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PLAIN FACTS

FOR

THE VOTERS

OF

WEST VIRGINIA.



READ CAREFULLY.



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The capacity of the average Republican statesman for misrepresentation in matters political has been brought into requisition in West Virginia, and numerous statements have been circulated showing a state of affairs in connection with the management of the business of this State since the Democratic party obtained control, which, to say the least, are far from correct.

One of the papers put in circulation by the Republican Executive Committee entitled "Nuts for West Virginia Tax-Payers to Crack," undertakes to compare the receipts and expenditures during the last six years of Republican Rule, with the first six years of Democratic Rule.

For the purpose of this paper we shall assume that the figures stated in that document, so far as they relate to the receipts for the twelve years in question are correct; but as we believe that in comparing the record of the two parties respectively upon the administration of the affairs of the State, it is proper to judge each party not so much by what has been collected, as by the amount and character of what has been expended, we now propose to give the figures to show that the account for the twelve years from 1865 to 1876 inclusive is largely in favor of the Democrats. All figures used are taken from the Auditor's Reports and can be easily verified.

#### DISBURSEMENTS FROM TREASURY.

The following table will show the total disbursements for ALL purposes during the six years of Republican administration from 1865 to 1870, inclusive:

Year.	Amount Disbursed.
1865 . . . . .	\$417,210 55
1866 . . . . .	478,005 13
1867 . . . . .	618,681 75
1868 . . . . .	751,395 51
1869 . . . . .	553,057 26
1870 . . . . .	430,555 17

Total amount disbursed by Republicans last six years . . . . . \$3,248,905 37

The following table will show the total disbursements during the first six years of Democratic administration, from 1871 to 1876, inclusive :

Year.	Amount Disbursed.
1871 . . . . .	\$658,330 50
1872 . . . . .	586,751 00
1873 . . . . .	719,545 15
1874 . . . . .	658,183 54
1875 . . . . .	576,171 97
1876 . . . . .	682,891 64

Total amount disbursed by Democrats, first six years . . . . . \$3,881,873 80

By the foregoing tables it is shown that during the first six years of Democratic administration the disbursements were \$3,881,873.80, and that during the last six years of Republican administration the disbursements were \$3,248,905.37, an apparent increase in expenditures during the six years of Democratic administration of \$632,968.43. It must, however, be remembered that included in the disbursements from the Treasury, which are covered by the foregoing figures, are the sums which the State disbursed to the Counties and Districts *for General School purposes, as well as the taxes for County and District purposes on delinquent lands, and the County and District tax on railroads.* It is important, therefore, for the tax-payer to inquire, What proportion of the disbursements during those years went back to the people in the shape of General School Tax apportioned to the Counties, and delinquent County and District taxes collected by the State and paid over to the counties, and railroad taxes collected by the State and paid over to the counties? Let us see how this account will stand.

#### MONEY REFUNDED TO THE PEOPLE.

Amount paid back to the counties during last six years of Republican administration :

YEAR.	Amt. of General School Fund paid to Counties.	Railroad Tax paid Counties.	Delinquent Land Taxes paid Counties.	Total returned to Counties.
1865 . . . . .	\$64,484 00	Nothing.	Nothing.	\$ 64,484 00
1866 . . . . .	106,926 88	"	"	106,926 88
1867 . . . . .	155,031 00	"	"	155,031 00
1868 . . . . .	204,636 80	"	"	204,636 80
1869 . . . . .	138,440 43	"	"	138,440 43
1870 . . . . .	57,028 69	"	"	57,028 69
Total amount returned to tax-payers last six years Republican administration . . . . .				\$ 726,547 80

Amount paid back to counties during first six years of Democratic administration :

YEAR.	Amt. of General School Fund paid back to Counties.	Railroad Taxes paid back to Counties.	Delinquent Land Tax paid back to Counties.	Total returned to Counties.
1871.....	\$ 247,531 04	\$ .....	\$ .....	\$ 247,531 04
1872.....	178,229 14	2,851 94	.....	181,081 08
1873.....	249,514 21	1,989 00	17,999 17	265,502 39
1874.....	240,359 35	.....	28,907 50	269,266 85
1875.....	231,479 33	534 23	4,104 19	236,117 90
1876.....	219,573 87	5,851 53	21,460 12	246,885 52
Total returned to tax-payers first six years of Democratic administration.....				\$1,446,384.78

Thus it will be seen that although the total disbursements made by the Democrats exceed the total disbursements made by the Republicans during the periods to which these tables relate by \$632,968.43, it also appears that the Republicans paid back to the people only \$726,547 80, while the Democrats paid back to the people the sum of \$1,446,384.78, making a difference in favor of the Democrats of \$719,836.98.

It must be borne in mind that the foregoing amounts which were refunded to the counties, were not properly State expenditures. They were simply amounts which the State collected as *trustee*, we may say, for the counties, and paid over to the counties to be used in payment of county and district expenses, thereby *reducing the local levies*. It is proper, therefore, to state the account in this way :

Disbursed during last six years of Republican administration, . . . . .	\$3,248,905 37
Of this the counties were entitled to and received, . . . . .	726,547 80
Net amount of State expenditures 6 years (Republican), . . . . .	\$2,522,357 57
Disbursed during first six years of Democratic administration, . . . . .	\$3,881,873 80
Of this amount the counties were entitled to and received . . . . .	1,446,384 78
Net amount of State expenditures 6 years (Democratic), . . . . .	\$2,435,489 02

#### DISBURSEMENTS PER CAPITA.

The statement is made in the document referred to, that during the six years of Republican administration, the average expenditure for State purposes *per capita* was \$37.09, and during the first six years of Democratic administration was \$39.28 *per capita*.

It is difficult to determine by what process these figures were arrived at. It is to be presumed, however, that they were based upon the number of persons assessed with a capitation tax during each year, as it is hardly fair to suppose that our Republican brethren would use as a basis

the *voting population*, especially for the first six years, or that they would use the actual population, including women and children, during the six years from 1870 to 1876 inclusive. Taking the number of persons who were assessed with a capitation tax as a basis, and assuming that every dollar expended under both Democratic and Republican rule was actually expended for State purposes, (which is shown by the foregoing tables is an assumption not warranted by the facts), the account will stand thus:

## DISBURSEMENTS PER CAPITA DURING LAST SIX YEARS REPUBLICAN RULE.

YEARS.	CAPITATIONS.	DISBURSEMENTS.	Disbursements per Capita.
1865.....	62,761	\$417,210 55	\$6 64
1866.....	72,122	478,005 13	6 62
1867.....	77,219	618,681 75	8 01
1868.....	80,927	751,395 51	9 28
1869.....	83,956	533,057 26	6 58
1870.....	85,434	430,555 17	5 03
Total.....			\$42 16

## DISBURSEMENTS PER CAPITA DURING FIRST SIX YEARS DEMOCRATIC RULE.

YEARS.	CAPITATIONS.	DISBURSEMENTS.	Disbursements per Capita.
1871.....	91,179	\$658,383 50	\$7 22
1872.....	90,395	586,781 00	6 49
1873.....	97,414	719,545 15	7 37
1874.....	100,857	658,183 51	6 52
1875.....	99,568	568,171 97	5 78
1876.....	102,978	682,891 48	6 63
Total.....			\$40 01

So in this item it is shown the Democrats have the advantage.

We hope our Republican brethren will not become offended if we go a little further than this, and ascertain how the account will stand if the calculation be made on the basis of the voting population.

## DISBURSEMENT FOR EACH VOTER.

YEARS.	No. of Votes cast at State Election.	Amount Disbursed from Treasury.	Amount Disbursed for Each Vote.
1866.....	40,950	\$478,005 55	\$11 18
1868.....	49,598	751,395 51	15 14
1870.....	55,376	430,555 17	7 76
1872.....	83,193	586,781 00	7 05
1876.....	99,683	682,891 48	6 85

It is, we presume, not necessary to give any detailed explanation of the foregoing table, as the average reader will be able to understand readily where the Republicans "left off," and the Democrats commenced. Those who desire further information on this branch of the subject are respectfully referred to the fusion candidate for Governor.

The general charge of mismanagement on the part of the Democratic party, is well answered by the following statement, which was carefully prepared from the reports by one of the most competent gentlemen in the State, and the correctness of every figure contained in the statement is here vouched for.

## STATE EXPENDITURES.

Table showing the aggregate expenditures by West Virginia for all purposes, and separately, for general State purposes, and General School purposes, for the years 1867 to 1882, inclusive :

YEAR.	Aggregate for all Purposes.	General State Purposes.	General School Purposes.
1867	\$ 618,681 75	\$ 463,650 31	\$ 155,131 44
1868	751,395 51	549,253 71	202,196 80
1869	553,077 26	414,616 83	138,440 43
1870	430,555 17	373,525 48	57,028 69
1871	658,330 50	410,799 46	241,531 04
1872	586,781 90	408,552 76	178,229 14
1873	719,545 15	570,030 93	249,514 22
1874	657 183 54	416,824 19	240,359 35
1875	576,171 97	344,692 50	231,479 38
1876	682,891 48	463,317 61	219,573 87
1877	592,052 60	379,160 82	212,891 78
1878	572,343 75	372,317 92	200 025 83
1879	771,359 28	513,184 99	258,174 35
1880	615,341 76	389,880 63	225,461 13
1881	682,628 54	413,791 02	268,782 00
1882	797,612 06	526,454 53	234,681 46
	\$10,165,932 12		

\*Expenses of extraordinary session of Legislature holding 182 days included in this year.

NOTE.—The aggregate for all purposes includes, for several Democratic years, sums ranging from \$25,000 to \$150,000 borrowed to meet casual deficits in the treasury, and the expenditures for general State purposes includes the payment of these sums from time to time. So that, in fact, the amount collected as taxes from the people was less per year than was collected by the Republicans.

\*NOTE.—In the aggregate of expenditures for the twelve Democratic years is included the sum of \$230,162.56 taxes on Railroads for County and District purposes, and taxes on Delinquent Lands for County and District purposes, which were collected by the State and paid over to the Counties and Districts entitled thereto. So that in addition to the General School Fund, the State has during the twelve years of Democratic government returned to the people nearly \$20,000 per annum in taxes collected from the sources above named. During the years of Republican government NOT A DOLLAR WAS RETURNED TO THE COUNTIES FOR RAILROAD TAX OR TAXES ON DELINQUENT LANDS.

The aggregate of expenditures for State purposes for the years 1867 to 1870, inclusive, is \$1,801,052.33; average for the four years \$450,263.08. Republican administration.

The aggregate of expenditures for the years 1871 to 1882, inclusive, is \$5,209,007.29; average for twelve years \$434,083.94. Democratic administration.

Thus it is shown that the expenses of the State government under Democratic management, is \$16,179.14 less per year than under Republican management.

The aggregate expenditures for general school purposes—that is, the money annually distributed to the counties by the State—for the four years, 1867 to 1870, inclusive, is \$652,637.36; average for each year, \$163,159.34. Republican administration.

The aggregate expenditures for general school purposes—distributed to counties by the State—for the twelve years, 1871 to 1882, inclusive, is \$2,766,703.55; average for each year, \$230,558.63. Democratic administration.

Thus it is shown that the Democratic administrations have distributed to the Schools from the State treasury \$67,399.29 more each year than the Republican.

We have taken the year 1867 as a starting point, because the amount appropriated for general school purposes by the Republicans prior to that year was so insignificant as to be hardly worth mentioning, and we desired to be fair—even generous.

Now, this array of official figures will satisfy everybody that the Democratic party is the party of economy in the expenditure of public funds.

#### THE SCHOOL FUND.

The document referred to makes the claim that the Republican party turned over to the Democrats in 1871, an irreducible school fund amounting to \$258,800.00, all of which was made up under seven years and nine months of Republican rule. This statement is not correct. The amount turned over was \$258,800.00; of this amount the sum of \$138,800.00 consisted of bank stock belonging to the literary and other funds which were created in Virginia, a considerable length of time before the Republican party or the State of West Virginia had existence. Upon the establishment of West Virginia, this stock was taken and held to be a part of the school fund of the new State.

The amount invested by the Republican administrations for the fund was really \$120,000.00, and the Democratic administration has increased it to \$509,305.00.

It may be well enough to compare the record of the two parties in regard to this fund. It is not denied by the Republicans that the interest



has been paid<sup>on</sup> all the investments made by a Democratic administration, and that this interest has been applied to the support of the schools, it becoming a part of the general school fund and distributed to the counties. It will not be denied either that all the investments made by the Democrats are "solvent interest bearing securities," and are more desirable than any other securities now obtainable; and that the investments so made were made in accordance with law—Dr. T. H. Logan, the Republican<sup>chairman</sup> of the finance committee of the House of Delegates<sup>in</sup> 1879, having been instrumental in securing the legislation which authorized some of these investments to be made.

What<sup>we</sup> now<sup>propose</sup> to prove by the reports of the Auditor during the years the<sup>Republicans</sup> were in power is, that the Republican administration,*without authority of law, not only repeatedly and continually used without the payment of interest, the irreducible school fund, but also actually spent the general school fund that belonged to the counties.*

According to Auditor's report for 1866, the balance in treasury Oct. 1, 1866 was \$34,793.49. On the same day the balance to credit of the general school fund was \$37,206.86, and the balance to the credit of the school (irreducible) fund was \$2,681.47. In other words, the two school funds had to their credit on the 1st day of October, 1866, the aggregate sum of \$39,888.33, and yet on that same day there was only the sum of \$34,793.49 in the whole treasury. (Auditor's Report 1866, page 5.) According to the Auditor's Report for 1867, the balance in the treasury October 1, 1867, was \$4,895.91. On the same day there was to the credit of the general school fund the sum of \$56,657.02, and to the credit of the school fund (irreducible,) the sum of \$23,498.58. In other words, the two school funds had to their credit on the first day of October, 1867, the aggregate sum of \$80,155.60, and yet, on the same day, the whole amount of funds in the treasury was only \$4,895.91. (Auditor's Report 1877, page 6.)

According to Auditor's Report for 1868, the balance in the Treasury October 1, 1868 was \$18,300.11. On the same day the balance to the credit of the General School Fund was \$44,490.28 and the balance to the credit of the School Fund (Irreducible) was \$34,317.14.

In other words the two School Funds had to their credit on the 1st day of October, 1868, the aggregate sum of \$79,007.42, and yet the State only had in the Treasury on the same date the sum of \$18,300.11. (Auditor's Report 1868, Page 5.)

According to Auditor's Report for 1869, the<sup>\*</sup> balance in the Treasury October 1, 1869, was \$76,654.14. On the same day the balance to credit of the General School Fund was \$97,440.43 and the balance to the credit of the School Fund (Irreducible) was \$11,696.89. In other words the two School Funds had to their credit October 1, 1869, the

aggregate sum of \$109,137.32, and yet the State only had in the Treasury the sum of \$76,654.14. (Auditor's Report 1869, pp. 5-6.)

\*NOTE.—The Auditor says, in his report of 1869, that the balance in Treasury will be reduced \$10,487.04 by outstanding warrants already drawn before October 1, 1869, of which he has no official account—the amount of such warrants being \$10,487.04, which makes the actual balance in Treasury October 1, 1869, only \$66,167.10 with \$109,137.32 to the credit of the two School Funds.

According to Auditor's Report for 1870, the balance in Treasury October 1, 1870, was \$213,420.08. On the same day the balance to the credit of the General School Fund was \$248,388.25; and to the credit of the School Fund (Irreducible) \$25,560.17. In other words the two School Funds had to their credit on the 1st day of Oct., 1870, the aggregate sum of \$273,948.42, and yet the State only had in the whole Treasury on that day the sum of \$213,420.08. (Auditor's Report 1870, p. 4.)

Thus it is shown how not only the *Irreducible School Fund* but the *General School Fund* fared in the hands of the Republicans for the years from 1866 to 1870, inclusive.

#### THAT DEFICIT.

It is shown by the foregoing figures, that the much talked about deficit was occasioned by an over-draft made by the Republican officials, or in other words, by reason of their having used for State purposes, the monies belonging to the two school funds. This is stated to be the case by the Auditor in his report for 1870, (page 5.)

It is claimed by the Republicans that this deficit was made good long before the Democratic party came into power. The Democrats obtained control of the political affairs of the State March 4, 1871. The deficit referred to had not been made good on the 1st of January, 1871, because, will be seen by an examination of the Auditor's Report for that year, on January 1st, 1871, the balance in the treasury was \$131,554.50, while there was the sum of \$117,793.55 to the credit of the general school fund, and \$32,263.16 to the credit of the irreducible school fund,—the amount to the credit of the two school funds aggregating \$150,056.71, or \$18,502.21 more than there was in the whole treasury.

The Auditor in his report to the Legislature on this subject (Senate Journal 1871, Feb. 1,) says: "Said school funds have long since been reimbursed by subsequent collections of the revenue." We have already shown that thirty days before the Auditor made this report, *these funds had not been reimbursed*. The Auditor, however, is correct in his statement as to the *manner* in which they were reimbursed. The "subsequent collections of the revenue"—that is, the large collections made in January 1871, for *State purposes*, were allowed to go into the treasury to the credit of the two school funds, so that there might be no deficiency

in said funds, or either of them, — but in wiping out the deficiency in the school funds, a deficiency was created in the *State fund by using monies collected for State purposes in the repayment to the school funds* of the amounts due them respectively, and in this shape matters stood when the Democrats came into power in March, 1871. That is to say, the two school funds were, on the 4th day of March, 1881, (apparently,) all right, but the State fund was short some \$60,000.00, because the taxes which had been collected to pay the expenses of the State, had been appropriated to the school funds.

#### EXPENSES OF JUDICIARY.

Our Republican friends claim great credit for themselves because the expenses of the Judiciary for the first six years of Democratic administration in the State was \$18,926.10 more than was expended for the same purpose under Republican administration. When we consider that the \$159,430.43 expended during the last six years of Republican rule was expended at a time when there was practically nothing to be done in the courts—the legislation of the party in power prohibiting a very large class of our people from transacting legal business either as client or attorney—and indeed few of the courts were organized at all—it seems to us that the aforesaid sum of \$159,420.43 is not an investment of which the Republican party can be proud. Since the Democrats have been in power the courts are open to all men without respect to ‘race, color or previous condition of servitude.’ It is not likely, therefore, that the people will complain at the additional expense now incurred, due regard being had to the quality of the article for which their money is expended and the honesty of the expenditure.

#### REVALUATION OF REAL ESTATE.

Much has been said and written in regard to the revaluation of real estate, and an attempt has been made to show that the Democratic party has imposed an undue share of the taxes upon the land-holding part of our population. Let us see how the account stands in this particular between the Democrats and Republicans.

In 1865 the assessed value of real estate was \$83,740,738 00. In 1868, three years afterwards, a Republican assessment board made a revaluation of the real estate, and increased the same to \$97,043,105, making a difference in the assessment of \$13,302,367, or an increase of  $15\frac{8}{10}$  per cent. IN THREE YEARS. In 1875 a Democratic assessment board revalued the real estate in the State at \$111,864,325, an increase of \$14,821,220 over the valuation made by the Republican in 1868—or an increase of  $15\frac{3}{10}$  per cent. *in seven years.*

In 1883, another reassessment was made under direction of an act passed in 1882, the act referred to having received the support of nearly all the leading Republicans in the House of Delegates. Under this reassessment, the valuation of all real estate in the State was placed at \$117,308,297, an increase over the valuation of 1875 of \$5,443,972, or an increase of less than five per cent. in *eight years*.

At the time of the revaluation made by the Republicans in 1868, our people had not fairly commenced to recover from the effects of the war, the Chesapeake and Ohio Railroad had not been built, our mines had not been developed, and there being no immigration to our State from other States at that time, our unimproved lands were not in demand. In fact, nothing up to that time had occurred which would give special value to our real estate, and yet the Republican assessment board added more than *thirteen millions to the taxable value of our lands*, and showed themselves to be experts in the reassessment business.

Since the government has been in the hands of the Democratic party, the population of the State has largely increased, coal mines have been developed, numerous railroads have been built and lands which in 1868 could have been bought for a dollar an acre, in some sections of the State will now bring ten times as much in the market. Upon the whole it must appear to any reasonable person that the Democrats have not done particular harm to any land-holder in the matter of the re-assessment of real estate, especially as all the real estate in the State, including city property and wild lands, is assessed under the last re-assessment at about one hundred and seventeen million, while the United States Census Reports for 1880 shows the value of *land in farms* alone to be more than one hundred and thirty-three millions. It is well known that the value of the mineral property of the State has increased in much greater ratio than the farming lands.

In the foregoing statement the years in which the lands first appeared on the land books for taxation under the several re-assessments have been used.

#### ASSESSMENT OF PERSONAL PROPERTY.

The Republicans, just at this time, are giving expression to a great deal of sympathy for the "poor farmers," and are attempting to make it appear that the agricultural classes would fare particularly well in the hands of the Republican party. It would not, perhaps, be amiss to investigate a little and see how the assessment of personal property was made when the Republicans had charge of the books.

The following table will, we have no doubt, be very satisfactory to those who desire to compare the records of the two parties on this question :

TABLE SHOWING POPULATION OF THE STATE AND THE ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTIES FOR THE YEARS 1870 AND 1880 RESPECTIVELY.

COUNTIES.	Population 1870.	Assessed Value of Personal Property, 1870.	Population 1880.	Assessed Value of Personal Property, 1880.
Barbour.....	10,312	\$ 621,143 00	11,870	\$ 541,163 00
Berkeley.....	14,900	1,511,641 00	17,380	1,212,584 00
Boone.....	4,553	255,920 00	5,824	189,400 00
Braxton.....	6,480	279,898 00	9,787	347,393 00
Brooke.....	5,464	683,015 00	6,013	624,966 00
Cabell.....	6,429	366,670 00	13,744	550,651 00
Calhoun.....	2,939	† 127,825 00	6,072	141,473 00
Clay.....	2,196	54,836 00	3,460	59,423 00
Doddridge.....	7,076	330,862 00	10,552	403,867 00
Fayette.....	6,617	209,485 00	11,560	271,855 00
Gilmer.....	4,338	192,863 00	7,108	253,132 00
Grant.....	4,467	509,386 00	5,542	421,977 00
Greenbrier.....	11,417	1,055,255 00	15,090	1,142,558 00
Hampshire.....	7,643	597,745 00	10,366	629,795 00
Hancock.....	4,363	643,553 00	4,882	451,128 00
Hardy.....	5,518	670,111 00	6,794	637,32 00
Harrison.....	16,714	2,084,516 00	20,181	2,010,220 00
Jackson.....	10,300	482,259 00	16,312	413,970 00
Jefferson.....	13,219	1,769,813 00	15,005	1,509,742 00
Kanawha.....	22,349	1,331,961 00	32,466	973,050 00
Lewis.....	10,175	851,238 00	13,269	684,205 00
Lincoln.....	5,053	217,550 00	8,739	214,269 00
Logan.....	5,124	182,445 00	7,329	160,462 00
Marion.....	12,107	1,367,138 00	17,198	1,209,685 00
Marshall.....	14,941	659,990 00	18,880	834,000 00
Mason.....	15,978	1,403,546 00	22,293	1,303,654 00
Mercer.....	7,064	242,450 00	7,467	205,340 00
Mineral.....	6,332	773,145 00	8,630	616,212 00
Monongalia.....	13,547	1,528,433 00	14,985	1,222,299 00
Monroe.....	11,124	840,254 00	11,501	679,365 00
Morgan.....	4,315	315,855 00	5,777	328,653 00
McDowell.....	1,932	41,700 00	3,074	55,524 00
Nicholas.....	4,458	227,572 00	7,223	238,075 00
Ohio.....	28,831	5,971,625 00	37,467	5,245,780 00
Pendleton.....	6,455	509,039 00	8,022	430,413 00
Pleasants.....	3,012	250,510 00	6,756	354,203 00
Pocahontas.....	4,069	338,352 00	5,591	265,110 00
Preston.....	14,555	1,054,754 00	19,091	901,243 00
Putnam.....	7,794	311,582 00	11,375	326,790 00
Raleigh.....	5,673	141,546 00	7,367	193,837 00
Randolph.....	5,563	280,461 00	8,102	195,575 00
Ritchie.....	9,055	701,882 00	13,474	574,631 00
Roane.....	7,232	292,763 00	12,184	263,813 00
Summers.....	9,033	9,033 00	9,033	228,091 00
Taylor.....	9,367	826,934 00	11,455	1,021,850 00
Tucker.....	1,907	89,552 00	3,151	60,999 00
Tyler.....	7,352	499,711 00	11,073	503,285 00
Upshur.....	8,023	517,899 00	10,249	520,206 00
Wayne.....	7,852	486,320 00	14,739	457,844 00
Webster.....	1,750	54,952 00	3,207	70,304 00
Wetzel.....	8,595	299,690 00	13,896	314,679 00
Wirt.....	4,804	303,783 00	7,104	229,665 00
Wood.....	19,000	2,113,265 00	25,006	1,903,880 00
Wyoming.....	3,171	88,530 00	4,322	76,949 00
Totals.....	442,014	\$ 38,055,442 00	618,457	\$ 34,622,399 00

°Valuation for 1871 used.

†Summers County formed in 1871.

NOTE.—The years 1870 and 1880 were used in this table because during each of those years a United States Census was taken, so that the population of the State for those years could be given.

Thus it is shown that in 1870, under Republican administration, a population of 442,014 was assessed upon personal property at a valuation of \$38,055,442.00, and in 1880, ten years later, under Democratic administration, a population of 618,457 was assessed upon personal property at a valuation of \$34,622,399.

We will now proceed to show how the Republicans assessed the farmers in 1870, and how they were assessed by the Democrats in 1880, by the following table :

REPUBLICAN ADMINISTRATION— POPULATION, 442,014.	Assessment of Farmers' Prop- erty.	DEMOCRATIC ADMINISTRATION. POPULATION, 618,458.	Assessment of Farmers' Prop- erty.
Value of Horses, 1870 .....	\$ 6,303,375 00	Value of Horses, 1880 .....	\$ 4,798,273 00
Value of Cattle, 1870 .....	5,628,398 00	Value of Cattle, 1880 .....	4,627,600 00
Value of Sheep, 1870 .....	769,205 00	Value of Sheep, 1880 .....	889,841 00
Value of Hogs, 1870 .....	310,624 00	Value of Hogs, 1880 .....	158,429 00
Value of Farming Utensils, 1870 .....	1,601,365 00	Value of Farming Utensils, 1880 .....	1,168,538 00
Total .....	\$ 14,622,967 00	Total .....	\$ 11,642,681 00

The foregoing table shows that in 1870, under Republican government the two classes of property which may be said to belong exclusively to the farming part of our population, viz: live stock and farming implements, were assessed at *two millions, nine hundred and seventy-eight thousand, two hundred and eighty-six dollars* more than the valuation placed upon the same classes of property by the Democrats in 1880, ten years later.

RATE OF STATE TAX FOR THE SEVERAL YEARS FROM 1863 TO 1884.

REPUBLICAN.

YEAR.	State Purposes.	School Pur- poses.	Hospital for In- sane.	Completion of Pub. Build'gs.	Total.
1863.....	40	.....	.....	.....	40
1864.....	30	10	.....	.....	40
1865.....	30	10	.....	.....	40
1866.....	30	10	.....	.....	40
1867.....	30	10	.....	.....	40
1868.....	20	10	.....	.....	30
1869.....	20	10	.....	.....	30
1870.....	20	10	5	.....	35

## DEMOCRATIC.

YEAR.	State Purposes.	School Purposes.	Hospital for Insane.	Completion of Pub. Buildings.	Total.
1871.....	20	16	5		35
1872.....	20	10	5		35
1873.....	20	10		5	35
1874.....	20	10			30
1875.....	20	10			30
1876.....	20	10			30
1877.....	20	10			30
1878.....	20	10			30
1879.....	20	10			30
1880.....	20	10			30
1881.....	20	10			30
1882.....	20	10			30
1883.....	25	10			35
1884.....	20	16			36

The Committee, under whose auspices this paper has been prepared, assume the full responsibility of every statement therein made, and have caused the signature of the Chairman and Secretary of such Committee to be attached thereto.

Printed by order of the Democratic State Executive Committee.

D. H. LEONARD, *Chairman.*

D. C. GALLAHER, *Secretary.*

