

properly so called, or in the sense in which the framers of the Constitution understood and intended it. But it may be urged, that the General Assembly acts as a Convention of the people might of right do in reference to such matters. In answer to this argument, I would respectfully submit that neither the Legislature nor a Convention of the people, can *rightfully* take away private property, "unless just compensation be made therefor." The contrary doctrine would be subversive of all justice, destructive of all confidence, and in utter violation of public faith.

I have shown that, by the decision of a Court of as high respectability as any in the Union, an office is the private property of the incumbent for the term for which he is elected, and that neither can its tenure be abridged, nor the right taken away and transferred to another. The doctrine that an office is private property during the period of its continuance, does not, indeed, rest upon the authority of the case referred to, but was clear and well settled law long before that decision was made. The office, whatever it may be, may be *abolished* by the competent authority, whether that authority be the Legislature or a Convention of the people—and this may be done on grounds of public or political expediency, or for any reasons satisfactory to the destroying power. But so long as it is continued, the right to the term of the incumbent is as unquestionable as the title to any other species or description of property.

Not doubting that the General Assembly will do what to right and justice may appertain, in reference to this question, I beg leave, through your Excellency, to submit it to their deliberate consideration.

I have the honor to be,

Very respectfully,

Your obedient servant,

D. P. HOGUE.

REPORT OF THE QUARTER-MASTER GENERAL.

QUARTERMASTER GENERAL'S OFFICE, }
TALLAHASSEE, November 18, 1852. }

Sir: I have the honor to submit to you my report as Quartermaster General of the State, showing the number and kinds of arms, &c., under my charge and belonging to the State.

Since my last report, I have received into the Armory, from the Jefferson Independent Rifle-men, 50 rifles and equipments issued to this Company in 1847; from the Centreville Greys, 94 pistols and holsters, with other equipments, of the 120 issued to them in 1846; and from the City of Tallahassee, 50 muskets, with equipments complete, issued by order in 1850; and have issued to the Major General commanding the Second Division one piece of brass ordnance; (six pounder,) with gun carriage—one four-horse artillery harness, and other equipments belonging to it, complete. Leaving now on hand, 3 pieces of ordnance with all appendages, 259 muskets and equipments, 121 rifles and equipments, and 348 pistols and equip-

ments, in good condition; and 61 muskets, 3 rifles and 11 pistols, broken and otherwise so much injured at the blowing down of the Armory during the storm in October last, as to render them unfit for further use.

Very respectfully, your obedient servant,

R. A. SHINE, Quartermaster General.

THOMAS BROWN, Governor of Florida.

REPORT OF THE COMPTROLLER OF PUBLIC ACCOUNTS.

COMPTROLLER'S OFFICE, }
Tallahassee, November 10, 1852. }

To THOMAS BROWN, Governor, &c.:

SIR:—In obedience to law, the undersigned respectfully submits to you his official Report upon the Finances of the State for the last two fiscal years, with some suggestions in regard to the Revenue System.

The receipts at the Treasury during the Fiscal Year ending 31st October, 1851, amount to, viz:..... \$84,147 25
From ordinary sources,

License Tax,.....	\$5,164 54
Auction do.	818 51
Fines,	1,900 09
Revenue of 1846,.....	255 43
“ ‘47,.....	135 77
“ ‘48,.....	1,167 40
“ ‘49,.....	727 69
“ ‘50,.....	40,857 44
“ ‘51,.....	6,114 23

\$57,141 10

To which add amount received in redemption of land, 274 03

“ “ loan from School Fund, 25,000 00

“ “ in reimbursement of a

temporary advance from the Contingent Fund to
Quarter Master General, with interest,..... 1,727 12

Amount received for Room Rent, 5 00

\$84,147 25

The WARRANTS issued during the same period amount to..... \$67,187 73

On account of Fifth General Assembly,.....	\$22,901 07
Salaries,.....	18,804 11
Criminal Prosecutions,.....	11,877 93
Contingent Expenses,.....	5,772 90
Jurors and Witnesses,.....	1,900 63
Expenses Supreme Court,.....	1,910 85
Residence for Governor,.....	500 00
Rent of Armory,.....	250 00
State Boundary Line,.....	1,000 00
Land bought in for the State,.....	414 68
Fines Refunded,.....	159 18
Taxes do.	486 12
Orphan Fund,.....	478 42
Interest due School Fund,.....	731 84

\$67,187 73

The RECEIPTS for the year ending 31st October, 1852, amount to		\$60,619 63
From Auction Tax,	\$1,292 65	
“ Fines,	2,300 27	
“ License Tax,	4,391 24	
For Revenue of 1847,	14 21	
“ “ ‘48,	150 00	
“ “ ‘49,	306 80	
“ “ ‘50,	1,120 19	
“ “ ‘51,	40,474 08	
“ “ ‘52,	5,525 44	
“ Contingent Fund,	44 75	
“ loan from Internal Improvement Fund,	5,000 00	
		\$60,619 63

The WARRANTS issued same year, 1852, amount to		\$55,234 49
On account Salaries,	\$20,000 00	
“ “ Criminal Prosecutions,	9,470 25	
“ “ Contingent Expenses,	4,864 58	
“ “ Jurors and Witnesses,	9,658 77	
“ “ expenses of Supreme Court,	1,842 42	
“ “ residence for Governor,	500 00	
“ “ rent of Armory,	250 00	
“ “ land bought in for the State,	218 40	
“ “ interest due School Fund,	1,873 98	
“ “ Indian hostilities,	4,301 09	
“ “ Vaults, &c. in Capitol,	2,000 00	
“ “ Post Mortem Examinations,	255 00	
		\$55,234 49

NOTE.—Lists of Warrants issued in 1851 and 1852, will be found in the Appendix.

By the foregoing statement it will be seen that the amount of warrants issued in each of the last two years, greatly exceeds the amount for 1850, which is the *minimum* year since the organization of the State government; an examination, however, of the table in the appendix giving a “comparative view of warrants issued in three successive years”—1850, ‘51 and ‘52—will show that the augmentation of expenditures in the last two years, is owing in part to the establishment of a separate Court of Appeals, and to several other new heads of expenditure, expressly provided for by recent laws, and in part to an increase in the expenses arising under ordinary heads, such as those of “criminal prosecutions,” and “jurors and witnesses,” which necessarily fluctuate with the increase or diminution of business in the courts.

It should be remarked, also, that although the *amount of warrants* issued in any particular year approximates nearer than any other Treasury statement to the *amount of liabilities* incurred during the same period, still it cannot show the *exact* amount of such liabilities, because many accounts that accrued one year are not presented till some succeeding year. For example:—the TREASURER Reports “*Treasury Certificates redeemed in 1851, \$19,657 01,*” while none were issued after 23d January of that year, and it frequently happens that Clerk’s Certificates to *jurors and witnesses* are not presented at this office to be audited for several years after they have been issued. Until 1851 the means of the State being inadequate to meet the demands on the Treasury, those certificates were taken up by the revenue officers for taxes, and paid *directly* into the Treasury *without*

warrants from the Comptroller; and in 1850 the sum of \$7,101 50 in such certificates was so paid in. Had *warrants* been issued for these, the amount that year would have been \$38,559 33, instead of \$31,457 83 as in the table appended.

By the last General Assembly an Act was passed “to provide for the payment of the Florida volunteers called out in the year 1849.”

By this Act the Governor is authorized to “issue, through the office of the Comptroller, State scrip bearing six per cent. interest,” for the liquidation of the claims of the volunteers; and, as soon as the United States shall have made an appropriation for the payment of said claims, and shall have placed the amount in the State Treasury, the Comptroller is required to issue warrants in favor of the holders of said scrip.

The phraseology of the Act of Congress in relation to this matter is such that it seems to be intended that the *State* should *actually have paid* those claims before she should be “reimbursed,” and, in accordance with this view, the Governor and Comptroller, after mature consideration, concluded to pay, at once, all such claims as might be properly authenticated, and allowed by the Quarter Master General. In order to do this it was necessary to borrow the money, and, as it would make no difference in the end whether the State paid interest on scrip, or on a loan for the same purpose, it was determined that the latter plan should be adopted. Accordingly the Comptroller, with the assent of the Governor, and by virtue of Act No. 27, Ch. 338, issued certificates to the Seminary and School Funds, obtained from them the sum of thirty-nine thousand eight hundred and fifty-seven dollars and six cents (\$39,857 06) which was applied to the object provided for by the Act of January 23d, 1851, and which has been reimbursed by the United States, and returned with interest to the respective funds from which it was borrowed.

Under the act last referred to I made, during the year, the following investments, viz:

FOR THE SEMINARY FUND.	
In Virginia six per cent. bonds, - - -	\$19,500 00
In North Carolina six per cent. bonds, - - -	2,000 00
In Georgia seven per cent. bonds, - - -	7,000 00
	<hr/>
	\$28,000 00

FOR THE SCHOOL FUND.	
In Virginia six per cent. bonds, - - -	\$18,500 00
In North Carolina six per cent. bonds, - - -	10,000 00
In loan to Marion County, seven per cent., - - -	1,000 00
	<hr/>
	\$29,500 00

FOR THE INTERNAL IMPROVEMENT FUND.	
In North Carolina six per cent. bonds, - - -	\$14,000 00
In Florida State certificates, six per cent., - - -	5,000 00
	<hr/>
	\$19,000 00

(For particular statements, see Appendix.)

No express provision is made by law for the investment of the last named Fund. The omission probably is attributable to the fact that the Assembly has not been in session since there has been anything to invest. But during the last Summer a large amount was received by the Treasurer for lands sold, and, as it could not be supposed that the Legislature intended this, any more than the other Funds, to lie idle and barren, the Treasurer, at my instance, and with the approbation of the Governor, placed in my hands the sum of twenty-seven thousand six hundred and forty dollars, part of which was applied to account with the Seminary Fund, for money advanced according to law, and the balance to the purchase of the bonds above mentioned, exclusive of the amount borrowed for this State, (\$5000,) which was left in the Treasury, as it was obtained under a requisition of the Governor, by virtue of the act of 1851, entitled, "An Act to provide for the removal of the Indians," &c.

THE COMMON SCHOOL SYSTEM.

The difficulty of devising a system that will correspond in practice with its speculative design has been already made manifest in regard to that which was established by the Assembly of 1848-'9. It being foreign to my official duty to say anything in reference to this system as means of promoting its great object—education, I shall, of course, confine my remarks to its financial features.

By Section 2, Article 2, of the Act referred to, it is made the duty of the Treasurer to pay, "on the first day of September in every year, on the Warrant of the Comptroller, to the County Superintendents of the several Counties, the sums annually to be distributed for the support of Common Schools;" and, by the 5th Section, the County Superintendents are required to apportion the said sums among the several School Districts, "on or before the first Monday in April of each and every year."

Thus, between the period at which the money is to be drawn from the Treasury, and the time when it is to be applied to its object, about seven months intervene, during which interval it must be idle and unproductive. But, moreover, by the Act of December 31st, 1850, (Chapter 338, No. 27, Laws of Florida) the Comptroller is directed to invest the money in public stocks so as to have the interest payable on "the 20th of July annually." This latter requisition cannot be complied with; because, as far as I have any knowledge of the matter, it is the invariable custom to make the interest on such stocks payable *semi-annually*, and on the 1st of January and 1st of July. In consideration of the premises, and actuated by a desire to promote the benign *intention* of the Legislature, I exercised a discretion which, though not imparted by the letter of the law, seemed to me not inconsistent with the design of those by whom it was enacted; and, instead of issuing Warrants for the interest that accrued on the 1st July, but which could not be used before the succeeding April, I invested it in such manner as to make it reproductive, yet so as to be available with its increase before it could legally be applied. In connexion with this subject I would suggest the propriety of amending the Act of 1850 so as to

make the apportionments semi-annually at periods a little later than those at which the interest is payable, in order to give time to collect the interest and to make the distribution.

By An Act approved January 24th, 1851, the Comptroller is required, on a specified contingency, to issue Warrants upon the Treasury for two dollars on account of each and every child entitled to a distributive share, which sums are to be paid out of "funds accruing from the general revenue."

Consistently with my official oath to "preserve, protect, and defend the Constitution of the State," I could not comply with this requisition. The second section of the 8th Article of the Constitution declares:

"No other or greater amount of tax, or revenue, shall at any time be levied, than may be required for the necessary expenses of government."

If this prohibition precludes, as I think it does, the right to levy a tax for the support of schools, it as clearly inhibits the diversion of funds already in the Treasury from the object for which they were raised, and their application to one for which they could not have been legitimately levied. A similar difficulty invests Act No. 32, of 1851, authorizing County Commissioners to levy a tax "for the purpose of aiding the Common Public Schools." The only legitimate power of Counties or incorporated towns to impose taxes is derivable from the Legislature, under Section 4, Article 8 of the Constitution, which reads:—

"The General Assembly shall have power to authorize the several Counties and incorporate Towns in this State, to impose taxes for County and Corporation purposes."

Whether schools do or do not come within the meaning and intent of the terms, "County and corporation purposes," is at best very questionable. These terms have a specific signification—a signification limited to such objects as concern Counties and Towns in their *aggregate corporate* capacity—such objects as cannot be upheld or promoted save by the exercise of corporate jurisdiction; and the importance of the object is not, of itself, sufficient to bring it within that jurisdiction. Were it so, the erection of a free Church, and the support of a Clergyman, might be provided for by direct taxation, in all corporate towns where a majority of the voters should disapprove the tenets of one or more Churches already organized, or become dissatisfied with the teaching and preaching of their pastors.

THE REVENUE LAWS.

There are, I think, several defects in the revenue system of Florida. Some of these are matters of inconvenience merely—others are of a graver nature, affecting important principles. With as much conciseness as I can use, consistently with clearness, I shall proceed to point out these defects.

On the subject of taxation, an eminent writer on political economy has laid down several maxims that are approved, theoretically at least, by every free State. Two only of these maxims being pertinent here I shall quote them exclusively.

"1. The subjects (citizens) of every State ought to contribute towards the support of the Government, as nearly as possible, in proportion to their respective abilities.

"2. Every tax ought to be levied at the time or in the manner in which it is most likely to be convenient for the contributor to pay it."

For convenience of arrangement I shall first speak of the latter proposition.

Probably the period fixed by law for the collection of taxes, in Florida is a little too early in the Fall. Though the time at which they are *actually collected* is not so objectionable, still it might be a relief to a great many tax payers to have the time of payment extended to the first of November. Beyond this period it could not be extended without producing inconveniences to the financial and legislative concerns of the State, while, on the other hand, by this extension, and by allowing the revenue officers one more week for making their settlements, and by making the fiscal, conterminus with the calendar year, tax payers and tax collectors would both be relieved.

It is said that the 4th Monday of November was fixed on as the last day for the revenue officers to make their settlements, in order to afford them, in the absence of other facilities, an opportunity to remit by members of the Assembly. The moderate extension I propose would increase this accommodation; but still, as the Assembly meets only once in two years, some additional relief ought to be given to those who are barely compensated for the trouble of *collecting* merely.

The per diem and mileage allowed to members of the Assembly, would be but a reasonable compensation to those officers, and I would respectfully recommend that it be allowed, in those years in which the Assembly does not convene, to all who shall settle punctually. This would render the mode of compensation more equitable than the present one, which, in effect, makes a considerable difference between those who reside near, and others who are more or less remote from the capitol.

Although the adoption of these proposed modifications of the revenue system would not enable the Treasury officers to present to the Assembly at the *commencement* of each session a more complete view of the public finances than is attainable under existing regulations, it would not, nay, it could not, increase the difficulty of doing what is already impracticable. The fiscal year now terminates nearly a month before the revenue is payable at the Treasury; and the Comptroller and Treasurer are obliged to prepare their reports before the day of such payment arrives, because the *Assembly meets on that day*; hence important information which is expected in those reports cannot be imparted by them. They may contain full statements for the first three quarters of the year; and, by requiring supplemental reports to be made, as soon as practicable after the close of the fourth quarter, the Assembly may effect an object, that cannot otherwise be attained, without neglect of one of the maxims that has been quoted, and consequent disregard of the convenience the great body of tax-payers.

The most important of the maxims referred to above remains to be considered, in connection with the revenue system of Florida.

"The subjects (citizens) of every State," says Adam Smith, "ought to contribute towards the support of the Government, as nearly as possible in proportion to their respective abilities."

The people of Florida have established a Constitution, in which this maxim is recognized in the words following: "The General Assembly shall devise and adopt a system of revenue, having regard to an *equal* and uniform mode of taxation throughout the State."

Now arises the question—What is the meaning of the word *equal* in the foregoing sentence? Unquestionably it means "in just proportion," or, in the language of Adam Smith, "*as nearly as possible in proportion to the respective abilities*" of the citizens of the State.

Has the General Assembly devised and adopted a system of revenue that conforms with the requisition of the Constitution? Does the tax on *land* so conform?

For the purpose of taxation, the Assembly has assumed that there are in Florida only three classes of land; and on the first class, or rate, is imposed a tax of eleven mills; on the second, a tax of eight and a quarter mills; and on the third, a tax of four and an eighth mills. All lands, therefore, in the State, owned by individuals, *must* be assessed under one of *these three* classes.

In December, 1849, while Register of Public Lands, I sold a large quantity of School lands. In Leon County the prices varied from \$14 60 down to \$1 50 per acre; and if price, at auction, be any criterion of value, or quality, upwards of thirty qualities were sold in this county; yet, whilst the qualities differ nearly as 10 to 1, the land worth \$1. 50 pays more than one-third as much tax as that worth \$14 60.

But in some other counties the inequality is still more glaring. For example: In Marion and Alachua Counties there are numerous tracts that would sell for \$12 to \$15 per acre; while there are thousands of acres, owned by individuals, that could not be sold for *five cents*; yet these latter are taxed more than one-third as much as the former!

The effect of this mode of assessment, if continued, will be tantamount to that of an act of confiscation; for no sane man will continue to pay a tax which, in a few years, would exceed the fee simple value of his land; and as no one would buy such land, the State must become the proprietor; and is it good policy for the State to become the proprietor of an immense domain that will yield no revenue? Would it not be more politic, as well as more just, to impose a tax in proportion to the value of the land, and thus derive some profit from what would otherwise be utterly unproductive?

But the inequality of the present system is not confined to the land tax. Slaves are all taxed alike—55 cents—no matter how they differ in age or in value. This is not only out of *just proportion*, in relation to their comparative value, but also in relation to the tax on other property. For instance—a slave worth \$800 is taxed only 55 cents; while town property of the same value pays \$1. 76; and

100 acres of land, though it may be worth \$2,000, pays only 11 mills per acre, which amounts to \$1 10.

But again: Lawyers, Physicians, Pilots, Public Weighers and Inspectors, have to pay an *income tax*—a tax of twenty-two cents on every \$100 of their incomes! Why are these five classes of citizens set apart as the subjects of the most odious of all species of taxes?

Further: A merchant, whose stock is worth only \$30,000, has to pay a tax of \$66; while a planter, who may own one hundred slaves worth \$30,000, and 2,000 acres of land worth \$20,000 more, pays a tax of \$77 only.

The owner of a saw mill worth \$10,000, pays a tax of \$22; but the owner of a factory, though it may be worth \$50,000, is not taxed one mill.

Enough has been stated to show the *utter want of equality* in the revenue system; and if it be *unequal*, it is *unconstitutional*.

At a period when Great Britain was engaged in a contest with that extraordinary man, who "made crowns his "play things," and when all of her unparalleled ordinary resources were found inadequate to the demands of the great crisis, one of her most illustrious statesmen proposed a new tax—a tax on incomes. A late eminent historian of that country has remarked of that tax:

"A greater financial error, never was committed." * * * *
 "The tax falls with excessive severity on one class, and with unreasonable lightness upon others; it extinguishes the infant accumulations of capital, and puts an end to the savings of laborious industry, while it is comparatively unfelt by the great capitalist and the opulent landed proprietor."

Great as may have been that error, it was small, as to principle, compared to the partial one of a similar kind to which I have adverted. The income tax of England was general, and was, perhaps, defensible, by the tyrant's plea, necessity.

But the income tax of Florida is imposed upon five only of the numerous occupations, and these not the most prosperous and money making. It is imposed, too, in a time of profound peace, (unless the BOWLEGS affair may be considered a warlike emergency,) and while the finances of the Commonwealth are not unprosperous, compared with those of any other State.

Should it not be at once abolished? And ought not the whole system to be revised, and made to conform, as nearly as practicable, with the maxim that has been indicated?

But it may be asked how can this be done; By substituting the *ad valorem* principle—a per centage tax on the valuation of every species of property, excepting some of the most trifling kinds.

It may be alleged in opposition to this mode that it is impracticable; but experience proves the contrary. In many, if not all the States, Florida among the number, the *ad valorem* system has been adopted partially; in some of the States, to the exclusion of every other mode; and our near neighbor, Georgia, among other evidences that she is giving of the prevalence of an enlightened policy in her councils, at the last session of her Assembly abolished all other modes, and adopted the *ad valorem*.

Whatsoever arguments may be plausibly urged against it in the imposition of duties on imports, they are totally inapplicable to it in the assessing and levying of direct taxes.

It may be argued, however, that a tax on every kind of property would bear hard upon the poor; but it would be easy to provide against any such hardship by exempting a certain amount, as in the case of the cattle tax; and this could be done without an invidious distinction between the luxurious rich man and the hard-working poor, by making the exemption general; which would relieve the wealthy in the same amount, though not relatively to the same degree, that it would the indigent man; for the obvious reason that the tax on a few hundred dollars' worth of property would be an insignificant trifle to the man of large income, whilst it would be felt by the one who makes bread for his family "in the sweat of the face."

There are some subjects of taxation to which the *ad valorem* principle cannot be applied—such, for instance, as taverns, shops for retailing liquors, &c. These, however, are not taxed exclusively as property, and, therefore, the Legislature may very properly exercise, in regard to them, a discretion limited only by a due respect for public sentiment and sound policy.

The policy of taxing agencies of Foreign Insurance Companies is very questionable. The *capital* of such companies, being beyond the State's jurisdiction, cannot be taxed; and the tax imposed on *premiums* received by the agencies falls ultimately upon property of citizens of the State, which is taxed directly in another form.

Under existing circumstances the insufficiency of domestic capital for the ordinary purposes of trade, and the want of local banks to supply the deficiency—the tax on drafts and bills of exchange is another of doubtful policy. This tax, however, is so small that it probably has no effect, or very little, upon the price of exchange, and therefore is objectionable in principle only. The same remarks are applicable to the tax on commissions received by agents or partners of foreign factors, &c.

I cannot with satisfaction to myself close this communication without making a few remarks on the capitation or poll-tax.

If this species of tax be a mark of degradation, it should not be imposed on any white man; on the contrary, if it be "a badge of liberty" with all the rights, privileges and immunities pertaining to a citizen of a Republic, then free men of color, who are but partially enfranchised, should not be *permitted* to pay it. These people, for reasons of State policy, are like women, properly precluded from any participation in the affairs of government, and therefore should like women be divested of the "badge;" but, inasmuch as they enjoy the protection of government in their persons, and their property, it is right that they should contribute towards the support of government *in proportion to the amount of property they may possess*. They are required to pay a poll tax six times as large as that levied on white men. This is inconsistent with the hypothesis alluded to above, and which is supported by the authority of that eminent writer from whose great work I have quoted several wise maxims.

But if we reject this hypothesis, and adopt the one which is now

Sept. 10.	" Cash paid Register on account of Seminary Fund,	13,017 68
	Balance,	18 41
		\$27,658 41
1852.	CR.	
June 5.	By cash received from the Treasurer,	\$15,000 00
July 1.	" " " " " "	12,640 00
Sept. 20.	" " Interest on North Carolina bonds,	18 41
		\$27,658 41
	Balance,	\$17 81

REPORT OF THE TREASURER.

TREASURER'S OFFICE, }
Tallahassee, November, 18, 1852. }

Hir Excellency, GOVERNOR BROWN.

Sir:—In conformity with the Act in relation to this Office, I herewith transmit my Reports for the fiscal years ending October 31st, 1851, and October 31st, 1852. Very respectfully, &c.

WM. R. HAYWARD, Treasurer.

The Treasurer in Account with the State of Florida :

1851.	DR.	
Nov. 1.	To Balance from last fiscal year as per Report,	1,881 81
	" Amount " Auction Tax, -	818 51
	" " " Fines, - - -	1,900 09
	" " " Licenses, - - -	5,164 54
	" " " Revenue of 1846,	255 43
	" " " " " 1847,	135 77
	" " " " " 1848,	1,167 40
	" " " " " 1849,	727 69
	" " " " " 1850,	40,857 44
	" " " " " 1851,	6,114 23
	" " " Lands bot in &c.,	274 03
	" " " Contingent Fund	
	advanced and refunded by U. S.,	1,727 12
	" " " Room rent in base-	
	ment, - - - - -	5 00
	" " School Fund Loan under	
	Act 5th Gen'l. Assembly, - - -	25,000 00
	" Balance, - - - - -	86,029 06
		2,248 68
		\$88,277 74
1851.	CR.	
Nov. 1.	By Comptroller's Warrants paid, - - - -	50,599 93
	" Treasury Certificates redeemed, - - - -	19,657 01
	" " " paid in for taxes, - - - -	10,965 25
	" Jury, " " " " - - - -	7,055 55
		88,277 74

The Treasurer in account with the School Fund.

1851.	DR.	
Nov'r 1.	To amt. on hand Nov. 1st, 1851, as per Rep.,	\$31,026 74
	" " turned over to this office by Register	
	of Public Lands, - - - -	15,344 00
	" " rec'd from salesland belonging to fund,	2,103 68
	" " " from Gadsden Co., int. on loan,	320 00
	" " " State Florida " " " "	731 84
		\$49,526 26
Nov. 1.	CR.	
	By amt. loaned State of Florida as per act last General	
	Assembly, - - - - -	25,000 00

By amt loaned Gadsden County, as per ditto,	8,000 00
" " " State, for paying off Troops, (a)	6,000 00=89,000 00
Balance on hand in cash and bonds,	\$10,526 26
NOTE (a). This amount was refunded by the United States, with interest, in the early part of the ensuing fiscal year.	

The Treasurer in account with the Seminary Fund.

1851.	DR.	
November.	To amount received for sale of lands, in cash and bonds,	\$3,136 97

The Treasurer in account with the Internal Improvement Fund.

1851.	DR.	
Nov. 1.	To amount received from sales of lands, in cash and bonds,	\$3,903 85

A Summary of the Receipts and Payments at the Treasury during the fiscal year ending October 31, 1851.

RECEIPTS.

On account State of Florida,	-	\$86,029 06
" " School Fund, -	-	49,526 26
" " Seminary Fund, -	-	3,136 97
" " Internal Improvement Fund,	-	3,903 85
		\$142,596 14

PAYMENTS.

On account State of Florida,	-	88,277 74
" " Common School Fund,	-	39,000 00
		127,277 74

Balance in the Treasury, [Cash, 10,097 19—Bonds, 5,221 21]] 15,318 40

The Treasurer, in Account with the State of Florida, for Fiscal Year 1852.

1852	DR.	
Nov. 1,	To amount from Auction Tax, - - - -	\$1,202 65
	" " " Fines, - - - -	2,300 27
	" " " Licenses, - - - -	4,391 24
	" " " Revenue 1847,	14 21
	" " " " 1848,	150 00
	" " " " 1849,	306 80
	" " " " 1850,	1,120 19
	" " " " 1851,	40,474 08
	" " " " 1852,	5,225 44
	Contingent Fund, - - - - -	44 75=55,619 63

Add Loan from Internal Improvement Fund, on act. Indian Hostilities, 5,000 00
\$60,619 63

CR.

By Comptroller's Warrants,	- - - -	51,836 14
" Treasury certificate's redeemed,	- - - -	699 88
" Balance from last year, - - - -	- - - -	2,248 68=54,784 70
" Balance cash in hand,	- - - -	\$5,834 93

The Treasurer in Account with the School Fund.

1852.	DR.	
Nov.	To Balance from last fiscal year,	\$10,526 26
	" Amount received from Comptroller, refunded	
	by U. S., Principal, \$6000 00—Int. 122 96	\$6,122 96
	" Am't received from Register Public Lands,	11,526 54