

APPENDIX.]

DOCUMENTS

ACCOMPANYING THE GOVERNOR'S MESSAGE.

COMPTROLLER'S REPORTS FOR 1849 AND 1850.

COMPTROLLER'S OFFICE, }  
TALLAHASSEE, 28TH JANUARY, 1850. }

His Excellency THOMAS BROWN, Governor, &c.,

DEAR SIR: I have the honor to report that the receipts into the Treasury from all sources for the fiscal year ending on the 31st October, 1849, were, \$58,638 11

The amount of Warrants drawn upon the Treasury for the same period, were as follows:

On Contingent Fund,	\$ 4,392 40
“ Expenses 4th General Assembly,	16,552 83
“ “ Salaries of officers,	16,627 59
“ “ Criminal prosecutions, &c.,	7,699 78
“ Miscellaneous items, such as Printing Laws, taking Census of children per law of 1848, Taxes refunded, Mex- ican War, &c., &c.,	3,567 19

Total Warrants, \$18,839 79

The amount of Clerk's Certificates for pay of Jurors and State Witnesses, taken up at the Treasury, 6,968 00—\$55,807 79

Excess of Receipts over Expenditures, \$2,830 32

I am, &c., very respectfully,  
Your obt. serv't.,

SIMON TOWLE, Comptroller.

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COMPTROLLER'S OFFICE }

TALLAHASSEE, NOVEMBER 1, 1850. }

To His Excellency,

THOMAS BROWN, Governor,

DEAR SIR :—As required by law, I have the honor to report the acts and proceedings of this office for the fiscal year ending 31st October.

The following Warrants have been drawn upon the Treasury, viz :

Contingent Fund,	\$ 5,911 29
Criminal Prosecutions,	
Western Circuit,	\$ 1,739 37
Middle        “	2,353 92
Eastern       “	1,758 20
Southern     “	1,599 75= 7,451 24
Supreme Court, session 1850,	806 30
Prosecuting Banks,	100 00
Salaries,	
Executive Department,	\$ 4,200 00
Judicial        “	11,700 00
Military       “	150 00= 16,050 00
Rent of Armory,	250 00
Printing Laws and Reports Supreme Court,	708 00
Pay of Jurors and State Witnesses,	181 00= \$31,457 83
Add the amount of Clerks' Certificates for pay of Jurors, &c., taken up at the Treasury, as per Treasurer's Report,	7,101 50

Makes the total Expenditure for the year, \$38,559 33  
Thirty-eight thousand, five hundred and fifty nine 33-100 dollars.

The Receipts for the year are from the following named sources, viz :

Revenue—Assessments for 1847,	\$ 36 38
“                   “       1848,	490 82
“                   “       1849,	31,971 68
“                   “       1850,	6,944 86
License Taxes,	3,618 72
Fines and Forfeitures,	2,438 64
Auction Taxes,	419 15
Amount received in redemption of lands bought in by the State for unpaid taxes,	146 25
Comptroller's Warrants,	4 50
Profit and loss,	8 83= \$46,079 84

Total Receipts, forty-six thousand and seventy-nine 84-100 dollars.

By reference to my Report for the fiscal year ending 31st October, 1849, it will be seen that the expenditures of the year just ended fall short of those of the former year \$17,248 46. This saving is mostly, though not altogether, in the item of Legislative expenses.

The diminution of receipts is owing to the fact that but a small part of the general revenue and auction taxes for the year just closed, is yet paid in; the money being retained to be sent up by members of the Legislature. The assessment returns for the past year show, on the whole, a fair increase over those of 1849. The probability is that by the middle of December, when the revenue will be mostly paid in, all the liabilities of the State to that date will be redeemed, and perhaps a balance left in the Treasury. This result, however, depends so entirely upon the punctuality of the tax payers and the Tax Collectors throughout the State that it is impossible to foretell, with certainty, how the matter will stand.

The laws now in force, relating to this department of the government, have, with a few exceptions, been found, during the past two years, to operate well. Those passed at the last session of the Legislature especially have, in an eminent degree, secured efficiency, system and punctuality, and to some extent equalized the burdens of taxation. Some amendments are, however, needed, and to these, it may not be out of my province to call attention.

The laws of last session relating to Auctioneers, by a singular omission, leave undefined their term of office. The experiment of reducing the tax on auction sales from two to one per cent. has, I think, resulted unfavorably, and I recommend a return to the old rate.

The License laws should be so amended as to require the Sheriff (as well as the Clerks) to make semi-annual reports to this office. This is now generally done, under my instructions; but to secure punctuality, a penalty for neglect should be imposed by law.

The revenue system needs no amendment, so far as my experience has shewn, in relation to its general operations. As regards, however, the rates of taxation, and the kind of property, &c., taxed, I am decidedly of opinion that material reforms are called for. The present mode of taxing land by classes is exceedingly unequal and unjust. All lands are divided into three grades, and each grade pays a specific tax; whereas, it is well known that the lands in any one grade vary much in value and productiveness. The effect is that lands worth twenty dollars per acre pay no greater tax than lands worth five or even less. This inequality should be remedied, either by altering and largely increasing the number of classes, or by taxing lands according to their assessed value.

There are many species of property, income and business, which now go free that should, in justice, be taxed, and which are, in point of fact, taxed in almost every other State in the Union. By taxing these, the amount levied upon other species might be reduced, and thus the burdens be rendered more equal.

The present rates of compensation allowed to the Tax Collectors are objectionable. I recommend a return to the old system of paying them a per-centage upon the amounts actually paid into the Treasury.

The subject of the Fisheries upon our Coast is one to which I desire to call special attention. The law passed some years since, for the purpose of creating a revenue from that source, has been found to be, in spite of all efforts, entirely inoperative. This result has been owing, principally, to the fact that no competent person will consent to act as Commissioner. His duties are laborious and invidious, and the compensation is meagre. I suggest that the latter be largely increased; and it would, perhaps, be well to make the Sheriff *ex officio* Commissioner. It is believed that a large amount of revenue could, with proper regulations, be derived from this source. As it is, large quantities of fish are taken upon our shores, and that, too, by foreigners and non-residents who contribute nothing to the support of our government.

Under the law passed at last session directing the purchase, on behalf of the State, of lands seized for unpaid taxes, several thousand acres have been bought in, and a very large item of expenses (that of assessing and advertising such lands year after year) curtailed. A portion has been redeemed by the owners, and the balance remains subject to such disposition as the Legislature shall see fit to make of it. This law needs a slight amendment, so as to require the Tax Collectors to bid *not to exceed* the amount of tax, &c., for the whole quantity of land offered.

The late Indian outbreak on our frontier caused a considerable outlay of money to be made by your predecessor in office. The funds were not, however, drawn from the Treasury (except a small amount by your order), but were raised by a loan, at 7 per cent. interest, upon the credit of the State, with the personal guaranty of Governor Moseley. These funds were all disbursed by the Quarter-Master General, under the direction of Governor Moseley, and the Treasury officers have had no official connection with the transaction. The sum of fifteen hundred and eighty-four 51-100 dollars was, however, drawn upon your order as an "advance" from the contingent fund, to enable the volunteers then in service on the frontier to get home; which sum was paid to and disbursed by the Quarter-Master General.

A law of last session directed that all moneys belonging to the Common School Fund should be paid into the Treasury, the capital to be invested by the Comptroller, with the assent of the Governor, in "the public stocks of this State or of the United States." A resolution, passed subsequently to that law, directed the Register to invest those funds in State Scrip, at a discount of three per cent.—Under that resolution the Register invested all (or a part) in Scrip, but at length, finding no Scrip, or but a small amount, was to be had, he deposited a few months since in the Treasury, the following sums:

On account of principal of the Com. Sch'ls. fund,	\$29,463 28
interest of " "	484 65

The "five per cent. fund" was before in the Treasury.

and is by law made a part of the Common School fund,

and amounts to—principal, 975 80  
interest, 103 08

The total amount now in the Treasury, therefore, belonging to this fund is principal, or capital, \$30,439 01, and interest, \$587 73

This money I have not, as yet, invested. There are no public stocks of this State in which to invest. The stocks of the United States have been and still are at a very high premium, (some 15 per cent.), and under the circumstances in which the country has been, for several months, placed, I deemed it too great a risk to invest at those rates. Opportunities have offered for private loans, but I did not approve of such mode of investment; and if I had approved, the law did not authorize it. I have, therefore, thought it best to defer all action upon the matter until the meeting of the Legislature shortly to assemble.

I respectfully suggest that this money be borrowed by the State, at a fair interest, to be used in paying the current expenses of the government. Not with a view to dispense with taxation for that purpose, but simply to enable the State to pay promptly all her current dues as they arise, instead of compelling her creditors to wait, as she now does, until the *end of the year*, when the revenue comes in. With this sum, (thirty thousand dollars), in the Treasury, it is believed the State could keep constantly in advance of her expenses, and pay *cash* to her creditors; thus doing away with the present system of issuing a scrip to be hawked about at a discount or discounted out of this very fund.

In conclusion, I beg leave to state that the business of this office has fallen somewhat behind-hand, owing to the fact that the force allowed here by law is not sufficient to conduct it properly. This business is every year increasing, and it is absolutely necessary the force should be increased in proportion.

I have the honor to be,

Very respectfully, &c.,

SIMON TOWLE,

*Comptroller Public Accounts.*