

COMPTROLLER'S REPORT:

TREASURY DEPARTMENT,
 COMPTROLLER'S OFFICE,
 Tallahassee, November 2d, 1846. }

To His Excellency W. D. MOSELEY,

Governor of the State of Florida :

SIR:—In compliance with the 8th Section of the act to organize the office of Comptroller of Public Accounts, I have the honor to transmit to you my Annual Report of the receipts and expenditures of this Department, for the fiscal year, commencing on the 26th day of July, 1845, and ending on the 31st day of October, 1846, embracing a period of fifteen months and five days.

Amount of Warrants drawn by Comptroller on Treasurer and which embraces the total expenses of the state for the year,	\$56,009 57
Amount paid into the Treasury from the various sources of revenue for the same period,	28,412 29
Leaving a balance outstanding of Treasury certificates, To meet the payment of which balance, there is due to the state on the assessment for the year 1845,	27,597 28
Amount of assessment for 1846,	2,269 16
	51,196 69
	<u>53,465 85</u>
From which deduct this amount paid on account of taxes for 1846,	3,552 87
Expense of assessing and collecting, say	10,500 00
Nett balance to meet outstanding liabilities and due on the 23d instant,	14,052 87
	<u>39,412 98</u>

To account more fully for the expenditures of the state I beg leave to refer you to the accompanying exhibit marked A, in which will be found the expenses of the different Departments separate from each other, and a full account of the various items of expenditure embraced in each, in which it will be perceived that the Expenses of the Legislative Department for the two sessions amounts to

	26,095 12
Executive Department	5,838 56
Judicial do	9,263 76
Militia	564 38
Printing State Laws and distributing them.	592 25
Supreme Court	1,098 44
Preservation Books and Maps	105 00
Furniture for Public Offices	246 75
Taking Census	1,937 13
Criminal prosecutions	6,606 26
Contingent Expenses of Courts	1,756 05
Apprehending Criminals	200 00
Contingent Fund	1,705 85
	<u>\$56,009 55</u>

I have also prepared an exhibit marked B of the assessment of taxes for the year 1846, showing the amount assessed in the different counties throughout the state, and the sources from which they are derived.

I have likewise prepared a statement showing the amount of receipts with which the Treasurer is charged on the Books of the office, to the 31st October 1846, and an estimate of the probable receipts and expenditures for the ensuing fiscal year.

N. P. BEMIS, Comptroller.

Exhibit A showing the expenditure of \$56,009 47.

Legislative Department :

First Session,---Pay and mileage members General Assembly, clerks, &c.,	\$ 9,227 42
printing 500 copies Journal, House 368; Senate 175,	543 00
printing daily Journals, Ho. 760 55; Senate 323 96,	1,084 51
printing bills, reports, &c., Ho. 369 56; Sen. 148 30,	515 86
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Expense, 1st session,	\$11,370 79
Second Session,---Pay and mileage, members, officers, &c.	\$10,414 70
printing 500 copies Journals Senate 340; House 632,	962 00
" daily Journals, Senate 503.36; House 1,228.48,	1,731 84
" bills, reports, &c., Senate 540.69; House 745.74,	1,286 43
contingent expenses,	319 36
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	14,724 33
Total expenses Legislative Department,	\$26,095 12

Executive Department :

Governor's Salary,	1,898 63
Secretary of State's salary,	713 67
Comptroller's " "	944 64
Treasurer's " "	922 74
Governor's Secretary, "	602 73
Clerk in Secretary of State's office,	185 40
Contingent expenses,	570 75

Total expenses of executive department, \$5,838 56

Judicial Department :

Salary four Judges,	7,831 49
" Attorney General,	590 41
" four Solicitors,	825 61
Contingent expenses, stationary, &c.,	16 25

Total expenses judicial department, \$9,263 76

Expense of Militia :

Salary of Adjutant and Inspector General,	\$564 38
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Expense of publishing and distributing Laws :

Publishing and distributing laws, for two sessions,	\$592 25
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Expense of Supreme Court :

For publishing reports,	540 00
" recording opinions and orders,	66 71
" fitting up Court Room, under resolution,	110 31
" Contingent expenses,	381 42

Total expense of supreme court, \$1,098 44

<i>Expenses of preservation of maps and books,</i>	105 00
<i>Expense of office furniture for capitol, (see appropriation,)</i>	246 75
<i>Expenses of taking census of 1845,</i>	1,937 13

C.

A Statement showing the amount of receipts with which the Treasurer is charged on the books of the office, from the organization of the Government, to the 31st October, 1846, inclusive, comprising the fiscal year, and derived from the following sources:

On account Revenue Tax, 1845, per assessment made for that year,	\$24,159 01
On account Revenue Tax, 1846,	3,552 87
On account License Tax,	265 00
On account Auction Tax,	206 89
On account fines and forfeitures, 1846,	228 52
Total amount received,	\$28,412 29

From the proceeds of fines and forfeitures, and tax on auction sales, in the county of Monroe, there has been paid to commissioners, appointed to receive and appropriate the same to the erection of a public jail in said county—see act of General Assembly, approved 29th December, 1845—the sum of	275 57
There has also been paid to the County Treasurer, from the proceeds of tax on auction sales, under and by virtue of an act, approved 25th Feb., 1840, entitled "An Act to provide for the education of poor children," the sum of	80 26

Estimate of the probable receipts of the fiscal year, 1846,—'7.

Tax on lands, slaves, and other property,	\$38,000 00
" License tax,	300 00
" Auction tax,	600 00
" Fines and forfeitures,	600 00
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	\$39,500 00

Probable disbursements.

General Assembly—session of 31 days,	\$10,500 00
Officers of Government—Executive Department,	4,200 00
Judiciary Department,	9,300 00
Criminal prosecutions and courts,	7,000 00
Militia,	500 00
Publishing and distributing laws,	500 00
Supreme Court,	1,000 00
Contingent expenses and miscellaneous,	2,000 00
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	\$35,000 00

Recapitulation.

Balance in Treasury, probably, on hand after payment of the outstanding warrants,	11,800 00
Estimated receipts for the present year,	39,500 00
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	51,300 00
Estimated expenses for the same period,	35,000 00
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	16,300 00

Excess of receipts over expenditures,

16,300 00

The Comptroller, in concluding his report, would respectfully suggest the necessity of an entire new fee bill for the State. By the bill now in force, establishing a tariff of fees, many items of expense are not provided for, and

great difficulty occurs in the settlement of Clerks' and Sheriffs' accounts, owing to the very imperfect provisions of the law now existing.

It is furthermore suggested, that the law be so changed as to require County Commissioners to meet in their respective counties, on the third Monday in October of each and every year, to examine the report of insolvencies and overcharges made by the Tax Collectors, Sheriffs cannot fully report, until after the time allowed them by law to make sale and distress in case of defaulters, and hence the necessity of such a provision by law for the meeting of County Commissioners, as above stated.

Your attention is invited to the difficulties attendant on the transmission of taxes by Collectors remote from the capital. The amount collected in many of the small counties is inconsiderable, and the expense of Collectors, who are compelled to visit this office, for the settlement of their accounts, and the payment of the sums collected, exceeds their compensation.

I would also bring to your notice, the necessity of giving Tax Assessors the power to administer oaths to persons rendering in their tax lists. For the want of such a provision by law, persons are compelled to go before a justice of the peace, to make the requisite oath to the truth of their returns.

All of which is respectfully submitted.

N. P. BEMIS, *Comptroller.*

Sources from which the revenues of the State are derived.

8,239 white males over 21 years of age, a 50c.	4,119 50
31,591 slaves, a 50c.,	15,795 50
148 free negroes, a \$3.00,	444 00
1,013,027 dollars, money loaned on interest, 20c. on 100 dollars,	2,026 05
52,691 dollars, Bank Stock, value thereof 20c. on 100 dollars,	105 38
2 Bank Agencies, a 150 dollars,	300 00
804,706 dollars Stock in Trade, a 20c. on 100 dollars,	1,609 41
32,925 dollars, Commission Merchants, a $\frac{1}{2}$ per ct.,	164 62
37,564 cattle of residents, (over 100 head,) a $\frac{1}{2}$ c. each,	187 82
5,843 " non-residents, " " "	29 20
93 retailers of spirituous and vinous liquors, a 10 dollars,	930 00
36 Taverns and Inn-keepers, a 10 dollars,	360 00
16 bars and restaurants, a 20 dollars,	320 00
21 ten-pin alleys, a 10 dollars,	210 00
15 billiard tables, a 25 dollars,	375 00
27,820 dollars, income of Doctors, a 20c. on 100 dollars,	55 64
40,535 dollars, income of Lawyers, a 20c. on 100 dollars,	81 07
21,833 dollars, income of Weighers, Inspectors and Pilots, a 20c. on 100 dollars,	43 67
837 Gold watches, a 50 cents,	418 50
784 " " " 12 $\frac{1}{2}$ cents,	98 00
93,643 dollars, value of carriages, buggies, &c., a 20 cents on 100 dollars,	187 28
1,561,097 dollars, value of improved town lots, a 20 cents on 100 dollars,	3,122 19
441,380 dollars, value of unimproved town lots, a 20 cents on 100 dollars,	882 76
107,900 dollars, value of saw mills, a 20 cents on 100 dollars,	215 80
163,800 dollars, wharves in use, a 20 cents on 100 dollars,	327 60
177,350 acres, 1st rate land, a 1 c.	1,773 50
910,813 " 2d " do. a $\frac{1}{2}$ c.	6,831 10
1,740,857 " 3d " do. a $\frac{1}{3}$ c.	6,528 21
Double taxes,	3,654 88
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	\$51,196.72

N. P. BEMIS, *Comptroller.*