

DOCUMENTS
ACCOMPANYING THE GOVERNOR'S MESSAGE.

COMPTROLLER' S REPORT

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TREASURY DEPARTMENT, COMPTROLLER'S OFFICE, }
Tallahassee, November 1, 1862. }

To His Excellency John Milton,
Governor of Florida:

Sir:--In obedience to the requirements of law I herewith submit my official Report upon the finances of the State for the year ending on the 31st day of October, 1862.

The receipts at the Treasury amount to	\$1,068,397.58
To wit:--From License Tax,	\$ 730.62
" Fines,	1,197.57
" Auction Tax,	1,879.26
" Revenue 1848,	7.33
" 1851,	43.41
" 1853,	106.36
" 1855,	4.57
" 1859,	1.32
" 1860,	6,815.12
" 1861,	66,497.20
" 1862,	3,792.66
From Charter License, Gulf State Insurance Co.,	100.00
" Gov. Milton, proceeds of Bonds deposited by ex-Gov. Perry, with J. Cohen & Son, Charleston,	20,354.39
" Clothing State Troops, (amount refunded,)	1,451.00
" State Treasury Notes,	445,767.00
" Public Lands,	1,414.68
" Military Purposes,	25,942.98
" Confederate States Loan,	162,420.00
" Contingent Fund,	436.00
" Treasury War Tax Notes,	233,000.00
" Amount refunded by Gov. Milton on account of War Tax,	96,436.11----\$1,068,397.58

The Warrants issued amount to		\$958,260.76
To wit:-- <i>Executive Department</i> --		
On account of Salaries,	\$ 6,107.49	
<i>Judicial Department</i> --		
On account of Salaries,	25,454.72	
" " Contingent Expenses		
Supreme Court,	473.63	
Supreme Court Reports,	759.30	
" " Printing and		
Distributing Supreme		
Court Reports,	1,334.40-2,567.33	
" " Criminal		
Prosecutions,	9,334.18	
Jurors and Witnesses,	15,372.81	
" " Contingent Expenses,		
State,	9,190.11	
" " Post Mortem Examinations,	111.60	
" " Maintenance Lunatics,	3,675.49	
" " Repairs of Capitol,	57.27	
" " Public Lands,	4,440.54	
" " Contractors surveying Public		
Lands,	241.77	
" " Equipment volunteers under		
Ordinance No. 46,	63,838.86	
" " Relief of Gen'l W.E. Anderson,	22.28	
" " Relief of A. Gibson & S. Holliday,	527.50	
" " Compensation of B.F. Whitner,		
surveying Ga. And Fla. Line,	1,532.82	
" " Payment of Volunteers and		
other Troops,	67,034.97	
" " Fines Refunded,	568.24	
" " State Scrip of '59 for Indian		
hostilities, '49	4,015.06	
" " State Scrip of '57 for Interest		
on Scrip of '53 for int.	4,914.81	
" " Expenses Convention, 1861,	484.80	
" " 1862,	7,470.35	
" " Military Purposes,	346,605.88	
" " Expenses General Assembly,	20,312.92	
" " Relief of J. A. Vaughan, Sheriff,	54.35	
" " Pensions	100.00	
" " Interest State Debt,	34,003.38	
" " Expenses Executive Council,	175.60	
" " Treasury Notes,	1,222.00	
" " War Tax,	322,313.32	
" " Relief of Joseph F. Prevatt,	69.91	
" " Clothing for State Troops,	6,031.50	
" " Election Returns,	408.90-\$958,260.76	

School and Seminary Funds.--The following are the receipts:

On account of School Fund,	\$7,390.89
" " of Seminary Fund,	1,280.40

“ “ of Interest School Fund,	7,104.43
“ “ of “ Seminary Fund,	1,008.75
The following are the Warrants drawn upon School Fund for Register's Salary,	\$700.00
Upon Seminary Fund for Register's Salary,	700.00
“ Int. School Fund for distribution by Superintendent,	5,316.62
“ “ “ “ “ for pay or Teachers, being balances due sundry Counties under act of January 1, 1853,	262.12
“ “ Seminary Fund, East Florida Seminary,	368.28
“ “ “ “ West “ “	368.28

I received from my predecessor, Mr. Williams, the following Bonds belonging to School Fund:

44 State of Florida, \$1000, 7 per cent.,	\$44,000.00
10 “ of “ 500, 8 per cent.,	5,000.00
Part of one “ 7 per cent.,	860.00
“ of one of “ 7 per cent.,	506.06
9 Florida Railroad, 1000, 7 per cent.,	9,000.00
1 Putnam county, 3000, 8 per cent.,	<u>3,000.00</u>
	\$62,366.06

Seminary Fund—

6 State of Florida, \$1000, 7 per cent.,	\$6,000.00
2 “ of “ 500, 8 per cent.,	1,000.00
1 Florida Railroad, 1000, 7 per cent.,	1,000.00
Part of 2 “ 7 per cent. Fla. State,	<u>633.94</u>
	\$8,633.94

Under resolution No. 4, approved December 1st, 1860, the Comptroller and Treasurer turned over to Gov. Perry, (to be used in purchasing arms for The State.)

On account School Fund, in North Carolina, South Carolina And Georgia State Bonds and Cash,	\$101,500.00
On account Seminary Fund, in North Carolina, South Carolina and Georgia State Bonds,	\$60,992.45

There has been no appropriation either to refund or pay to the School and Seminary Funds the interest upon these sums, and the Seminaries and Schools supported from the interest of these funds have consequently had to suffer. This is an important subject which I would suggest that your Excellency invite the attention of the General Assembly.

Revenue

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The following statement shows the amount of revenue reported to this office and placed to the credit of the State of Florida during the year,

To wit:—Revenue, 1860,	\$ 262.68
" 1861,	36,433.19
" 1862,	51,382.14
Licenses,	1,151.11
Fines,	1,061.95
Auction Tax,	1,943.44
Charter License, Gulf State Insurance Co.,	100.00
Total,	\$92,334.51

Our Constitution requires that "The General Assembly shall devise and adopt a system of revenue, having regard to an equal and uniform mode of taxation to be general throughout the State." Under this provision the ad valorem system has been adopted, which, with the specific tax on slaves hereinafter suggested, would, with necessary rules and regulations for its equal and uniform enforcement, fully meet the design of the Constitution. Unfortunately the laws regulating the practical working of the ad valorem system have proved abortive and work in direct violation to the Constitution. Under their provisions each tax-payer is required to appraise his own property, and consequently the appraisements, instead of being "equal and uniform," fall just as far short of it as the conscientious honesty, patriotism and liberality of one individual falls short of that of another. The conscientious honest citizen who lives to do good to his neighbors, defend and support the laws of his country, places a liberal value upon his property and pays cheerfully the taxes upon it, whilst his neighbor, a law-breaker and pest to society, appraises his property at less than half its value, and pays the taxes on it only when he has exhausted the last expedient to avoid that duty. The practical working of these laws is not only discordant with the spirit of the Constitution but is also demoralizing in its influence—offering a premium to those whose consciences are sufficiently elastic to make under oath false appraisements and returns of their property. Many instances to establish the above statements can be found in the Tax Books on file in this office by any person who is familiar with the estates owned in his county. To meet these defects and inconsistencies in the laws governing the practical enforcement of the ad valorem system, it would be necessary to appoint a Board of Appraisers to make domiciliary visits to all the tax-payers in the

State to inspect and appraise uniformly and equally all the taxable property in the State. The extensive area and sparse settlement of our State, would render this too expensive if not impracticable. It is impossible to devise a system under which we are not more or less dependent upon the tax-payer for a faithful return of his taxable property, and we must be content therefore with the selection of that system under which we are least dependent and which also relieves the tax-payer as far as possible from the responsibility of appraising his own property. An exclusively specific system would relieve the tax-payers entirely of the responsibility of appraising their property, but in other respects would be much more objectionable and impracticable than the ad valorem system. I know of but one species of property upon which a specific tax might be laid which would be "uniform and equal," that is slave property which comprises the very largest interest in the State, and which has always been appraised with more irregularity and inequality than any other.

A specific tax upon slaves alone would very greatly improve the revenue system of our State. I would, therefore, respectfully suggest that your Excellency recommend such an amendment to our tax system as would require a specific tax upon slaves, divided into six or more classes, according to their ages, each class to be taxed respectively at such rate as would be equal to the ad valorem rate on an average of that class. To illustrate: suppose the first class be those of four years and under, and \$300 be reckoned the average value, then the present ad valorem rate of 1-6th of 1 per centum would be 50 cents. The 2d class, those from 4 to 10 years of age, and \$400 be their average value, then upon that sum 1-6th of 1 per centum would be 66 $\frac{2}{3}$ cents. The 3d class from 10 to 36, and \$1,200 the average, then the tax would be \$2 per head, and so on. I would also suggest the following recommendations:

1st. That such amendment to the 1st section of the Act entitled "An Act to amend an Act entitled an Act to establish the ad valorem system of Taxation," be made as would require the person making return of taxable property to make such return in writing over his written affidavit, to the effect that such return embraces all of his taxable property in the county, and that it is appraised at its full value. Also, that he be required in such return to designate his lands by their proper numbers, and that the Assessor be required to file these returns in the office of the President of the Board of County Commissioners, to be examined by them and approved or rejected as they may be found properly or improperly rendered before he makes up his Tax Books from them.

2d. That the County Commissioners be furnished with town-

ship maps showing the public lands which are not subject to taxation in their respective counties, and that they be required in the examination of the returns filed by the Tax Assessor, to check down all of the lands designated in said returns upon said maps, and if any land subject to taxation appear not to have been returned, they require it to be examined and appraised by the Assessor, and a double tax and liberal per diem and expenses of Assessor be laid upon them to be collected by sale of the same, unless the owner comes forward in time to pay. That the Assessors' per diem and expenses be paid out of the County Treasury, and that the per diem and expenses collected be paid into the County Treasury.

By the laws now in force the offices of Tax Assessor and Tax Collector are consolidated, and the duties of assessing and collecting required to be done by the same officer. The Tax Assessor and Collector is required to make the assessments and submit them in triplicate lists or books to the Board of County Commissioners who are required to examine them and see that the assessments are according to law, and that each book is a perfect copy of the other two, and certify the same on each of said copies. One of these books is to be retained in the office of the President of the Board of County Commissioners, another to be kept by the Tax Assessor and Collector, and the third to be forwarded by him to the Comptroller as the evidence of his, the said Tax Assessor and Collector's indebtedness to the State. In many instances Tax Assessors have failed to forward their assessment books to this office, thereby depriving the State of any information as to the amount of revenue due by their respective counties, whilst they either neglect to collect it, or having collected it appropriate it to their own use. I would respectfully suggest as the remedy for this, that an honest and discreet man be appointed as Assessor in each county, and the Sheriff be required to collect the taxes. By this course the office of Sheriff would be made more responsible and respectable, and would pay a better salary, and at the same time that of Assessor, (the duties of which in the largest counties would not require more than two months' labor) could be made to pay liberally for the time employed, without increasing materially the expenses of assessing and collecting.

The defectiveness of the law requiring Solicitors to prosecute defaulting revenue officers, in neither requiring him to enter into bond for the faithful performance of his duties nor allowing the Comptroller to open an account and charge him up with the certified accounts placed in his hands, has been the cause of more delay and negligence on the part of revenue officers to collect and settle up promptly than all the other defects in the whole

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system together. There is no penalty whatever if they fail to attend to this duty, and they have chosen to neglect it until some of the Tax Collectors have become as negligent as they. There are now accounts standing open on the books of this office which were placed by my predecessors in the hands of the Solicitors, to the amount of \$74,577.85—some of them as long as ten years ago.

The negligence of Solicitors in the prosecution of defaulters is an old complaint of this office for which my predecessor, Hon. T. W. Brevard, in his report to Gov. Broome, of 1856, offered the following remedy, to wit: "I respectfully suggest to your Excellency the recommendation of an act requiring Solicitors to enter into bond for a faithful discharge of duties, with a sufficient penalty annexed, particularly in view of the fact that in certain contingences large sums of the State's revenue come into their hands." I would respectfully suggest in addition to the above, that the Comptroller be required to open accounts with the Solicitors and charge them with all certified accounts placed in their hands for collection and credit them up as the cases are disposed of, and the Clerks report them to this office, or as they, the Solicitors pay in the money, and that the Comptroller be required, in case a Solicitor fails to make his report as required by law, of all the State cases at the Spring and Fall terms, to withhold a portion of his salary.

Some of the Tax Assessors of the Counties on the Georgia line have called upon me for instructions in reference to assessing the property of citizens who reside upon the territory lying between the lines known as the McNeil and the Whitner and Orr lines. The adjustment of the boundary question between the two States not being fully consummated, it was thought best to advise the Tax Assessors not to enforce the assessment until the matter should have been brought to the attention of the General Assembly. As there are many citizens on this disputed territory owning a large amount of property, it is a matter of much importance to the State's revenue, (saying nothing of her other important interests) that this boundary line question be adjusted as soon as possible.

War Tax Treasury Notes.

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Received of Secretary of State the following blank Treasury Notes,

To wit:—10,025 Fives, amounting to	\$ 50,125
4,620 Tens, “ “	46,200
2,615 Twenties, “ “	52,300
2,440 Fifties, “ “	122,000
1,220 Hundreds, “ “	122,000
Total,	\$392,625

Of which I have signed and turned over to the Treasurer, \$333,000, numbered and registered as follows:

To wit:—7,000 Fives, letter “A,” numbered from 1 to 7,000—\$	35,000
4,600 Tens, “ “E,” “ “ “ 1 to 4,600	46,000
2,600 Twenties, letter “F,” “ “ “ 1 to 2,600	52,000
2,000 Fifties, “ “G,” “ “ “ 1 to 2,000	100,000
	\$233,000

Leaving the following balances,

To wit:—1,220 Hundreds,	\$122,000
440 Fifties,	22,000
15 Twenties,	300
20 Tens,	200
3,025 Fives,	15,125
Total,	\$159,625

Settlements with Accounting Officers.

A. Denham, Commissioner, in account with the State of Florida,	
Dr.	
To amount sundry awards for Military Purposes issued under Ordinance of Convention and taken up by Warrants on the Treasury,	\$300,375.89
To balance,	1.68
	\$300,377.57
Cr.	
By amount sundry vouchers returned to this office,	\$300,377.57

J. W. Eppes, P. M. Gen'l, in account with the State of Florida,	
Dr.	
To amount sundry Warrants on Treasury,	\$55,499.85
" " from Jason Gregory by order of Gov. Milton,	755.00
" " refunded by Lieut. Col. James,	4.80
" " to balance,	79.03
	\$56,338.68
Cr.	
By amount sundry vouchers returned to this office,	\$55,876.26
" " Treasurer's receipt No. 44	454.42
" " " " " 61	8.00
	\$56,338.68

H. V. Snell, Q. M. Gen'l, in account with the State of Florida,	
Dr.	
To amount sundry Warrants,	\$79,191.60
" " from Treasurer without Warrant,	27,500.00
" " acknowledged to have been received by him, and of which there is no evidence in this office,	\$107,933.55
	\$214,625.15
Cr.	
By amount sundry vouchers returned to this office,	\$224,193.84
Showing a balance in his favor of	\$9,568.69

There are many of the debits in this account which are not shown by any evidence furnished this office, as large sums were paid over to Col. Snell directly by Ex-Gov. Perry, who has not yet settled his accounts with the State, and in consequence of which, I am greatly embarrassed in closing this account.

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MAINTENANCE OF LUNATICS.

The Legislature appropriated at its last Session, only \$2,000 for the maintenance of Lunatics. This appropriation was entirely too small. There was at the time it was made, over \$3000 for board and clothing of Lunatics past due and Lunatics in the Asylums of Georgia and South Carolina for each of which the State had agreed to pay per year \$250 board and actual expenses for clothing, semi-annually in advance, besides several who were placed by the Courts in the custody and keeping of our own citizens, who had to be paid. The appropriations for this purpose having been short for the last several years, the Asylums of Georgia and South Carolina had been compelled to wait for the sums due them until they could wait no longer. The appropriation for this year was not sufficient to pay what should have been paid last year, and after being exhausted left a large balance still due, besides the sums which agreeably to the terms upon which the poor unfortunate of our State were placed in those Institutions, were to be advanced during the current year. Had not your Excellency come to my relief by causing sufficient advances to be made from the Contingent Fund to pay the outstanding accounts, those Institutions would have been justified in turning our poor unfortunates loose upon our State to prey upon whom they would and to wander off and perish.

The State had already failed to comply with her agreement, "to pay semi-annually in advance," and then made no appropriation to pay what was long past due. By assuming the responsibility of causing the balances due on said accounts to be paid from the Contingent Fund, your Excellency not only relieved me of the embarrassing duty of asking those Institutions to wait for another appropriation when they had already been put off in the same manner from year to year, for portions of the sums due them, but you have saved the State from a most disgraceful act of inhumanity, that of placing her indigent Lunatic children in the Asylums of other States, and leaving them to be supported at the expense of those States, or sent back and turned at large to perish for want of attention or prey upon her other citizens.

We now have six patients in the "Georgia State Lunatic Asylum" and two in the "Lunatic Asylum of South Carolina," for the board of whom there is now due \$1,500, besides clothing, which will probably amount to \$500 more, making \$2,000, which, together with \$2,391.31 advanced from the Contingent Fund, makes \$4,391.31, for the payment of which I would respectfully suggest that your Excellency recommend an immediate appropriation. This would bring up all arrearages, and then a regular annual appropriation of \$3000 would be required to meet the State's contracts with the Lunatic Asylums.

COMPTROLLER'S WARRANTS.

The existing laws do not require the Treasurer to report to this office what warrants have been paid and therefore it cannot be shown what amount are outstanding unpaid and the years and heads under which they were drawn. To obviate this difficulty I would suggest that your Excellency recommend such amendments as will require the Comptroller on the first Monday in each month to take up and cancel all the warrants paid by the Treasurer during the previous month and substitute therefor his receipted abstract describing said warrants. Also requiring the Comptroller to keep such an account of the warrants issued and those paid that he may readily show at any time the amount, dates and heads of any outstanding unpaid warrants:

SALARY.

The salary of this office in ordinary times is not commensurate with its onerous and responsible duties. The business transactions passing through this office in all their complicated forms seldom fall short of \$100,000, and this year they exceed \$1,000,000, and the salary of the office is only \$1,100 with an allowance of \$500 for clerks salary.

No banking or mercantile establishment doing business to that extent would think of paying less than twice this sum for clerks alone, the proprietors themselves directing the business. But were the salary deemed sufficient for ordinary times when clothing and provisions are abundant, and the usual moderate amount of money in the country, now that the country is flooded with currency, and all the articles of living are scarce and hard to be obtained for three and often ten times their ordinary value, justice demands that it should be proportionately increased.

I am, sir, yours very respectfully,

WALTER GWYNN,
Comptroller.