

HOUSE....No. 252.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, March 25, 1859.

The Committee on County Estimates, to whom was referred the estimates of County Commissioners for Taxes in their respective Counties, have attended to the duty assigned them, and

R E P O R T :

That the amount of taxes estimated by the several commissioners for the year 1859, is, . . .	\$565,500 00
The amount recommended by the Committee to be granted, is,	513,200 00
Which is less than the sum demanded by, . . .	52,300 00

In 1858, the amount of taxes estimated by the several commissioners was,	539,603 50
And the sum granted was,	466,700 00
The excess of taxes recommended for the present year over that of the last year is,	46,500 00

The Committee have felt themselves justified in reducing the estimates, in the belief that sundry measures now before the legislature, reducing the county expenses, will be enacted into laws, and should that take place, most of the counties will be unaffected by the reduction.

It will be perceived, that the slightest comparative reduction has been made in those counties where there exists a large debt, and the amount granted to Essex County is upon the expectation that the balance of the loan authorized for the completion of the court house at Lawrence, will not be negotiated.

A reduction of \$27,115 of county debts is proposed. Of this, \$11,400 is for Middlesex County.

The largest deduction of the estimates is made in the counties of Bristol and Worcester. In the estimates of the former county appears the following item: "Reduction in estimates of 1858, and expense of buildings for grand jurors, per request of grand jury, \$15,000."

The Committee were of opinion that while the estimates granted would probably afford a sufficient sum for erecting a suitable building for the accommodation of the grand juries, that the balance of the item was not stated in such a manner as to authorize the granting of a tax therefor. If a debt of \$15,000 was incurred last year, and it was proposed to pay it from the taxes of the present year, it should have been so stated. In the county estimates for Worcester there occurs this item: "For the payment of principal and interest on money borrowed for the use of the county, \$20,400." The interest upon the debt of that county is \$8,849.04, leaving a balance of \$11,550.96, which might be applied to the payment of the principal of any debt now due or to become due. The Committee are far from supposing that there was any design in stating these items thus obscurely, and have no doubt the money, if granted, would be faithfully applied by the commissioners. Yet believing that the principle of specified appropriations for definite objects should be carried out through all the departments of the public service, they have made the deductions in the estimates in these two counties with a view of calling attention to the necessity of clearly stating each item of expenditure in the estimates hereafter to be made.

A table showing the estimates and allowances for county taxes for the years 1858 and 1859, is subjoined.

The Committee recommend the passage of the accompanying Resolve.

TAPPAN WENTWORTH, *Chairman.*

TABLE,
Showing Estimates, Appropriations, &c., for 1858 and 1859.

COUNTIES.	1858.			1859.				
	Estimate.	Deducted.	Granted.	Estimate.	Increase of Estimate over 1858.	Deducted from Estimate.	Granted.	Debts proposed to be paid.
Barnstable,	\$11,121 50	\$1,121 50	\$10,000 00	\$15,000 00	\$3,878 50	\$1,000 00	\$14,000 00	- -
Berkshire,	25,000 00	3,000 00	22,000 00	26,000 00	1,000 00	2,000 00	24,000 00	- -
Bristol,	60,102 00	10,102 00	50,000 00	62,000 00	1,898 00	6,000 00	56,000 00	\$4,950 00
Dukes,	3,000 00	300 00	2,700 00	3,500 00	500 00	300 00	3,200 00	- -
Essex,	90,300 00	10,300 00	80,000 00	92,920 00	2,620 00	2,920 00	90 00	- -
Franklin,	18,000 00	4,000 00	14,000 00	18,000 00	- -	1,000 00	17 00	1,000 00
Hampden,	33,000 00	5,000 00	28,000 00	33,000 00	- -	3,000 00	30,000 00	2,765 00
Hampshire,	20,000 00	2,000 00	18,000 00	22,000 00	2,000 00	1,000 00	21,000 00	1,500 00
Middlesex,	104,080 00	14,080 00	90,000 00	104,080 00	- -	6,080 00	98,000 00	11,400 00
Norfolk,	55,000 00	15,000 00	40,000 00	64,000 00	9,000 00	14,000 00	50,000 00	- -
Plymouth,	30,000 00	3,000 00	27,000 00	35,000 00	5,000 00	5,000 00	30,000 00	5,000 00
Worcester,	90,000 00	5,000 00	85,000 00	90,000 00	- -	10,000 00	80,000 00	- -
Totals,	\$539,603 50	\$72,903 50	\$466,700 00	\$565,500 00	\$25,896 50	\$52,300 00	\$513,200 00	\$27,115 00

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Fifty-Nine.

RESOLVE

Granting Taxes to the several Counties.

Resolved, That the sums placed against the names of the several counties in the following schedule be and hereby are granted as a tax for each county respectively, to be assessed, paid, collected, and applied according to law, namely:—

Barnstable, . . .	Fourteen thousand dollars, . . .	\$14,000 00
Berkshire, . . .	Twenty-four thousand dollars, . . .	24,000 00
Bristol, . . .	Fifty-six thousand dollars, . . .	56,000 00
Dukes, . . .	Three thousand and two hundred dollars,	3,200 00
Essex, . . .	Ninety thousand dollars, . . .	90,000 00
Franklin, . . .	Seventeen thousand dollars, . . .	17,000 00
Hampden, . . .	Thirty thousand dollars, . . .	30,000 00
Hampshire, . . .	Twenty-one thousand dollars, . . .	21,000 00
Middlesex, . . .	Ninety-eight thousand dollars, . . .	98,000 00
Norfolk, . . .	Fifty thousand dollars, . . .	50,000 00
Plymouth, . . .	Thirty thousand dollars, . . .	30,000 00
Worcester, . . .	Eighty thousand dollars, . . .	80,000 00
		\$513,200 00