THE DIRECT TAX.

THE DIRECT TAX.

The United States Congress, by Act of March 2, 1891; has refunded the direct tax collected from some of our citizens during and immediately after the war. The amount involved is about \$222,000, which is to be received by the State in trust for the parties who paid it. It will be necessary for legislation on the part of the General Assembly, to accept the trust; and that some provision be made for its speedy and proper distribution. After careful investigation, and consultation with an attorney who is familiar with the matter, a Bill has been prepared providing for the appointment of a special referee or commissioner, who shall obtain the necessary information from the archives at Washington and act as the State's agent in paying all claimants who can present the necessary proofs. The Bill has been carefully drawn and appears to cover all the points.

A Bill was passed at your last session abol-ishing State Boards of Medical Examiners, and substituting therefor County Boards, which were authorized to give certificates to applicants to practice under certain restric-tions. The Bill appears to have been instilly frawn, and had it attracted my attention I should have vetoed it. This Act has given great dissatisfaction to the medical fraternity.

### LIQUOR LICENSES. I desire to direct your attention to a

Liquion Licensies.

I desire to direct your attention to a question of great importance, with which the website of each importance in the state of the profilition question. I will cally listed to a part of our clitzenia lity and in justice to a part of our clitzenia lity and in case of the county of the sale of lity or goes to the general fund. Now, while I do not believe that it is absolute prohibition of the sale of lity or goes to the general fund. Now, while I do not believe that it is absolute prohibition of the sale of lity or goes to the general fund. Now, while I do not believe that it is an inclinal lity and the part of the sale of lity or goes to the general fund. Now, while I do not believe that it is anot to manifest to the county prohibition of the sale of lity or c The trained supported by a general to a proported by a great control of the contr

careful consideration. The present deplorable condition of our people, which I have more than once allieded to, caused by the poor yield of our crop and its low price, make it obligatory upon you to cut off every possible item of expenditure not absolutely necessary, for it is possible, and altogeher probable, that there will be a considerable defleit by reason of the inability of the people to pay their taxes. A Bill to substitute salaries instead of fees in County offices, putting the fees into the Treasury, and making a reduction of salaries all along the line to a figure corresponding with the increased purchasing power of money and the decreased purchasing power of money and the decreased builty of the people to pay, seems absolutely necessary. The saving may be little, but we have reached the point where even a simil economy is of material importance.

Relying upon your patriotism and wisdom, and assuring you of my cordial co-operation, I invoke the blessing of God on your labors.

B. R. Tillman, Governor.

The annual report to the Legislature of Comptroller General W. H. Ellerbe, made public yesterday, is a document of especial interest to every taxpayer in the commonwealth. The paper is exhausitive, and contains statements and suggestions of more than ordinary significance, Other interestataches to the paper in asmuch as the department represented is one of the main arteries in the administration. The salient features of the report follows:

except in a few counties where I secured the services of a competent agent to make such settlement for fine.

These settlements in many respects, in several of the counties, have not proved satisfactory. Namerous errors were detected, and in some cases in excussible irregularities were found, and in others a shortage of accounts of treasurers; and in one county (Union) embezziements of the school funds were discovered. This case has been turned over to the courts as required by law for strict investigation and action. The errors detected have been corrected, and all monies placed in the public treasury, except in Charleston, where there is due from State taxes \$450.35, from county taxes \$4.90.276, and school and poll \$2.892.18, a total of \$8,165.29; and in Sumter county \$467.49 from State taxes, \$450.89 from county taxes, and from school and poll \$262.24, a total of \$938,32; and in Union county \$415,30 from State taxes, making a total of \$8,008,10 due these respective funds from the three counties named.

The balance from union county grows out of the county treasurer presenting a receipt as a voucher which properly belonged to and had been allowed in the settlement for 1888-89.

Information comes to me that county treasurers in some cases deposit county and school funds in bank and receive thereof a small rate of interest on such deposit, and often parties holding claims against these funds are told that no money is on hand to pay them.

### A CHANGE BUGGESTED.

The irregularities that have been thus revealed suggest to my mind that some changes should be made in our system of county collections and disbursements, and while it may have objectionable features I am now of the opinion that one disbursing officer for the State would remedy the existing difficulties and irregularities.

A slight herease of the force (elerical) in the office of comptroller general would enable the work to be done and nearly every county in the State having State depositories in them the general public would not be inconvenienced nor additional expenses be incurred by such a system of county and school disbursements.

The penitentiary, Sinking Fund commission and other institutions of the State under the law collect and disburse money. The adjutant and inspector general disburses the money appropriated for the mailtid when he is not a bonded officer. The babit of extending the time for the payment of taxes operates injuriously upon the annual settlements required by law. The time should be fixed at about the first of January for the payment of taxes without penalty and not interred with except in extraordinary cases.

The system of one disbursing office would save the expenses and time necessary to send the comptroller general to the thirty five counties in the State and make his oversight continuous or daily instead of as now only at the annual settlements.

There is also an old balance due in Kershaw County, coming over, however, from a compromise of matters there in the settlement for the preceding year. The grand pury of this county has taken the instent hand under order of court and a speedy adjustment is hoped for.

Insurance department.

I beg to call your attention to the fact that the revenues from this source are far less than the same source in other States coming under our observation. The laws of this State now require an annual fleense fee of \$50, which amounted this year to \$5,880. Also, each company doing business in the State is required by law to reture "gross premiums" for tax atom, from which source the State received taxes on about \$550,000. This year the return of premiums amount to near \$750,000.

The three largest life insurance companies doing business in this State paid into the treasury of Georgia, as reported by the comptroller general of that State, near \$10,000, into the treasury of South Carolina, as far as the facts have been ascertained, \$150.

The gross receipts have not been returned regularity by any class of companies doing business in the State except fire insurance companies, and these have largely returned only gross receipts sent by agents to the home office, and thus a large amount .esse; 55 taxation. There is another class of companies the slip into the State without complying with its laws in any way and do more or less business.

The law should be made more stringent along this inc, with a view to prohibiting such business. As it now stands the law affords no adequato protection to the assured in cases of lossos where contested and judgments obtained, as in many cases no property is owned in this State suject to the process of law necessary to compel payment. The only remedy yow is for the comproller general to revoke the license of such companies, which prohibit further lawful business, but does not afford reflef to the citizen of the State who took risks with such companies.

A small deposit from each company admitted into

### Report of the State Treasurer.

BER 1, 1899. 

CURRENT CASH LIABILITIES OCTOBER 31, 1891. 

During the year the sinking

fund commission has purchased and retired
Brown consols amounting to \$26,911.72
Total liabilities 1st November, 1890,
Cash fiabilities \$48,917.83
Liabilities other than cash ... 6,483,517.72

Total liabilities 1st November, 1891:

Net indebtedness 1st No-

776,895 57 184,562 46 53,285 85 18,779 29 Faxes 1889-1890, and back taxes.
Phosphate royalty...
Privilege tax on fertilizers.
Sinking fund commission.
Department agriculture.
Railroad assessment for R. R. com-Fees, Secretary State. \$3,090 07, insur-ance licences \$5,880.

special funds... Other sources... Balance cash 31st October, 1890

EXPENDITURE YEAR ENDING COTOBER 31, 1891. Plemson Agricultural Corlege.
Pensions.
Commissioners sinking fund warrants...
Interest on public debt and expenses...
Loan under Act 1859 and interest.....
Election expenses.
Completion State House,
Refund taxes.

pose of completing the consolidation. It will be nec-

Iss9 and 1890.

I complied with instructions given me in the Act, and had proper notices inserted in newspapers, I also had efreulars and copies of the Act printed and notice given that they could be had upon application by partice desiring information, and have sent out a large number of copies. Copies of the circulars and notices are furnished with this report. I also had prepared with much care the necessary books in which to record all transactions under the Refunding Act and duplicates of these books for the offices of the Governor and Secretary of the State. An agreement was entered into with the American Bank Note Company to furnish the necessary plates and to engrave the bonds and stock certificates as needed. I have ordered and paid for only three hundred one thousand-dollar bonds and two hundred and fifty stock certificates, reserving orders for a further supply as may be required from time to time as refunding progresses.

Until July, 1892, the office is restricted to the system of exchanging the new 4 per cents for the Brown consols.

But little progress has been made in exchanging.

CLEMSON REQUEST.

The variety, characler and condition of the assets of this bequest give the treasurer and his assistants much trouble, and increases very greatly his responsibility. The State Treasurer has virtually been made an executor in this case and responsible for the management of an estate, some of the securites of which are payable in another State, and some are against parties in different counties in this State, secured by mortgages on property, cancerning which I know nothing of own knowledge. See table No. 8 for detailed statement,

I have given notice to all parties against whom claims are past due to settle by November 7, or the claims will be placed in the hands of the Attorney General for collection, my intention being to invest all the funds in State securieties.

I respectfully ask that the Legislature will authorize the speedy conversion of all notes, etc. into cash—the investment of this into a piece of scrip such as the land script.

LAND SCRIPT.

The collection of the privilege tax on fertilizers was imposed upon this office by Act of December, 1890. Table No. 6 exhibits the amount collected by this office and from what companies, and also the amount collected by department of agriculture. Collections for this fiscal year exceeded those of 1889-90 by \$14,249-25,

# ESCHEATED ESTATE T. STECY BURTON.

On January 19, 1891, I received from A. W. Jones, Alms House, and can make no provision for It would be well for all the Consider to organ

# THE DOWNER PUND.

Alexander Downer, of Edgefield County, some time prior to 1838, in his will devised and bequeated the principal part of his estate for the purpose of establishing and maintaining a school for orphan children on his plantation. The Legislature in 1838 ordered the appraisement and sale of the plantation and the crection and maintainance of a school for orphan children at or near the plantation. In 1830 the Legislature ordered the sale of the school building and land by a board of commissioners, and the investment and reinvestment of the funds and their preservation.

In 1837 nn Act was passed authorizing the State Treasurer to receive the assets of this fund from E. 8. Hammond, treasurer, and to safely keep the same. Authority was given to invest the assets in South fund now amounts to \$8,274 38, and it triph be well to make some practical use of the same not inconsistent with the benevolent purposes of Mr. Downer.

W. T. C. Bates, State Treasurer,

All of which is respectfully submitted.

J. E. Tindal, Secretary of State,

The State. The sixty-eighth annual report of the Board of Regents and superintendent of the State Lunatic asymmetry was made public yesterday. It is one of the most important of all the annual reports, giving an exhaustive resume of the treatment of the State's

auditor Abbeville Conory, and examinor is solven. It would be well for air the Conorder of organize Alms in the solvent for the solvent for the solvent for the solvent form of the solvent form of the savings banks at interest while awaiting needed instructions from the Legislature as to what disposition to make of it.

tirely practicable.

We would respectfully suggest that the law of ad mission of patients be ameaned as asked by the Superintendent and the Counties be made to pay into the State Treasury a part of the maintenance of their beneficiary patients.

We call especial attention to that part of the Superintendent's report relating to making provision for the colored made lunaties. The Regents have always advocated the creeting of all buildings needed, on or contiguous to our present location as being the most advantageous to the State in every particular.

In accordance with this view we have an option on a piece of land near by, upon which to erect the buildings, if the Legislature should so decide.

Our Superintendent is now organizing a Training School in the Asylum, which will add materially to the welfare of the patients and we trust will meet with the approval of the Legislature.

During the year there have been changes in the officers of the Asylum. Dr. P. E. Grillin ceased to be Superintendent in May, and his place has been filled by Dr. J. W. Babcock; Mr. H. P. Green, the Secretary and Treasvrer, having died, his place has been filled by Mr. J. W. Bunch.

The various departments of the Asylum have been conducted in a manner to the satisfaction of the Regions.

We feel assured that the Legislature will still maintain this notice.

conducted in a manner to the Sausacion.

We feel assured that the Legialature will still maintain this noble charity in a becoming manner, and make such appropriations for it as are needed. We have the honor to be your obedient; servant,

President of the Board of Regents of S. C. Lunatic action.

In September an experienced instructor was put charge of a work shop for white male patients. It encouraging to be able to report that they are sh-ing much interest in the work and almost daily ac-sions are made to the ranks of workers. FINANCIAL RESULTS. The Treasurer's report gives in detail the receipts and expenditures for the year. It shows a balance to credit from last

The proprietors of the following daily newspaper ave gratuitously supplied the Asylum with copies of tori issues; The Kleister and the Evening Recycl, Columbia, the News and Courier, Charleston the weekly newspapers published throughout thate are well represented on the table of the Asylum. State are well represented on the table of the Asylum reading room.

The tables appended to the report give in detail all facts as to the patients, their residence, matters in connection with their support and much other data. The largest number of patients admitted during the year was between the ages of thirty and forty years. One hundred and seventeen were single, 145 married, thirty-five widowed, and cleven unknown. Two hundred and twolve had but one attack previous to entering the asylum; all but fourteen had occupations. For all but Scasse, causes are assigned. One hundred and fifty-five had the disease only three months before admission. Sincty-one cases were neute, 38 recurrent, 54 epileptic, 24 acute melanchoila and the others were varied. Ninety-four had their reason restored, most of them in from 3 to 8 months time. The number of deaths, and the reports of the chaplain and matron conclude the paper.

## Report of Adjutant and Inspecto General.

COLUMBIA, S. C. Oct. 31, 1891.
To His Excellency Benjamin R. Tillman, Govern Columnia, S. C. Oct, 31, 1891.

To His Excellency Benjamin R. Tillman, Governor of South Carolina;
Sin—Herewith I have the honor to submit the annual report of the operations of this department for the fiscal year ending October 31, 1891.
I would first call the attention of your Excellency to the Confederate rolls in this office. Under some of the fonmer administrations appropriations were made to cover the expenses of collecting the reliand filing them in this office. Although a large number of the rolls have been collected and filied, I find, in undertaking to make an index thereof, that the work is meomplete, no rolls whatever of many companies being on file, which leaves out the personal or individual record of the men. Now, the rolls should be put in a durable shape, so that they can be kept for all time and be of casy reference for every citizen of the State, because they are nearly all personally and deeply interested in them, and even now they have become a matter of constant inquiry and reference; and in the future will be considered invaluable as showing the names and records of our soldiers.

As propably the carifest and best way of securing a correction and revision of the rols on hand, as well as the completion of those not yet sent in, I would suggest that the rolls be printed, in a cheap formas they now stand—with blank bages left for those commands not yet reported. These pamphlets could be distributed to the proper Persons, with the understanding that they must be returned to this offlec, when the correction and revision is completed. When

orces of the State, under the laws governing

The Governor is Sustained. COLUMBIA, S. C., Nov. 24, 1891. The General Assembly convened at noon to

lay, a majority of the Representatives and The Governor's Message was presented and Among the important Bills introduced in

the Senate was one to lay out Calhoun county from parts of Lexington and Orangeburg for the procuring and presenting of documents relating to the history of South Caro

the action of the Governor in removing Su-pervisors of Registration W. P. Cantwell of Charleston, and W. T. McElroy of Laurens.

The Calhoun County Bill was also intro uced in the House. It will have a hearing before the Judiciar,

## Infants---Idiots---Heathen, What o their Salvation?

Dying before they know good from evil, are saved. Their death is the unavoidable effect of the sin of Adam their salvation is the unconditional cf Adam all die, even so in Christ shall all be made alive." Their resurrec tion unto eternal life is as sure as that Adam sinned and that Christ died Justification is the birthright of "every man that cometh unto the world, whether of heathen or Christian parentage, whether baptized or unbaptized. So, too, is secured their part in the first resurrection by him

## and raised again for our justification. IDIOTS.

who was "delivered for our offenses

May be classed with infants. Their idiocy and death being a result of "the offense of one," and their justification and resurrection, being a result of "the righteousness," and resurrection "of one." As far as any of the human race are directly or indirectly unavoidably affected by the sir of the first pair they are unconditionally benefitted by the atonemen! of Christ. The unavoidable evil in the one is countervailed by the unconditional good in the other.

# THE HEATHEN.

The accountability of heathens like that of all subjects of the Divin: government, is measured by the degree of light they have. The heather are not accountable for the light o the gospel which they have not heard Only for the light which they are accountable. If they live according to the light they have they can do no more—they are justified. If they fail to do so they are condemned "To him that knoweth to do good and doeth it not, to him it is sin." The moral turpitude of transgression is graduated by the degree of light sinned against. "He that knew his master's will and did it not shall be beaten with many stripes, and he that knew not"-had less knowledge of-"his master's will shall be beaten with few stripes."

Only a moral agent who wilfully transgresses known law commits sin and for this and this above is he accountable. To a "jot and tittle" justice will regulate the awards of the saved and the lost. The Judge of all the earth will do right. There will be no dissatisfaction among the saved; no complaint among the lost

... The Australian Ballot system seems to work satisfactorily in the Unitedia States wherever tried.