

corresponding advantage. — There is a deficiency in that provision of the law, now in force, requiring the Tax Collectors, on pain of losing their commission, to pay into the Treasury all the taxes by the fourth Monday in November. It makes no exception in case of taxes on land advertised, and it fixes no time when the taxes raised by the sale of such lands shall be paid over. It seems to be the understanding, and I suppose the correct one, that property is not to be taxed for the current year, unless it was within the county prior to the first of March. That time should certainly be extended to (say) the first of May, and it might be well to provide for a half tax on property coming in after that date, and prior to (say) the first of October or November. — A law of last session provided that any person, deeming himself illegally taxed, might apply to the Circuit Court for relief. No such right is given to the State, when she may feel herself aggrieved by a decision of the Board of County Commissioners. I suggest the passage of a law for that purpose. — There are a great many persons and species of property and income not now taxed, but which, in all justice, should be, in order to make the taxes more equable. By taxing them, a considerable addition might be made to our revenue, almost without being felt, and, if found in practice to work well, a reduction might be made on property now taxed. — Occasionally taxable property is discovered, which, for some reason, was not assessed for previous years. Provision should be made that, in such cases, any Tax Collector of the proper county, may assess and collect such back dues. — A very large proportion of the taxes upon polls are lost annually, through the insolvencies of the parties. Perhaps some plan may be devised by the Legislature to prevent this.

I have the honor to be, very respectfully, your ob't serv't,  
SIMON TOWLE.

**Treasurer's Report.**

TREASURER'S OFFICE, TALLAHASSEE, }  
November 24, 1848. }

His Excellency WILLIAM D. MOSELEY, Governor of Florida:

Sir:—In conformity with the 6th section of the act of the first General Assembly organizing the office of State Treasurer; I have the honor to submit a "statement of the balance in the Treasury to the credit of the people of this State," on the 31st day of October last, "with a summary of the receipts and payments of the Treasury," during the fiscal year ending on that day.

By reference to account A, herewith enclosed, you will perceive that the receipts during the period referred to, amount to the sum of \$56,832 72

Which, added to the balance reported in the Treasury, November 1, 1847, 3,755 10

Make the gross sum of \$60,587 82

The disbursements for the same period amount to the sum of \$59,259 71

Leaving a balance in the Treasury on the 1st day of November, 1848, of 1,328 10

My account with the Surplus Fund, marked B, shows the sum of \$4,533 73 standing to the credit of that fund, on the 1st day of November last. Since that date, two accounts have been rendered against the State, (one of 808 00, for printing the Laws and the Reports of the Supreme Court; and the other of \$308 75, for the contingent expenses of the Register of Public Lands,) which will reduce this sum, by the balance of the appropriations under these heads—in the one case being \$604, and in the other \$300. No certificates have been issued or payments made for the excess over the respective appropriations. A new appropriation will, therefore, be necessary for these heads of expenditure.

I refer you to account marked C, for a statement of my account, as Commissioner of the Tallahassee Fund. The only resources left to this fund are the eight sections of land granted by Congress "for the purpose of fixing the seat of Government," which, owing to the construction of the act of Congress by the Commissioner of the General Land Office, cannot be made available. An act was passed at the last session of the General Assembly, requesting our Senators and Representative to use their exertions to procure such action by Congress as would authorize the location of those lands "without restriction," &c. No action, however, has been had, and the creditors of this fund are still left in doubt and uncertainty as to when, if ever, they may expect a settlement of their claims. It is to be hoped that some course will soon be adopted for their relief.

I have the honor to be, very respectfully, your ob't. serv't.,  
WM. R. HAYWARD, Treasurer.

A.

The Treasurer in account with the State of Florida.

FISCAL YEAR 1848.

For amount of cash in hand on the 1st Nov. 1847, as reported by B. Byrd, late Treasurer, \$3,755 10

For receipts since that date, to wit:

Revenue 1845,	108 20
Do 1846,	4,875 63
Do 1847,	32,874 42
Do 1848,	14,005 87
Fines, &c.,	1,858 94
Auction tax,	1,763 75
License do.	1,282 30
Premium on exchange on New York,	13 61
Cash refunded by underwriters of Brig Gen. Wison,	50 00—56,832 72

Total, 60,587 82

By disbursements, to wit :

Treasury certificates redeemed,	-	\$58,404 72	
Juror and witness do.	-	855 00	59,259 72
Cash in hand this day,	-		1,328 10
			<hr/>
			\$60,587 82

November 1, 1848.

B.

*The Surplus Fund in account with the State of Florida.*

FISCAL YEAR 1848.

By balance of appropriation for Legislative Department,	Depart-	\$26 86	
By balance of appropriation for Executive Department,		10 48	
By balance of appropriation for salary of Quartermaster General,		79 04	
By balance of appropriation for contingent expenses of Register of Public Lands,		300 00	
By balance of appropriation for fees and per diem of clerk and sheriff, and contingent expenses of Superior Court,		118 84	
By balance of appropriation for printing the Laws and the Reports of the Supreme Court,		604 00	
By balance of appropriation for Contingent Fund, (see note a,)		615 79	
By balance of appropriation for arrearages prior to November 1, 1847,		1,486 25	
By balance of appropriation for expenses of criminal prosecutions, 1848,		1,292 27	\$4,533 53
To this amount overpaid appropriation for salary of four Judges, Four Solicitors, and Attorney General,		4 62	
To balance carried down,		4,528 91	\$4,533 53

By balance brought down, \$4,528 91

(a.) The amount expended under this head during the fiscal year 1848, was \$5,655 26, exceeding the amount appropriated for that year by \$655 26. The above balance (\$615 79) is the balance, including unexpended appropriations for former years.

C.

*The Tallahassee Fund in account with W. R. Hayward, Treasurer and Commissioner.*

1847.

Nov. 20. To amt. pd. Sibley & Dyke for advertising lot No. 50, as per voucher No. 1, \$3 00

To amt. pd. B. G. Thornton on his claim vs. Tallahassee Fund, as pr voucher No. 2,	22 25	
To commissions on receipt of \$26 at 1½ pr ct. To " on payment of \$25 25 at 1½ pr ct.	75	
Dec. 3. To costs in case of Treasurer vs. Louis Hoc, as pr voucher 3,	3 60	
Dec. 18. To discount on \$87 Union money sold at auction by order of Gov. Moseley, at 17c on the dollar, voucher 4,	72 80	
1848.		
May 27. To amt. paid R. A. Shine on his contract, voucher 6,	30 03	
To costs in case of Treasurer vs. William Hilliard, voucher 6,	12 47	
To commissions on receipt of \$42 50 at 1½ pr ct. Do. on payment of \$42 50 at 1½ pr ct.	1 28	
1847—Nov. 1. To cash in hand,	9 32	\$155 50
Nov. 17. By amt. in hand this day, as per report of B. Byrd, late Treas'r & Com'r. in U. M.,	87 00	
Nov. 20. By amt received from sale of lot No. 50 in N. W. ¼, Sec. 36, T. 1, R. 1, N. & W.,	26 00	
1848.		
May 27. By amt. recd. from sale of lot No. 13 in S. W. ¼, Sec. 1, T. 1, R. 1, S & W.,	42 50	\$155 50

### Report of the Register of Public Lands.

OFFICE OF REGISTER OF PUBLIC LANDS,  
Tallahassee, Nov. 16, 1848. }

To his Excellency W. D. MOSELEY,  
Governor of Florida :

SIR : In obedience to legal provisions requiring the Register of Public Lands to report " the State of the several funds, and the condition and disposition of the lands under his charge, with such suggestions as he believes will promote the interest of the State in this behalf," I respectfully submit the following

#### REPORT :

The balance on hand Nov. 14th, 1847, was	\$5,075 33
Amount received from said date to 31st Oct., 1848, as per account and exhibits appended, is	17,340 87
which, added to said balance, makes	\$22,416 20
The disbursements during the same period, as per acc't and exhibits appended, amount to,	5,599 55

Which, deducted, leaves in Treas'y certificates and cash, \$16,816 65  
The above sum includes the following, viz :