-there is nothing to be desired in that direct der the will of Mr. Clemson, I am thoroughly formed as to the condition and prospects of Clemson College. The original purpose of the trustees was to build and equip a college for not exceeding 250 students, but the popularity of the idea of industrial training caused such a large number of applications to be made for admission that the board felt constrained to the General Assembly to give all that is ask-en large the whole plant, and we are prenar. The number of convicts in the penitentiary 5,650.50 at present is 900, an increase of 107 as compar-ed with last year. A copy of the financial statement is appended, showing the opera-Statement of cash received and disbursed at South Carolina penitentiary during the period beginning November 1st, 1891, and ending October 31st, 1892. To cash balance on hand 31st Octotober, 1891. To amount received for convict hire. Sales cotton and other farm prod-Sundry fines, stoppages, &c By amounts paid per itemized statements : Pay rolls-prison, farms and other camps, Hospital supplies Transportation new convicts...... Transportation discharged con-Clemson College pay rolls and ex-Sundry bills for DeSaussure farm ... 1891 guano account. Mineral and supplies for water Incidental expenses-wood, coal,

bim for this service, but he cheerfully under-took it as a labor of love, and gave much vai-uable time to the work. Advantage was taken of the opportunity offered, as far as it could be done to modernize and add means may exist in some of the departments. But after the legislative branch of the governmen could be done, to modernize and add many eq building; and the institution is now in perfect condition and far better adapted to the purposes of the school than it was before the fire. Maj, Gadsden's report is on file in my office, together with all the vouchers and papers connected with the matter and it of my office, together with all the vouchers and papers connected with the matter, and it af-fords me pleasure to testify to the thorough and business-like way in which he discharged the responsible duty imposed on him. undue assessment is that the tax-payer shalpay under protest and then recover by a suit at law. I do not deem it necessary to quote at The attendance at the school is satisfactory, 137 students having matriculated at the begin-ning of the present session. There is consid-erable complaint of favoritism and abuse of length from our statutes to show the correct

ness of this synopsis, but will give brief ex-tracts when necessary. DIFFICULTIES IN ASSESSING PROPERTY.

the purpose of the school as intended for poor boys only; and though the brard of visitors appear to have exercised every precaution. In the discharge of his duty, as the State's fiscal officer, the Comptroller General issued general instructions to the Auditors in regard such things are inseparable from an institu-tion of this kind and their prevention almost impossible. Owing to the better advantages offered to boys living in.or near towns of the State in attending good schools, the country boys are at a disadvantage in a competitive examination, and the prize of a cadetship in this institution, which is worth \$1,200, rarely goes to them. It would appear too, that to broaden the school and to increase its useful-ness it would be better to double the number of beneficiaries, allowing for each \$150 a year instead of \$300, and by reducing, if possible. of beneficiaries, allowing for each \$150 a year instead of \$300, and by reducing, if possible, the cost per capita, enable a greater number the cost per capita, enable a greater number to receive the advantages of this noble benefi-cence, and deficit to be paid by the students themselves. Then if, as i hope, the public free that it would be a labor of years to have this schools shall attain that degree of excellence which alone will entitle them to long exist-ence, these cadetships could be open to poor boys as prizes to be confended for, and award-ed under the auspices of the county teachers ence, these cadetships could be open to poor boys as prizes to be confended for, and award-ed under the auspices of the county teachers ence with the auspice of excellence with that it would be a labor of years to have this statute enforced as to all species of property, when it came to the Comptroller General's knowledge 'hat some of the bank:s were not erty was not assessed in accordance with

for taxation."

THE WINTHROP SCHOOL.

which they are forbidden to exercise, and it goes unchallenged, how long will it be before other usurpations will follow? If interfer-ence with the auditor is allowed, if these mandamuses are to continue, the judges can block the wheels of government, and destroy it even. Suppose every taxpayer were to ap-

ply for a writ and a judge granted it, how would we be able to conduct the State's al-fairs? It is impossible for the government to is the subject of the second of the second s should make out a *prima facie* case; and the interference by summary process is therefore positively forbidden.

WHAT THE SUPREME COURT HAS DONE.

may elect Governors and Legislatures time

may elect Governors and Legislatures time and again to do their bidding, but as long as the judiclary misinterret the law, overrido it, or indulge in judicial legislation, our ef-forts to secure equality in taxation, the pro-tection of life and property and a fair and in-partial ad inistration will be in vain. If our courts are allowed to exercise a power which they are forbidden to exercise and it.

Every government claims, and must have, a certain and speedy method of collecting taxes. In an absolute monarchy it is a very simple process, and used in the past to great-ly oppress the people; and, therefore, in a constitutional government there is an altempt to balance the prerogative of the s ver-eign and the right of the taxpayer. The board of equalization and assessment directy represent the individual taxpayer; the officers elected by the people represent the State. When the assessment of property is too high the board of assessors can reduce it. This is the safeguard of the taxpayer. In section 239 the correlative right is given the state to increase when the assessment is too low, and this not upon the personal know-ledge or subject to the whim of the auditor, but upon sworn testimony. The tax acts must be construed as a whole and as forming nust be construed as a whole who as forming a system designed to secure uniformity and equality and affording equal protection to sovereign and subject. You cannot, without disarranging its nicely balanced machinery, grant the taxpayer a remedy when the assess-ment is too high and deny the correlative re-lief to the State when it is too low. Yet this is evacity what the decision of the Supreme s exactly what the decision of the Supreme

Very few men, however, believe that any private citizen would have received the con-sideration given the banks; and though I stand ready to accord all corporations equality before the law, I cannot remain silent while the laws are trampled under foot, and see them accorded privileges which a private citizen feels he cannot obtain.

PROHIBITIO"

For some years there has been more or less agitation on the subject of prohibition, and there have have been contests at the polls in municipalities and counties to decide whether or not liquor should be sold therein. At the last session of the General Assembly a prohibition bill passed the House, but failed prohibition bill passed the House, but failed in the Senate. At the recent Democratic pri-mary the question was submitted to the peo-ple as an abstract proposition, without any definite legislation being indicated, and re-ceived a majority of the votes cast on that subject, although not a majority of the total vote cast. This would indicate a wish on the part of a large number of our people that there should be some restrictive legislation in regard to the liquor traffic. This question did not enter into the issues of the campaign. It was not discussed by the candidates, and It was not discussed by the candidates, and the decision at the polis cannot be considered as a conclusive test of the popular will. thorized to administer) touching the personal property and the value thereof of such party and everything which may tend to evince the Knowing, however, that some legislation is likely to be had. I feel called on to point out some of the obstacles and difficulties in the rue amount such party should have returned way of enforcing a law of this character; and the probable cost of a prohibition bill as indi-cating a necessity for increased taxation on other lines; rather, as a matter of informa-tion than as showing any anragonistic views

One of the most common among modern sayings is that "prohibition does not prohi-bit," and experience as well as observation teaches us that certainly most of the prohibitory legislation has resulted in partial or complete failure to accomplish the end sought, namely, the absolute prevention of the selling and drinking of liqour. Town af-ter town in the State result and finding the town in the State has stried it, and, finding the adverse semilment so strong and the evalon of the law common, they remain a lin disguest to the Heense system. And remay as well be understood that no law which

may be passed on this subject will enforce it-self, or be allowed to be carried into effect, without strenuous opposition and many cun-ing devices being brought into play to evade it. The trouble is, that when public opinion does not generally sustain a law, its enforce-ment becomes almost impossible, and what is everybody's ousiness is nobody's business, of lodging informa-ant. When indictbors and incur the odium tion or taking out a warrant. When indict-ments are brought, juries are divided, convictions are difficult or in possible to obtain, and society, divided against itself, finds such restrictive legislation very difficult of enforce-All classes, men and women alike, feel, at times, the need of stimulants, and many who are never guilty of excess in their use resent any law infringing upon personal liberty. Then, many who rarely indulge in intoxicat ing libors are strongly opposed to any sumpt. ing liquor are strong; yoposed to any sumpt-uary legislation. Every thinking and observ-ant person sees and acknowledges the evil, and, in some undefined way, wishes to see its abatement. It is well understood and ac-knowledged that liquor drinking is the cause, discutte animiliarity of most of the arises directly or indirectly, of most of the cause, directly or indirectly, ot most of the crimes committed in our country. It also produces much of the poverty and misery among cer-tain classes; but the human family cannot be legislated into morality any more than it can be made honest and truthful by legisla-ive enactment. I can readily conceive and believe that with a strict hum cirkly enforce and no writ, order or process of any kind with many eyes and far reaching hands, to be desired in that diree and for mas above provided;
there is yet another State institution which and kindly feeling of every citizen. It is the collection of taxes from any state shall in any case be and far eaching hands. We may date shall in any case shall stand charged in the collection of the sense speed to pay the same in such finds of the state which obeys it. Our solicitors, our jadges, our jarles, switch and have the addounty treasurer shall find the state which obeys it. Our solicitors, our jadges, our jarles, switch and have the said county treasurer shall on the sole wife, the money that had been given by the same in such finds a their the adminable management of the superintendent, Mr. N. F. Walker, and how shall have his remedy under the provided and there and form as above provided, and there is nothing to be desired in that diree was made to accomplish wonders, and that diree is nothing to be desired in that diree is nothing to be desired dy in any case of the illegal or wrongful col-lection of taxes or attempt to collect taxes * ed, great good would follow. I can just as * * than that here n provided; * * * readily see that it will require a stern head, of the law by the bar keepers, under instruc-tions, doubless, from the authorities, and the people generally become educated and accus-tomed to seeing the law despised.

have been according to the value a talse return, or have, or has, not made a full return, or that the valuation returned is less than it should have been, according to the rules prescribed by this chapter, it shall be his duty at any time before the settlement with the reasurer for the veer to notify such party to appear In the before the settlement with the reastrep for the year, to notify such parts to appear before him at his office at a time fixed in said notice, together with such other person or persons as said auditor may desire to exa-mine, and the party, together with any wit-ness called, shall be examined by said audi-tor under oath (which oath said auditor is au-thorized to administer) tonching the personal

WHAT THE JUDGES DID.

In the county of Newberry the anditor, un-der the authority of this section, raised the assessment of the Bank of Newberry, which the sworn report of its officers showed to be worth \$320,000, and had been returned at \$150,-000, to \$240,000. But the anditor neglected to comply with the provisions of the law which required him to summon the parties in Inter-est and take testimony under oath. After the books were made up, the taxes entered and

Department of Agriculture..... 12.28 Contingent funds, stationery and stamps, executive officers..... 6.671.23149,767,12 Salaries On other accounts.. 44,920.46

.\$1,125,038.56 Total. Balance cash October 31, 1892...... 201,748.94

\$1,325,757.46 Total There is a large increase in the aggregate re-ceipts for the fiscal year ending October 31 by reason of the money paid into the treasury by the United State Government on behalf of the direct tax claimants and the Morrill fund. Sales sundries at prison..... Visitors' fees Transportation new convicts... This fund coming from the same source, belongs to our agricultural colleges at Orange-burg and Fort Hill, and the two constitute the bulk of the cash balance on hand. I would direct your attention, also, to the item of \$177,880 for the past due interest which may be called for at any moment. It is altogether probable, and in fact almost certain, that this interest will have to be met during the com-Assets: Cash on hand ing year by reason of the refunding of the State debt. I call your attention to the matter because it will be necessary to make some provision therefor. We have been running the government for the last few years on an exceedingly narrow margin-too narrow for safety, and it will be risking a great deal to continue in that line. In regard to the re-funding of the debt, which falls due next July, which allows the old bonds to be exchanged for new bonds bearing 4 per cent. interest Negotiations are now pending looking to an adjustment of the debt, and I hope to be able to present during the next week a scheme which will meet your approval.

THE INCREASE OF ASSESSMENTS.

The State Railroad Board of Equalization last year increased the assessments of the railroads from \$17,905,014 to \$26,065,890. This increase has been resisted by the roads and suits are now pending in the United States Coart to enforce the collection of this increase of taxes. The cases will be heard in January, and it as we confidently expect the instice of and if, as we confidently expect, the justice of the State's action shall be sustained, there will be a sum amounting to about \$35,000 go-ing to increase the money in the treasury. The expense of the DeSaussure farm have been as above. In addition to which the value of

THE COMPTROLLER'S DIFFICULTIES.

The report of the Comptroller General clothing, etc., sent there have shows the total valuation of the Property of Making a total cost of.....

terest in its weinter. Our founded hope that as because we have a well founded hope that when the Peabody Fund is distributed this school will receive a large endowment, it is a matter of deep concern to every person inter-matter of deep concern to every person inter-inguage, forbade the judge, in the first in-stance, to issue such writ, and declares what is the only remedy under these circumstances. educational system shall have a permanent and suitable foundation of its own; and we will hope that when your honorable body

again assembles this will have been accomplished.

there is nothing to be desired in that direction. While the ordinary supposition would be that it was a gloomy and sat place. I found oRDINATE BRANCH OF GOVERNMENT?

The function of that tribunal has just been made summary proces, the Supreme Court holding that our statutes on taxation must be constructed as a whole, and that after the equalization board of trustees will have to reopen the bids to competition of the college. Had the court is under the location of the college. Had the court is under the location of the college. Had the court is a gained to reopen the bids to competition of other places and at this to competition of other places and at this time would have been far on the way to competition. The Hon, Robert C. Winthrop, president of the Peabody Board, whose honored name the school bears, has always taken the deepest interest in its weifare. On his account, as well on the terest in the weifare. The school bears, has always taken the deepest interest in its weifare. On his account, as well on the terest in the court of competition of the court of the conceive that they have been unjustly or flegality taxed, shall make payment under prolegaliy taxed, shall make payment under pro-test and bring an action in the Court of Com-mon Pleas against the treasurer for recovery. That section reads as follows :

MORE LAW.

"Section 269. There shall be no other reme-

ounties, and		uo iui uic uo	
	Number of	Amount Paid by	Amount Paid by
ogaties.	Bar-r'ms.	B .r.r'ms	Bar-rms
o queres,		to County.	to Towns
bbeville	5	\$ 500	\$ 2,500
lken	16	1,600	4,500
Andersen	- 7	760	4,200
Barnweil	2.2	2,200	*5,550
leaufort	33	9,000	2,362
Berkeley	363	11,400	3,400
harleston	285	28,500	28,300
hester	5	50.)	4,000
hesterfield	3	3433	900
Jarendon	3	300	1,800
olieton	31	S. 3020	1,500
Darlington	10	1,000	5,000
Idgeticid	4	400	1,600
arrield	7	700	2,900
lorence		800	4,000
teorgetown	6	600	3,000
ireenville	16	1,600	1,6000
lampton	7	700	8,750
Iorry			
ershaw	6	66.63	2,500
ancaster	3	900	5,500
aurens	4	400	2,800
exington	3	(a);	600
farion			
fariboro	-		
Newberry	8	800	400
Oconee			
rangeburg	26	2,600	7,800