

April 4—By am't paid officers salary 1st quarter 1863, H. A. Corley, Register,	200	
By am't paid C. H. Austin, Treasurer,	200	400
22—By am't paid certificate of Register favor of W. Blair, cancelled land entry,		90 42
25—By am't paid interest on \$92,000 of Florida R. R. Co. Bonds,	3,220	00
By am't paid T. J. Perkins, Produce Loan Agt. for Confederate States Bonds per certificate,	16,000	00
May 22—By am't paid Treasurer's expenses attended meeting of Stockholders Central R. R.		10 00
June 29—By am't paid interest on \$257,150 Pcn. & Geo. R. R. Co. Bonds,	9,000	25
July 6—By am't paid certificate of Register for C. C. Young, cancelled land entry,		120 83
By am't paid T. J. Perkins, P. L. Ag't for Confederate States Bonds per certificate,	14,500	00
27—By am't paid same for same per certificate,	10,800	00
By am't paid Officers salary 2d quarter 1863, H. A. Corley, Register,	200	
By am't paid C. H. Austin, Treasurer,	200	400 00
Oct. 1—By am't paid same for 3d quarter 1863,		400 00
By am't paid A. Young, cancelled land entry,		58 85
By am't paid S. T. Day, cancelled land entry per Register certificate,		299 15
15—By am't paid W. R. Pettes, C. S. Depositor for 20,000 Confederate States Cotton Bonds, viz.:	30,228	00
Bonds with int. for June 1, '63,	\$20,000	00
50 per cent. premium,	10,000	00
Interest for June 1, '63,	228	33
Oct. 31—By am't paid W. Gwynn, Compt., interest on \$10,000 Florida R. R. bonds,		2,450 00
Balance on hand,		24,864 08
		<u>\$134,266 73</u>

SINKING FUND.

Balance per report Nov. 12, 1862,	\$ 3,625 00
Received from the Florida Railroad Company,	24,270 00
“ “ “ Atlantic & Gulf Railroad Company,	11,100 00
“ “ “ interest account,	1,876 75
Balance debit to new account,	428 25
	<u>\$41,300 00</u>
Paid investment in bonds of Confederate States,	\$41,300 00

ASSETS.

Tallahassee Railroad Company bonds,	\$ 8,500 00
Atlantic & Gulf Central Railroad Company bonds,	6,000 00
Confederate States bonds,	41,300 00
	<u>\$55,800 00</u>

ASSETS.

Railroad Stock:			
Florida Railroad,	\$208,000	00	
Pensacola & Georgia Railroad,	67,000	00	
Atlantic & Gulf Central Railroad,	20,700	00	\$295,700 00
Bonds:			
Florida Railroad,	\$95,000	00	
Pensacola & Georgia Railroad,	39,000	00	
Atlantic & Gulf Central Railroad,	23,000	00	
Tallahassee Railroad,	3,600	00	
“ “ (interest account),	2,000	00	
Gadsden county,	1,150	00	
Calhoun “ (balance),	44	02	
Confederate States,	20,000	00	183,794 92
Land Notes:			
Register's list,	\$8,610	49	
Less collected,	2,985	80	5,624 69
Internal Improvement list,	581	60	
Less collected,	19	11	362 49
			<u>5,987 18</u>
			<u>\$485,482 10</u>

C. H. AUSTIN,
Treas. Bd. Treas. Int. Imp. Fund.

ATTORNEY GENERAL'S REPORT.

ATTORNEY GENERAL'S OFFICE,
TALLAHASSEE, Nov., 1863.

His Excellency JOHN MILTON, Governor:

Sir:—In all my official reports I have taken occasion, through your Excellency, to call the attention of the General Assembly to the long existing and constantly increasing necessity for a Digest of the Public Statutes of the State. I mention the subject again, not intending to reiterate the reasons already given why the Legislature should make provision for such a work, as they must be obvious to all who will reflect on the condition of our statute law, but merely to direct attention to the subject and discharge a duty incumbent upon me. The imperfect condition of our statute law is felt by every citizen of this State, whether he is aware of it or not. There can be no reason why the Legislature should fail or refuse to make provision for this much needed work. The expense will be but a trifle compared to the benefit that it would confer on every citizen in the State,

and as it must take sometime, perhaps years, to complete it, it should be commenced now, that our State may have an intelligible body of laws with which to recuperate from the devastations of war; to secure the rights of persons and property and invite and encourage immigration. Experience has shown that it is not the abundance of laws, but the efficiency of their execution, their clearness, conciseness and accessibility, that promotes good government, peace and security for persons and property.

My attention has been directed to the "effect and operation" of an act, passed at the last session of the Legislature, entitled "an act to amend the election laws of this State as regards the mode of voting, and for other purposes." This act provides that the votes cast at any election in this State "shall be numbered by said Inspectors to correspond with the number of the name of said voter on the poll book." It is suggested that the practical operation of this law affects very seriously the principle of the ballot system of election adopted almost universally in the republics of America. The thirteenth clause of the 6th article of the Constitution provides that "in all elections by the General Assembly, the vote shall be *viva voce*, and, in all elections by the people, the vote shall be by ballot." It seems to me that it is the plain intention of this provision of the Constitution to secure the citizen in the right of secret voting, otherwise it would have been unnecessary and superfluous, especially as a constitutional provision. The elective franchise, which is the great basis of republican institutions, is so important, that the mode and manner of its exercise is regulated by a provision of the Constitution. The ballot is declared by the fundamental law to be the way in which this right shall be exercised. The reason why the ballot is selected is, because this is the only mode by which secrecy can be preserved and the citizen left to the independent, unbiased exercise of his political will. Otherwise, any different mode of voting would be preferable. Now it is obvious that the numbering or marking of the ballots in the manner provided by this law is a serious violation of the principle of the secret ballot; for, although it is true that subsequent portions of the act make provision for the destruction, after a time, of these ballots, yet the bare fact of their passing through so many hands previous to their destruction, the great facility for their examination by persons not always actuated by a nice sense of honor and entirely secure from detection, and the certainty of their open examination in cases of contested elections and circumstances, tend greatly to defeat the purposes of the ballot system and to nullify the objects that it proposes to secure, it would be much better, did the Constitution permit it, to establish at once the *viva voce* system of voting for popular elections. The vo-

ter could then occupy certain and distinct grounds in exercising his right, and would not be subject to the conflicting motives and apprehensions which the present mixed system tend to excite. The good proposed to be secured by the provisions of this law, which is the facility of investigating and determining contested elections, is by no means an offset to the evils resulting therefrom. It is not reasonable that the whole body of voters in the State should be subjected to a system of voting which is at variance with the spirit of the Constitution, and contrary to the judgment of the ablest statesmen and politicians, merely that in a few rare cases some facility may be afforded in determining contested elections, and these commonly of no consequence to the general interest of the State. The operation of this act is, therefore, regarded unfavorably, and it is suggested to the General Assembly that it consider whether a modification thereof may not be made rendering it more just and politic in its operations and more in accordance with the provisions and intentions of the Constitution.

An Act, approved December 8, 1862, entitled "An Act relative to the assessment of taxes," provides, "That the Board of County Commissioners of the several counties of this State shall value all property subject to taxation in their respective counties and assess the tax thereon, as required by law to be done by Tax-Assessors and Collectors." The object of this act was to remedy to some extent the evil arising under the *ad valorem* system of taxation, of each tax payer valuing his own property, which was liable to much abuse. To a certain extent the law has operated well, but there is a great defect still in the practical operations of the tax laws. The County Commissioners of each county having to fix the value of taxable property for their respective counties, it is to be supposed that differences of valuation in the several counties would exist. This has been the case. The actual, practical effect of the law, is to tax the same property higher in some counties than in others.— This is unreasonable and absurd, and, were it directly attempted, would be clearly unconstitutional. This effect of the law was probably not contemplated by the Legislature, and it is mentioned that a remedy may be applied to the same. The history of this subject in our State illustrates the extreme difficulty of applying the *ad valorem* system in ordinary taxation, and suggests an enquiry, whether justice and policy do not require a departure from that system in regard to the taxation of certain kinds of property at least.

"An act empowering Judges of Probate to grant orders to executors and administrators to sell real estate for distribution."

which was passed at the last session of the Legislature, may be so amended as to render its provisions applicable to personal property. This may be both convenient and proper. It is suggested, however, that some amendment to the law may be thought advisable providing the mode and manner of the proceedings to obtain orders for sales of estates; also for advertisement, &c., such as are now required in similar proceedings in the Circuit Court. The law on this whole subject is susceptible of much improvement, being at present somewhat confused and uncertain.

The distillation of spirituous liquors in the State, under the provisions of "An act to prevent the establishment of distilleries and the distilling of whiskey and other spirituous liquors," has not been practically conducted in accordance with the intention of the law. Some additional legislation on this subject is required. It is ascertained that it is impossible to prevent frauds from being committed, which, though not a palpable violation of law and not susceptible of legal punishment, are nevertheless in utter violation of the policy and spirit of the act. Although it may be difficult to devise a law that could not be evaded or violated with impunity to some extent, yet something may be done to remedy this evil. Very little additional legislation is necessary as to the direction and regulation of this business, but legislation may be profitably had looking to the execution of the law already in existence.

In my last report, I directed attention to the imperfect system of expenditure and accountability connected with the Quartermaster General's Department. As the law now stands, it is difficult to tell by what process the disbursements of that office and properly made. The general principle requiring that all monies drawn from the Treasury shall be by warrant of the Comptroller complicates and impedes very much the necessary disbursements of the Quartermaster's Office. It is suggested that by making a provision of law authorizing the Quartermaster, with the approval of the Governor, to draw for an amount in gross through the Comptroller and accounting subsequently for the disbursement thereof to that officer, the important principle of requiring a Comptroller's warrant for all monies paid out of the Treasury can be observed and at the same time the disbursements of the Quartermaster relieved of much embarrassment and inconvenience.

In a former report, I endeavored to direct attention to the importance of making some provision in relation to the publication of the laws, which would prevent a violation of the principle that a citizen should not be made subject to the penalties and forfeitures of an act the existence of which he has not, and

practically cannot have, the means of ascertaining. The acts of the General Assembly, as soon as they are approved, become law, and unless some provision is made to the contrary, go into immediate effect. The enrolled act is filed in the office of the Secretary of State, and some time must elapse before its publication. Although it is true that the act is thus made subject to public inspection, yet it is obvious that the mass of the citizens must remain ignorant of its existence until it is published in the newspapers or in the ordinary pamphlet form. Months must elapse before this can be done. In the meantime, citizens are subject to the provisions and penalties of the law. The injustice and impolicy of this is too obvious to require illustration.— It is suggested that some provision be made, either for the immediate publication of the laws after their enactment, or that some day after the termination of the session be fixed by a general law, upon which all statutes shall go into effect, unless specially otherwise provided.

In compliance with the provisions of the 8th section of "An act to repeal an act to facilitate the construction of the St. Johns and Indian River Canal, approved January 1, 1857, and for other purposes," I have filed in the office of the Clerk of the Supreme Court an application for a rehearing in the case of the Trustees of the Internal Improvement Fund vs. William Bailey. The application will be made before the Court, and probably heard and granted, or refused, at the next term of the Supreme Court at this place.

There have been no decisions of the Courts, of which I am informed, relative to any of the statutes adopted at the last session of the General Assembly.

Upon our Courts and Juries greatly depend the vigorous enforcement of the criminal laws. The Grand and Petit Juries are not merely the safeguard of the innocent, but they are the punishers of the guilty. It is suggested that the Legislature may make some further provision to secure the purity and impartiality of Juries, by giving the State more power or opportunity, in prosecuting, to reject as jurors such as are known or reasonably suspected of partiality for the accused. The Legislature may pass innumerable laws for the punishment of crime without effect, unless the body of the citizens assist in their enforcement. It is to be hoped that, to the ordinary calamities of war may not be added a contempt of civil authority and impunity in crime. The worst calamity that could befall our country, next to subjugation, would be the prostration of our civil government and laws, for then would inevitably ensue anarchy, despotism and destruction. It is, therefore, an inestimable blessing that in the midst of an unparalleled war, requiring every energy of the Government and

the people to meet its exigencies, the supremacy of the law has been generally preserved in our State. This is the surest evidence of a people possessing the genius, the intelligence and the spirit necessary to sustain free institutions.

Very respectfully,
J. B. GALBRAITH.

Correspondence between the Governors of Florida, Georgia and Alabama.

(COPY.)

EXECUTIVE DEPARTMENT,
TALLAHASSEE, April 18th, 1863. }

His Excellency JOSEPH E. BROWN,

Governor of Georgia.

SIR:—Sometime ago, while at my plantation, I received a communication by telegraph, informing me that your Excellency had issued a proclamation to convene the General Assembly of Georgia, and suggesting the necessity of like action on the part of the Governor of each of the other States. I should have replied promptly, but the wires became deranged, and prevented the reply by telegraph. I did not follow your example, although urged to do so by public meetings held in several counties, and composed of patriotic and intelligent citizens of Florida. The General Assembly of this State had, at its last session, discussed the policy of regulating labor by legislation, and, sustained by the Senate, it was repudiated by a very large majority in the House of Representatives. Even if I could have presumed a change of opinion on the subject, our seasons here being much more favorable for early planting than in Georgia, many of our planters had commenced to plant, and the crops generally would have been planted before it was possible to secure legislation to prohibit or limit the right to plant cotton. Moreover, the intelligence and patriotism of the planters of Florida induced them last year to plant cereals to the exclusion of cotton. An immense amount of corn was made, and, for the want of transportation, hundreds of thousands of bushels of corn will be held by our planters when the crop of the present year will be gathered. By correspondence with intelligent citizens in different parts of the State, I was informed of the immense quantity of corn on hand, and that, nevertheless, there would not be scarcely as much cotton planted this as there was the last year, except in two or three

counties in the State, from which corn, &c., could not be conveniently transported, and where the traffic—carried on by speculators who have “run the blockade”—had excited, by high prices for cotton, and the introduction of rum and gin, (but no arms or munitions of war,) a disposition to make cotton, &c., regardless, perhaps, of “the general welfare.”

The means of transportation to and from this State are too limited to justify legislation on the subject. The Confederate Government has been appealed to in vain to make Railroad connections necessary to the defence of the State, as well as to secure supplies from Florida for the armies of the Confederate States.

Under existing circumstances, no law could be made to regulate planting, which would be uniform in its operation, just to the constitutional rights of citizens, or beneficial to the Confederate Government; hence, if the legislation proposed were constitutional, I have deemed it wisest and best to rely upon the intelligence and patriotism the exigencies of the war demand rather than legislation.

But, candor requires me to say, that I am not convinced that, in a Government like ours, the legislative power rightly exists to prescribe what shall or shall not be planted. If it does exist, it should be most discreetly exercised. If the General Assembly of a State has the power to enact a law prohibiting or restricting the planting of cotton, in order to support the army of the Confederate States of America by raising cereals, why may not the same General Assembly enact a law to prohibit the ploughing by horses, because useful for cavalry; or mules, because necessary for transportation; or oxen, because necessary for beef? In a word, why may they not confiscate all rights of property in individuals for the benefit of the Confederate Government. I am opposed to all legislation, on the part of either the Confederate or State Government which is not clearly constitutional. Infractions of the Constitution during war are more dangerous than in peace. In war or peace, the Constitution should be considered the anchor of our hopes for freedom and manly independence. Statesmen should studiously guard against the insidious influences of the occasional panics which excite the public mind, and engender what is termed public sentiment. The vicissitudes of the war in which we are engaged, in view of its important and world-wide results, incline the best informed and most patriotic men to lend a favorable ear to any pretence, however specious, to sustain the noble cause in which we are engaged, and therefore it is the imperative duty of Statesmen—especially those who occupy high official position—not to permit their zeal to exceed their wisdom, *not to yield even to public sentiment*, unless it shall be compatible with *Constitutional Liberty* as secured by a fundamental law. The