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AN ESTIMATE OF DEBTS due to the STATE of MARYLAND from its Citizens, &c. with Interest thereon to the 1st day of November, 1804.

ON BONDS INSTALLED, &c.

ON account of confiscated property,	3,837	8	11			
On account of open accounts,	152	4	4			
On account of money and stock lent,	89,165	16	0			
On account of the emissions of 1769 and 1773,	388	10	8			
Lots westward of Fort Cumberland,	14	8	4			
Indian lands,	3,902	14	2			
Vacant land in Allegany county,	6,412	3	7			
Taxes,	3,757	1	0			
				107,630	7	0
Deduct the following Debts deemed Invalid.						
For confiscated property,	1,746	12	9			
For open accounts,	152	4	4			
For money lent,	260	6	0			
For taxes,	863	3	11			
				3,022	7	0
						104,608 0 0

ON BONDS NOT INSTALLED.

On account of confiscated property,	22,363	14	0			
On account of specifics sold,	369	13	7			
On account of the emissions of 1769 and 1773,	2,023	18	6			
On account of taxes,	43,091	11	0¾			
Balance due from the sheriffs and clerks,	11,953	15	9¼			
				79,802	12	11½
Deduct the following Debts deemed Invalid.						
For confiscated property,	18,569	6	3			
For specifics sold,	369	13	7			
For the emissions of 1769 and 1773,	1,268	1	8			
For balances due from the collectors of the taxes,	42,951	0	0			
For balances due from the sheriffs and clerks,	5,332	14	9¼			
				68,490	16	3¾
						11,311 16 8¼
						115,919 16 8¼
Due from the supervisors of the public roads, and the poor-house in Baltimore county,						4,157 14 4
Balance due from John M'Henry & Co. in final settlement certificates,						1,297 2 11

The following Statement shews at one view the actual existing Funds, the Receipts and Expenditures, the Contingent or Annual Revenue, and the appropriations on it, including the permanent expences for the ensuing year.

THE STATE's CAPITAL.

	Dollars.	Cts.				
Six per cent. stock of the United States,	224,714	46				
Redeemed by the United States,	54,309	89				
				170,404	57	
Deferred six per cent. stock,	125,644	27				
Redeemed by the United States,	8,376	58				
				117,267	69	
Three per cent. stock,				330,444	31	
				618,116	57	
						231,793 14 3
Loan to the city of Washington,	75,000	0	0			
Loan to the Susquehanna canal company,	10,450	0	0			
Loan to the trustees of Charlotte-Hall school,	1,000	0	0			
Loan to individuals,	1,170	2	8			
Installed bonds that are valid,	16,987	17	4			
				104,608	0	0
Uninstalled bonds that are valid,	4,690	15	7¾			
Balances that are due from the clerks and sheriffs,	6,621	1	0½			
				11,311	16	8¼
						115,919 16 8¼
Stock in the Potowmack company,						45,166 13 4
Stock in the bank of Baltimore,						24,750 0 0
						417,630 4 3¼
Stock in the bank of England,						
Balance due from the supervisors of the public roads,				1,757	14	4
Balance due from the poor-house in Baltimore county,				2,400	0	0
Balance due from John M'Henry & Co. in final settlement certificates, having no interest paid thereon,				1,297	2	11

An Account of Receipts and Expenditures of the State of Maryland from the 1st day of November, 1803, to the 1st day of November, 1804.

Balance in the treasury on the first of November, 1803,				24,637	17	7¾
Amount of the receipts into the treasury from 1st of Nov. 1803, to 1st of Nov. 1804,				37,589	12	8¼
						62,227 10 4¼
Amount of expenditures, &c. from 1st November, 1803, to 1st November, 1804,						35,111 5 6¼
						27,116 4 10
Deduct Appropriations due 1st Nov. 1804, and then remained unpaid, viz.						
For the payment of the civil list,				3,403	15	0
For half pay due the officers and soldiers,				432	10	5
For the journal of accounts,				1,273	11	7
For Indian annuities,				125	18	9
To the armourer of the Eastern Shore,				15	0	0
To the armourer of the Western Shore,				133	10	0
						5,384 5 9
						21,731 19 1
From the above sum deduct the amount payable to the jurymen of the general court of the Western Shore at October term, 1804, estimated at				1,250	0	0
For the amount of the journal of accounts at the present session, 30,000 dolls.				11,250	0	0
						12,500 0 0
						9,231 19 1
To this Balance add the probable amount of Receipts for the ensuing year.						
For dividends of interest and reimbursements of principal on the 6 per cent. and deferred stock, and interest on the 3 per cent. stock, to Oct. 1st, 1805,				14,228	5	1
For interest on the loan to the city of Washington,				4,500	0	0
For interest on the loan to the proprietors of the Susquehanna canal,				516	0	0
For interest on the loan to the trustees of Charlotte-Hall school,				60	0	0
For interest on the loan to individuals,				70	4	0
For interest and principal on the installed and uninstalled debt,				3,000	0	0
For taxes on law proceedings, fines, forfeitures and amerciaments, marriage, ordinary, retailers, hawkers and pedlers licences,				11,500	0	0
For composition on escheats and vacant land,				1,800	0	0
For taxes and seals in the land and chancery offices,				600	0	0
For dividend on stock in the bank of Baltimore at 10 per cent.				2,450	0	0
For dividend on stock in the Potowmack company at 3 per cent.				1,354	0	0
						40,076 9 1
						49,311 8 2
Brought over,						49,311 8 2

For a loan of 200,000 dollars made to the city of Washington in conformity to an act of congress, entitled "An act authorising a loan for the use of the city of Washington, in the district of Columbia," &c. passed on 6th of May, 1796, reimbursable after the year 1803, by instalments, not exceeding one-fifth of the whole sum borrowed in any one year, 80,000 dollars, being for two instalments. As it is not ascertained whether congress will make provision for the payment of these instalments during the ensuing year, the amount is not carried to account.

The probable annual demand on the Treasury.

The governor's salary,	1,000	0	0			
Five counsellors,	1,000	0	0			
Three judges of the general court,	2,250	0	0			
Five judges of the court of appeals,	1,875	0	0			
Five district judges,	2,475	0	0			
Chancellor,	1,275	0	0			
Treasurer of the Western Shore	750	0	0			
Treasurer of the Eastern Shore,	168	15	0			
Trustee,	150	0	0			
Auditor,	300	0	0			
Printer,	450	0	0			
Clerk to the council,	300	0	0			
Clerk to the house of delegates,	112	10	0			
Clerk to the senate,	56	5	0			
Messenger to the council,	118	15	0			
Armourer Eastern Shore,	30	0	0			
Armourer Western Shore,	192	0	0			
Half pay list,	1,245	7	6			
Contingent expences of government,	500	0	0			
Donation to the colleges,	2,500	0	0			
Donation to the academies and schools in the different counties,	1,575	0	0			
Pay to the jurors of the Western and Eastern Shore general courts,	3,500	0	0			
Baltimore night watch,	1,350	0	0			
Indian annuities,	138	15	0			
Judge of the land-office Eastern Shore,	150	0	0			
Register of the land-office Eastern Shore,	7	10	0			
Register of the land-office Western Shore,	11	5	0			
	23,481	2	6			
Journal of accounts for the session of 1805,	11,250	0	0			
						34,731 2 6
Subject to future appropriations,						£. 14,580 4 8

B. HARWOOD, Treas'r. W. Shore.

Treasury-Office, Annapolis, Nov. 1st, 1804.

From the NATIONAL INTELLIGENCER.

TO THE PEOPLE.

THE DEFENCE.

No. XIII.

Some notice may, in this place, be expected of the new duties imposed during the last session for the protection of the Mediterranean.

The propriety of the appropriation for this purpose has not been disputed. But it is said that the species of taxation resorted to is unjust and unequal; and that the necessity of laying new taxes, is an evidence of the inexpediency of abolishing the internal revenues in the year 1801.

We shall consider the last argument first. Had the internal revenues been continued, it will be allowed, there would have been no occasion for this additional taxation. But, although their continuance would have superceded this necessity, it does not follow that their abolition was inexpedient. A decision on this point will be elucidated by a consideration of two questions; *first*, whether it was wise to continue *permanent* taxes, without any permanent objects, with the sole view to *contingent* events?—and, secondly, whether the internal taxes constituted a resource preferable to the new duties?

The existence of permanent taxes, without permanent objects, is among the most fatal expedients which the ingenuity of tyranny has ever devised. It destroys the responsibility of rulers to their constituents; it arms them with formidable powers, which may be used in subversion of the peace or liberties of nations; it is destructive of economy; and it is oppressive. Any one of these considerations would be sufficient to establish the danger of this policy; taken in connection they must flash conviction on every man jealous of his rights. That no permanent objects required the continuance of these taxes is manifest from the competency of the residuary revenue to all the regular purposes of the government, the increasing specie balance in the treasury having grown in a space of two years from 2,946,038 to 5,860,000 dollars; and from its further competency to meet all the engagements arising from the Louisiana purchase. The loss of the frigate Philadelphia was in every sense, in which it can be considered, a contingent event; one which no human prescience could foresee, or human prudence avert. To provide, therefore, for such an event, would have necessarily implied a supernatural of prophecy. It was right, therefore, in the year 1801 to repeal the internal taxes. Would it have been proper in the year 1804 to have renewed them in preference to the new duties? To shew the folly of this measure, it is sufficient to say that the expences of collecting a million, the sum appropriated to protect the Mediterranean trade, would have been about 240,000 dollars, while that attending the new duties will not probably exceed 10,000. In which case the tax instead of being a million would have been twelve hundred and thirty thousand dollars. The difference between these two sums is gained by the nation. Many other arguments, of force but little inferior, could be urged; but these alone are strong enough for our purpose.

With regard to the second allegation, that the new duties are unequal and unjust, nothing can be more false. They are laid for the sole purpose of protecting trade. Is it not just then that trade should indemnify the expence? But, it is said that they lay an oppressive burthen on the merchant. How can this be? The tax is not retrospective, but prospective. The merchant may, or may not, according to his sense of his interest, import the goods that are taxed. If he does import them, he will be reimbursed by the purchaser not only the cost and the duty, but a *profit* both on the cost *and the duty*. This fact is so well understood in the mercantile world, that the enlightened merchant is always friendly to the imposition of *moderate* duties. It is, however, replied, that the addition of the new to the old duties, renders the existing ones *immoderate*, whereby the sale of the goods will be diminished, and consequently the mercantile profit, and smuggling be encouraged, to the injury of the fair trader.

Let us examine whether either of these effects is likely to be produced. The *additional* duty is that of two and a half per centum on all goods previously taxed *ad valorem*.

From official documents it appears that the average duty on articles charged ad valorem is 13 and a half per cent; and that the aggregate amount of the duties received on those articles in the year 1802 was 4,193,472 dollars, and the value of those articles 31,706,061 dollars—The whole amount of importations of that year may be computed at forty nine millions of dollars; and the duties amount to ten millions one hundred thousand; from which it follows that the value of the articles that paid specific duties was about seventeen millions, and the duties on those articles averaged