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REPORT  
OF THE  
COMPTROLLER OF THE STATE OF FLORIDA

FOR THAT PORTION OF THE FISCAL YEAR

1878,

Beginning Jan. 1st and Ending with Dec. 31st.

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## REPORT OF THE COMPTROLLER.

COMPTROLLER'S OFFICE,  
Tallahassee, Fla., January 1st, 1879.

To His Excellency GEO. F. DREW, Governor:

SIR: I have the honor to report to you, under the law directing that reports shall be made to the Governor at the beginning of each regular session of the Legislature.

As part of this report there is submitted a tabular statement showing the gross and net amount of all State taxes assessed for the year 1878 in each of the counties of the State, the gross and net amount of all State taxes upon licenses, and the amount of auction taxes in each county in this State. This statement will be published in a newspaper in Tallahassee, in accordance with the intent of section 1st of the act of January 24th, 1851.

In lieu of the requirement of section 2 of that act, directing that the Comptroller publish an annual statement of balances due by accounting officers, a statement will be published in a newspaper in Tallahassee in the first week in January, comprising more fully the directions of said section, and in accordance with the intent of the same. This statement is published in compliance with the terms of the act of February 21st, 1877, and is included in this report.

In presenting below the statement of balances, I would call attention to the fact that the list does not invariably show defalcations in the payment of moneys collected and not paid over. The majority of the cases are the other way. In some the amounts are balances still uncollected by the revenue officers, and credits to which they will be entitled in adjusting their accounts. Some of these are in the nature of injunctions from collection by the courts, and from other causes stated in the body of this report.

The act of February 21st, 1877, in directing the Comptroller "in his *annual* reports to the Governor" to make a full statement of all who are in default, could have only contemplated the first to be made at the commencement of 1878 for the year 1877.

and for successive years; consequently as defalcations, in the sense of moneys collected and withheld from the State, cannot always be positively ascertained by the experience of a single year, and it is practically shown that there may be "balances due" under the operation of our present revenue laws, even in the first and second years of the term of new officers, without defalcations of the kind named, it was therefore thought best to meet the purpose of the law by giving the information thereby required as nearly as possible, and placing the unsettled accounts in suit as seems to have been contemplated.

In reference to many of the balances due by accounting officers, such as sheriffs, they have not been credited in some instances with amounts to which they are entitled, because they have omitted to obtain the certificate of the Judge of the Court, as provided by law, of the insolvency of parties upon whom fines have been imposed. This arises in some instances from ignorance of the law, and in other cases from neglect. So also as to collectors of revenue who have been long in arrears. Their accounts have remained unsettled through successive changes of officers, either by a failure to take proper receipts from successors, on transferring the tax books, for amounts of uncollected taxes, so that each could be credited and debited accordingly; from the failure to get proper certificates from the county commissioners of legal allowances upon which they could be credited; or from allowing books and settlements to get into such confusion that with the lapse of time adjustments were extremely difficult, and criminal defalcations not easy to ascertain. In the delay caused by such difficulties in some instances bonds have become worthless, and the prospect of realizing amounts due the State slight when actual defalcations are ascertained.

In compliance with the requirement of the act of 21st of February, 1877, the accounts of accounting officers in commission previous to that year have been, after great labor, made out carefully, and an effort is now pending to settle them either directly with the parties or through bondsmen, or by suit.

It may be proper here to suggest to the Legislature the consideration of the propriety of authorizing the Comptroller, for a limited period, to settle accounts without pressing them to judgment, in such cases as he may think such a course would promote the interest of the State. Such a law is in existence as to accounts prior to 1870, but it is not applicable to those which have accrued since that time. By the care which the Attorney-General has given in the examination of bonds before approval, and the efforts of the Comptroller to have accounts settled as near the periods fixed by law as possible it is believed the accounts of present officers will not fall in arrears, as heretofore.

It is respectfully suggested that the date of the fiscal year be

changed to begin on the 1st of July. This would allow a better opportunity of making out reports of the offices, and would more explicitly exhibit the revenue accounts up to the first Monday in February preceding, at which date the final settlements of Collectors are required to be made.

#### BONDED DEBT.

Of the \$1,000,000 of bonds authorized to be issued by the act of February 1, 1873, there remained unissued on the 1st March last, the date of last annual report from this office, \$76,900.00. Since then there have been exchanged for Convention Bonds, with \$500 accrued interest on them, \$1,900, leaving now on hand of these bonds, \$75,000, viz., Nos. 2,951 to 3,700, of \$100 each.

The bonded debt of the State now stands as follows:

7 per cent. Bonds of 1871.....	\$350,000 00
6 per cent. Bonds of 1873.....	925,000 00
8 per cent. Convention Bonds.....	1,500 00
7 per cent. Bonds of 1857.....	\$4,000 00 8,500 00
Interest to January 1, 1879.....	4,200 00— 88,200 00
	\$1,284,700 00
Deduct Bonds in Sinking Funds.....	143,900 00
	\$1,140,800 00

Which is an increase of \$500, by funding that amount of interest in Convention Bonds exchanged for, and a decrease of \$13,200 by that addition to the Sinking Funds.

The \$132,000 of 7 per cent. bonds of 1857, mentioned in last report as held by the Indian Trust Fund, are still in that position, with interest accrued up to January 1, 1879, \$156,520.00.

It is hoped and believed that the State's claim, growing out of Indian hostilities, which is now in the course of preparation, will more than offset this claim.

#### FLOATING DEBT.

There are now outstanding, of Comptroller's warrants and Treasury certificates, exclusive of engraved warrants known as greenback scrip, \$10,905.04. Of the greenback warrants now in circulation an accurate statement cannot be made. There is now in the Treasury, uncanceled, \$45,213, and there is known to be in circulation (from the fact being registered) \$1,258. This data shows that there has been in circulation \$31,228 in excess of the amount issued under the law, thus:

A Joint Committee of the Legislature, in 1872, reported the	
cancellation and destruction of.....	\$101,319 00
Canceled by C. H. Foster, Treasurer in 1872.....	15,818 00
Exchanged for Bonds of 1871.....	7 00
Exchanged for bonds of 1873 by former Comptroller.....	95,613 00

Exchanged for Bonds of 1873 by present Comptroller..... 22,000 00  
 In the Treasury at this date..... 45,213 00  
 Known to be out, registered..... 1,258 00

Deduct the amount issued..... 250,000 00

Making..... \$31,228 00

In excess of the amount properly in circulation.

It will be impossible to ever determine the amount of this scrip properly out, so long as it continues to be paid out and received by the Treasurer, and I respectfully recommend that its reissue, under any circumstances, be prohibited by law.

#### RECEIPTS FOR 1878.

Receipts at the Treasury for the fiscal year 1878:

State Tax proper, 1878.....	\$ 9,195 18	
State Tax proper, 1877.....	131,862 15	
State Tax proper, 1876.....	17,647 24	
State Tax proper, 1875.....	6,173 12	
State Tax proper, 1874.....	901 84	
State Tax proper, 1873.....	1,344 37	
State Tax proper, 1872.....	589 93	
State Tax proper, 1871.....	7 50	
State Tax proper, 1867.....	156 81	
Convention Tax.....	290 54	
License Tax.....	55,804 01	
Auction Tax.....	952 36	
Criminal Prosecutions (costs).....	156 44	
Real Estate Sales Tax.....	90 00	
General State Fund.....	35 00	
Redemption of Lands.....	3,003 41	
Sale of Laws.....	64 00	
Commissions Account.....	400 00	\$228,673 90
General Sinking Fund and Interest Tax, 1878.....	\$3,373 56	
“ “ “ “ “ 1877.....	43,768 41	
“ “ “ “ “ 1876.....	5,792 09	
“ “ “ “ “ 1875.....	1,512 95	
“ “ “ “ “ 1874.....	363 87	
“ “ “ “ “ 1873.....	360 95	
“ “ “ “ “ 1872.....	385 97	\$55,557 60
Special Sinking Fund and Interest Tax, 1878.....	1,685 94	
“ “ “ “ “ 1877.....	22,110 69	
“ “ “ “ “ 1876.....	2,743 44	
“ “ “ “ “ 1875.....	616 64	
“ “ “ “ “ 1874.....	157 79	
“ “ “ “ “ 1873.....	236 06	
“ “ “ “ “ 1872.....	3 68	\$37,554 24
Common School Fund (Fines).....		\$3,441 06
Asylum Commission Tax.....		261 00
		<u>\$315,488 00</u>

#### WARRANTS ISSUED IN 1878.

For 1877 and previous years:

Jurors and Witnesses.....	\$23,604 31
Contingent Expenses Supreme Court.....	501 72
Contingent expenses State.....	334 94
Salaries Executive Department.....	4,893 35
Salaries Judicial Department.....	8,293 00
Printing.....	132 00
Repairs of Capitol.....	3 63
Appropriation for Janitor at Capitol.....	65 00
Expenses of Penitentiary.....	25 09
Expenses Collection of Revenue.....	24,475 99
Contingent Fund for Superintendent of Public In- struction.....	40 00
Conveying Prisoners to Penitentiary.....	870 55
Expenses Digest Laws of Florida.....	700 00
Scrip of '59 for Indian hostilities of '49 and int.....	51 82—\$63,981 30

For the year 1878:

Jurors and Witnesses.....	15,769 00
Contingent Expenses Supreme Court.....	1,500 00
Contingent Expenses State.....	1,515 35
Salaries Executive Department.....	14,775 00
Salaries Judicial Department.....	24,780 00
Printing.....	4,998 25
Repairs of Capitol.....	746 15
Appropriation for Watchman at Capitol.....	408 00
Appropriation for Janitor at Capitol.....	321 30
Post Mortem Examinations.....	64 80
Maintenance of Lunatics.....	15,807 44
Expenses of Penitentiary.....	2,076 50
Expenses Collection of Revenue.....	8,163 06
Contingent Fund for Superintendent of Public In- struction.....	500 00
Conveying Prisoners to Penitentiary.....	4,514 53
Stationery for Executive and Legislative Depart- ments.....	292 12
Expenses Digest Laws of Florida.....	500 00
Expenses Bureau of Immigration.....	1,200 00—\$97,931 50
	<u>\$161,912 80</u>

#### DEFICIENCY APPROPRIATIONS.

The following appropriations are necessary under the following heads:

FOR 1876.	
For contingent expenses Supreme Court.....	\$72 75
For conveying prisoners to Penitentiary.....	2,772 30
For post mortem examinations.....	100 70
	<u>\$2,945 75</u>
FOR 1877.	
For maintenance lunatics.....	\$6,324 57
For post mortem examinations.....	75 50
For salaries Executive Department (salary Lieut. Governor)...	500 00
For jurors and witnesses—amount still outstanding.....	2,517 12

For jurors and witnesses for amount overdrawn.....	9,905 41
For contingent expenses Circuit Court.....	300 00
For contingent expenses Supreme Court.....	106 00

## FOR 1878.

Contingent expenses Supreme Court.....	\$556 28
For jurors and witnesses—amount outstanding.....	17,500 00
For salaries Executive Department (salary Lieut. Governor)..	500 00
For printing (including printing Sup. Court Rep'ts, \$1,613 50)	2,314 00
For F. D. Pooser, Sheriff Marion County, for arresting and re- turning an escaped convict.....	88 96
For maintenance lunatics, amount overdrawn, and for month of December, 1878.....	1,797 28
	<u>\$22,756 46</u>

Making a total of \$44,530 81, to which must be added such amount as the Legislature may determine on for jury and witnesses' scrip outstanding prior to the 1st January, 1877. If the amount recommended in another part of this report is adopted, viz: \$10,000, it will make the deficiency appropriations \$54,530 81.

## Estimated appropriations necessary for fiscal year 1879:

For Salaries of the Executive Department.....	\$18,000 00
For Salaries of the Judicial Department.....	33,073 00
For Clerk in Comptroller's office.....	1,200 00
For Private Secretary to the Governor.....	500 00
For Contingent Expenses of the Supreme Court, including salary of Clerk and as Librarian.....	2,000 00
For Janitor at Capitol.....	300 00
For General Printing and Advertising.....	5,000 00
For Jurors and Witnesses—under present law, \$34,000—if mileage is restored.....	50,000 00
For Conveying Prisoners to Penitentiary.....	5,000 00
For Expenses Assessing and Collecting Revenue.....	17,000 00
For Stationery for Executive Department.....	500 00
For Post Mortem Examinations.....	300 00
For Contingent Expenses Superintendent Public Instruction.....	500 00
For Watchmen at Capitol.....	500 00
For Maintenance of Lunatics.....	18,000 00
For Repairs of Capitol.....	3,500 00
For Expenses Bureau of Immigration.....	1,500 00
For Expenses Legislature, upon basis of the session of 1877, for session of 60 days.....	65,000 00
For Contingent Fund for State.....	2,000 00
	<u>\$223,873 00</u>

The estimate for expenses of the Legislature is based upon the per diem paid members at the last session, which was \$6, and upon the increased number of members. This estimate will be more or less as per diem and other expenses are increased or diminished.

## Estimated appropriations necessary for fiscal year 1880:

For Salaries Executive Department.....	\$18,000 00
For Salaries Judicial Department.....	33,073 00
For Clerk in Comptroller's office.....	1,200 00
For Private Secretary to the Governor.....	500 00
For Contingent Expenses Supreme Court, including salary of Clerk and as Librarian.....	2,000 00
For Janitor at Capitol.....	300 00
For General Printing and Advertising.....	5,000 00
For Jurors and Witnesses—under present law, \$34,000—if mileage is restored.....	50,000 00
For Conveying Prisoners to Penitentiary.....	5,000 00
For Assessing and Collecting Revenue.....	17,000 00
For Stationery Executive and Legislative Departments.....	1,000 00
For Post Mortem Examinations.....	300 00
For Contingent Expenses Supt. Public Instruction.....	500 00
For Watchmen at Capitol.....	500 00
For Maintenance Lunatics.....	20,000 00
For Repairs Capitol.....	1,500 00
For Contingent Fund for the State.....	2,000 00
For Expenses Bureau of Immigration.....	1,500 00
	<u>\$159,373 00</u>

## LUNATICS.

In 1876 the number of Lunatics supported by the State was forty-five, of whom eight were then maintained in asylums of other States, at an aggregate annual expense of \$3,200. On the 2d March, 1877, an act was passed appropriating \$3,000 for the repair, alteration and construction of buildings, &c., and for the indigent insane of the State, and \$700 for the transfer of Lunatics then in other States to our own asylum. In June of 1877, as soon as preparations could be made, this transfer was made.

Since the first of January, 1877, *ninety* have been added to the number then in care, making one hundred and thirty-five supported during the past two years. Of this number thirteen have died and twenty discharged cured, leaving one hundred and two now supported by the State, of whom fifty-five are maintained at the asylum, and forty-seven are maintained by the State in the care of their relatives or friends.

The total expense of Maintenance of Lunatics for the past three years has been respectively as follows:

For 1876.....	\$13,194 68
For 1877, (including repairs, alterations, construction, &c., and conveying Lunatics from other States.....)	18,971 34
And for 1878.....	17,604 72

These expenses are divided as follows:

FOR 1877.	
Expenses at Asylum.....	\$6,633 52
Transporting Lunatics.....	574 10
Transporting Lunatics from other States.....	700 00
Repairs.....	2,723 13
Maintaining Lunatics in care of committees.....	8,140 50
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	\$18,971 84

FOR 1878.	
Expenses at Asylum.....	\$8,901 08
Transporting Lunatics.....	1,828 12
Repairs.....	88 45
Maintaining Lunatics in hands committees.....	6,540 84
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	\$17,356 44

This amount shows the actual and specific expense for 1878. The appropriation was overdrawn \$248.19, which amount is asked for to cover warrants actually drawn.

The average individual cost in 1876 was \$270.12, and in 1878, \$185.99.

A deficiency appropriation under this head will be necessary for 1877 of \$6,524.57, and for 1878 of \$1,797.20.

Unlike most demands against the State, the claims for Lunatics will not admit of delay or postponement, without great hardship to them, and perhaps additional expense to the State. If the provision for them had to be made on credit, the expense would be increased; and if not made at all, they would of course suffer. Under these circumstances, the amount appropriated being exhausted, it was considered by the Governor and Cabinet that an unexpended balance of appropriations for maintenance of the State Prison might with propriety be used for Maintenance of Lunatics.

A summary of expenditures and appropriations is as follows:

A deficiency appropriation in 1877 for 1876 and previous years.....	\$11,000 00
Appropriated in 1877 for that year.....	7,000 00
"    "    for repairs.....	3,000 00
"    "    for 1878.....	7,000 00
"    "    for removing Lunatics from other States..	700 00
Received from Commission Tax in 1877.....	427 00
Received from Commission Tax in 1878.....	261 00
Transferred from unexpended balance of appropriation for State Prison in 1877.....	1,628 00
Same in 1878.....	5,923 50
Received from Lake Eustis Railroad.....	2,213 32
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	\$39,152 82

Against which the following warrants were drawn:

In 1877.....	\$22,079 04
In 1878.....	15,807 44
And for a deficiency in appropriation for conveying prisoners to Penitentiary.....	1,514 53—\$39,401 91
Deduct appropriations, &c., as above.....	<hr/>
	39,152 82
	<hr/>
	\$ 248 19

Leaving a balance of \$248.19 as a deficiency for 1878, which is included in the amount asked for in the deficiency for that year, as also the amount of \$1,549.01, being the sum required for the month of December.

#### JURORS AND WITNESSES.

In the report from this office for the fiscal year ending 31st December, 1873, Comptroller Cowgill stated that there was then outstanding Juror and State Witness Scrip amounting to \$79,454.60, but no reference to this debt was made in any subsequent report.

During the fiscal year 1877, there was paid for Jury and Witness Scrip, as follows:

For scrip issued prior to the 1st January, 1877.....	\$45,648.89
Paid same during fiscal year 1878.....	2,534.76
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	\$48,182.65

There is still outstanding, as shown from a careful examination of the records of this office, of Juror and Witness Scrip issued prior to January 1, 1877.....

Making.....	\$92,983.80
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of floating debt which had not been reported, and which the present administration has had to provide for.

Jury and Witness Certificates are, by law, receivable for taxes by Collectors of Revenue, and of course the Treasurer has to receive them from Collectors in settlement of their accounts upon warrants from this office.

The act of March 3, 1877, appropriated \$50,000.00 for expenses of jurors and witnesses for the year 1877, but as my predecessor had not asked for any appropriation, except the \$57,374.31 to cover warrants he had actually drawn, there was none made for the scrip outstanding on the 1st January, 1877; so that the \$50,000 appropriated for 1877 was consumed to the extent of \$45,647.89, in paying Jury and Witness Certificates outstanding for 1876 and previous years, leaving only \$4,352.11 available for the scrip of 1877.

The appropriations and warrants drawn in 1877 and 1878 are as follows:

Appropriation for 1877.....	\$50,000.00
Appropriation for 1878.....	40,000.00
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	\$90,000.00

Warrants drawn in 1877 for scrip of 1876 and previous years.....	\$45,647.89	
For scrip of 1877.....	13,984.21	\$59,632.10
Warrants drawn in 1878 for 1876 and previous years.....	2,534.76	
For 1877.....	21,069.55	
For 1878.....	15,769.00	39,378.81
		\$99,005.41
Deduct appropriations.....		90,000.00
		\$9,005.41

Leaving \$9,005.41, for which warrants have been drawn in favor of Collectors of Revenue in payment of taxes.

As before stated, there is still outstanding \$44,706.15 of Jury and Witness Scrip issued prior to the 1st January, 1877. From the small amount of this class of scrip that has been presented during the past year, I think it very probable that a very large portion of it may never be presented, and I would respectfully suggest that a separate appropriation of \$10,000 be made to meet such as may come into the treasury, and, if this should be exhausted, that no more be paid until the Legislature assembles again.

There is still outstanding—

Of certificates issued in 1877.....	\$ 2,517.52
Issued in 1878*.....	17,500.00
And for 1876 as above.....	44,706.15
	\$64,723.67

The appropriations now asked for are—

For deficiency of 1877 and 1878.....	\$9,005.41
For balance of 1877.....	2,517.52
For balance of 1878.....	17,500.00
And for 1876 and previous years say.....	10,000.00
	\$39,022.93

The amount of Jury and Witness Certificates issued by the several counties for the past four years respectively, is as follows:

For 1875.....	\$52,989.68
For 1876.....	65,600.50
For 1877.....	37,500.98
For 1878*.....	33,269.00

The decrease in this expense is accounted for, not, perhaps, by the fewer number of jurymen or witnesses attending or the length of service, but from the reduction of the per diem al-

\* For the Fall term of the court for Brevard, Duval, Monroe, Orange, Putnam and St. Johns no reports have been received, and the amount estimated as issued for the Fall Terms has been taken from the Spring Terms of the court, and may vary slightly either way.

lowed them from \$1.25 to \$1, and the act of the last Legislature stopping the allowance for mileage. Under the old pay and allowance, the issue for 1877 would have been \$63,759.43, and for 1878, \$58,394.45.

It has been suggested that the discontinuance of the allowance of mileage by the last Legislature was probably an oversight, and that it would be restored. For the guidance of the Legislature, should they desire to allow mileage hereafter, I have examined the reports from the several counties for the Spring Term of 1876, this being taken as a safe test. The mileage allowed at that time was \$8,404.10, which would be \$16,808.20 for the year.

It was not ascertained that the act of 1877 repealed the former law allowing mileage to jurors and witnesses until late in the spring, and after the Spring Term of the court had been held in many of the counties, so that the Clerks in issuing certificates had included mileage. On the 1st June, 1877, I issued a circular embracing the opinion of the Attorney-General, and directing that no mileage be allowed. In the meantime, however, Collectors of Revenue had received many of these certificates with the allowance of mileage. This was not allowed to them in receiving the scrip for their tax collections, and they may apply to the Legislature for relief, which I should think but just and proper under the circumstances.

The act of March 7, 1877, prescribing the disposition of the lands unredeemed for previous years, places their final sale in charge of the County Commissioners.

Inquiries have been made by one of the counties of the Comptroller as to the mode of compensation for bringing these lands into market; and I would suggest that some legislation be had on this subject, and a mode more explicitly defined by which the purpose of the law can be carried out.

Questions have arisen, in correspondence with the office, as to the liability of steamers and vessels plying in our waters to be taxed. The ownership of certain steamers has been claimed as existing in other States, and yet as they have plied for regular periods in the rivers of Florida, and have done business *within* the State (as distinguished from steamers plying *between* cities in other States and our ports), officers have claimed the tax under section 3 of the act, chapter 1,976. The owners of the steamers have answered that the ownership in another State, in which they allege that the tax is paid on them, exempts the property, even under the very construction which may be given to the section affirming the liability of "boats and vessels whether at home or abroad" to taxation as personal property owned in Florida.

So, also, the question has arisen as to whether bars in steam-

ers plying in our waters are liable to the license tax for retailing liquors; and if so, in what county the license may be due or exacted.

Special legal provision on these subjects might increase the revenue from a legitimate source, and relieve officers and owners of property from contention, by merely placing the construction of the law beyond question.

Some difference of opinion has existed as to whether the law requiring licenses for certain occupations therein mentioned is to be construed as meaning that such State license is collectable in each and every county where the business of a party may be conducted; or whether the State license being paid in one county, entitles the holder to conduct his business in any county in the State. It is understood that constructions of the law heretofore given were to the former effect, and the instruction of Comptrollers was in conformity thereto, even to the extent that each separate business or occupation, even in the same town or county, should pay a separate State license. The question having been frequently presented to the present Comptroller, the opinion of the Attorney General was obtained, and it is to the effect that but one State license is required; but that parties are liable to a separate county license in each county wherein they may conduct a business. In reply to inquiries since made to the Comptroller, answers have been given in accordance with this opinion. If the construction of the law is open to any doubt on this point, I respectfully suggest that the doubt be removed by more explicit legislation.

In cases where licenses have been demanded under the third clause of section 11, chapter 1,976, for selling liquors, they have been refused on the ground that the liquids sold are designated, not included in the term "spirituous liquors," but being imported and sold as medicinal drinks, with other goods in stock, they are not comprehended under the "liquor" license law. A similar objection has been recently made, in reference to medicated liquors, to the payment of the United States license tax, and upon the same being submitted to the Department, it was decided that the class of liquors referred to were liable to the United States revenue tax.

So, also, objection has been made to paying license for selling bottled malt liquors coming in cases, such as ale and porter, (usually sold in what are known as pint bottles,) and to paying the retail license for selling in "quantities less than a quart," when, although sold by the bottle, the bottles do not contain a quart. From doubts on these points, the collectors are frequently restrained from collecting licenses, and the revenue, if properly collectable in such cases, is curtailed. On the other hand, where liquors are sold in this manner without paying

license, complaints are made by regular liquor dealers, who pay the wholesale or retail license, that their business is interfered with by parties who they think should be equally taxed with themselves.

In some instances insurance agents have claimed that, having their offices located in one county, in which they pay the State license, they are allowed the privilege of sending deputies to any other counties to canvass for business, who forward to the regular agent the names of parties whose insurance they have secured, and the policies being issued by the stationary agent, these deputies are exempt from the operation of the section requiring the license. This is met by complaints made by regular agents of other companies, that the business of the locality for which they have obtained special license is interfered with, and that, in their protection, licenses should be required from the deputies or canvassers mentioned. In one case which has been brought to the attention of the Comptroller, a canvasser was represented as seeking to take orders for insurance for a company in another State, having no fixed agency in Florida, by which he was not only evading the State license required to be paid directly to the treasury, but seeking to do business without paying any license at all, on the ground that he was not an insurance agent in the sense intended by the law. This seemed so clear an instance of a purpose to derive a profit from doing business in Florida without contributing to the legal revenues exacted from citizens conducting a legitimate business in the State, there could be no other reply than that the party was doing business contrary to law. The fact simply indicates that to protect the revenue derivable under the law from such sources, its language should, if possible, be made unmistakable to local officers having the collection of the revenue in charge.

Although the sixth clause of section 11 of the act, chapter 1976, referring to auctioneers, seems explicit, yet the fact is apparent, from the small amount of auction taxes reported, that full reports of sales, as contemplated by the law, are not made from all the counties of the State, although only the small amount of one-half of one per cent. on the gross amount of sales is required. Auctioneers seem to forget that this tax may be properly chargeable as expenses on the goods sold, and is in no way a tax upon themselves or their occupation; and the license upon auctioneers is only \$5. From "general agents for the sale of lands" little or no tax is collected, it being resisted upon the ground, among others, that as the law requires the tax from "auctioneers and general agents for the sale of lands," an agent who is *not* an auctioneer is exempt.

In more than one instance, parties selling fruits and vegetables and plantation products have claimed exemption from

license under the proviso of the ninth clause of the same section, although they opened such products in a store, claiming that their goods were "vegetables and plantation products" grown in the State, within the meaning and intent of the proviso. Collectors have had difficulties on this point in endeavoring to collect licenses from parties referred to as "store-keepers."

A question has been raised as to the construction of the eleventh clause of same section, requiring licenses from express companies, from the demand of Collectors for license in cases where an agency is proposed to be located in "cities or towns" of a population less than one thousand inhabitants, the doubt existing as to the meaning of the words "cities and towns."

The provisions of sections 12, 13 and 14, of the act 1876, requiring license moneys to be collected by the Collectors, and the licenses to be issued by the clerk, and reported quarterly to the Comptroller, have not been followed fully since the enactment of the law, and thus the check intended by such reports has not been preserved. As there is a penalty attaching to a failure to conduct a business without having a license, every effort will be made to have the law enforced.

Positive legislation is suggested to secure the collection of the poll-tax, which falls far short of the amount which should be voluntarily paid, instead of its collection being enforced.

Circulars and letters have been sent to Assessors, calling attention to great imperfections in the descriptions of property assessed, and Collectors have been instructed not to offer for sale property under such loose descriptions. By this practice expenses have been incurred for that which produces no revenue to the State. Since the circular to officers on this subject was sent, a marked improvement has been made in the matter of describing property. For the same reason that the Comptroller is required to examine the assessment rolls to ascertain "inaccuracies of calculation," it is proper to ascertain negligence of description, and to disallow commissions where such negligence is apparent. This should be authorized by law.

In some of the counties, lands which were in former years sold to the State, have been re-assessed and sold again. The present Comptroller issued a circular to Collectors not to sell such lands as were re-assessed, in 1877, and since that time no sales of such lands have taken place. Under the law of 1877, providing a mode of redeeming such lands to January 1st, 1879, the fact that they had not been re-assessed in the interval since their sale did not exempt them from taxation, for that law provided for the tax for the intervening years to be charged in the surrender of the State certificate. The subject of the

re-assessment of the lands referred to, might, with advantage, receive the careful attention of the Legislature.

As the Attorney-General will give such attention to the *perfection* of the Revenue Laws as may be necessary, and by this means co-operate with the Legislature in rendering them more efficient, and as the *collection* of the revenue should go hand in hand with any *reduction* of taxation which the Legislature may make, the preceding points in which difficulties are indicated in the way of Collectors discharging their duties are respectfully called to the attention of the Legislature, in hope they will contribute to the good results of an effective collection of the revenue without increasing public burdens.

To facilitate the business of this office, I would respectfully recommend to the Legislature, through the Governor, that the Comptroller be authorized to employ another assistant in the office, more especially as a book-keeper, who will have such time as to enable him carefully to keep the accounts with the Collectors and other officers, that monthly statements may be sent to them as to the condition of their accounts, and that such a ready ascertainment may be made of them that such statements may be furnished in this way, or at any other time, without delay. It is the opinion of the Comptroller that in former years, as it is his experience now, the pressure of work on the office necessitates the clerk heretofore provided to discharge his duties at chance opportunities, and in this way the interests of the State and the public have been impaired. To give successful attention to the requirements of the office, the daily correspondence, the examination of juror and witness' scrip, the filling of warrants, the compliance with requests for information from other State offices, the different memoranda pertaining to accounts which should be kept in minor books, and the book-keeping of the office proper, constitute an amount of labor which should be classified, and which would require the services of three persons, through the usual business hours of the day, to discharge it with advantage to the State. Compared with the mere expense of another assistant in the office, the saving to the State, in the greater promptness with which settlements with officers would be secured, would be vastly disproportionate in the largeness of its amount. In this I am contemplating a share of the routine duty being done by the Comptroller, except at such times as he may be called to meetings of the Boards of which he is a member, or by other duties out of his office. If it is supposed that the business of the Comptroller's office can be conducted with the same force which has been provided for it for years, we shut our eyes to the increasing population and property of the State, from which our revenue is to be derived.

The redemption of lands sold to the State, of itself occupies a large share of time of the office. The careful examination of the tax-books, to see that calculations, as required by law, has been properly made, and property correctly described, also requires time and attention, which, could be profitably given by additional assistance to the office, in reference to more careful assessments and the increase of the revenue.  
Respectfully submitted,  
C. DREW, Comptroller.

Value of Property, with Gross and Net Amount Taxes Assessed under Reduction made by the Governor, for the Year 1878, with Amount of Licenses and Auction Tax Received During the Year.

COUNTIES.	Assessed Value of Property.	GROSS ASSESSMENT.					Total Net	Licenses	Auction Tax.	Co'ty Prop.	County School.	County Special.	Total County
		State Tax.	G S Fund	SS Fund.	School.	Tot'l Gross							
ALACHUA.....	\$ 1,500,950	\$ 7,501.25	\$ 3,000.50	\$ 1,500.25	\$ 1,500.25	\$ 13,502.25	\$ 12,892.21	\$ 1,561.73	\$ 7,416.50	\$ 7,501.25	\$ 4,500.75	\$ 19,418.50	
BAKER.....	174,654	873.27	349.31	174.65	174.65	1,571.88	1,314.70	280.00	825.45	436.70	524.01	1,786.20	
BRADFORD.....	649,457	3,247.28	1,298.91	649.46	649.46	5,845.11	5,388.21	620.00	3,124.13	1,624.05	1,954.23	6,696.46	
BREVARD.....	238,111	1,190.56	476.22	238.11	238.11	2,143.00	1,834.42	20.00	1,204.05	952.44	714.33	2,930.53	
CALHOUN.....	114,180	570.65	228.26	114.13	114.13	1,027.17	824.47	242.65	687.65	114.13	343.39	1,144.17	
COLUMBIA.....	821,912	4,109.56	1,643.83	821.91	821.91	7,307.21	6,909.27	1,595.00	4,700.57	2,466.79	2,466.79	9,694.15	
CLAY.....	530,655	2,653.29	1,061.31	530.66	530.66	4,775.82	4,340.42	1,039.50	3,349.63	2,122.63	.....	4,472.26	
DUVAL.....	74,502,404	22,512.02	9,004.81	4,502.40	4,502.40	40,521.63	39,371.21	7,750.00	24,472.54	22,512.02	13,508.11	60,404.19	
DADE.....	29,293	146.47	55.59	29.29	29.29	263.64	210.92	200.00	158.82	.....	87.88	246.70	
DECATUR.....	1,064,733	5,323.67	3,329.47	1,664.73	1,664.73	17,682.60	16,988.96	8,427.12	10,780.57	8,644.73	.....	19,425.30	
FRANKLIN.....	197,650	983.25	395.30	197.65	197.65	1,773.55	1,500.97	250.00	1,110.76	582.25	.....	2,089.00	
GADSDEN.....	710,553	3,552.77	1,421.11	710.55	710.55	6,994.93	5,927.10	970.00	4,559.76	2,842.21	.....	7,401.97	
HILLSBORO.....	629,889	3,114.45	1,245.78	629.89	629.89	5,606.01	5,158.89	428.00	2,867.35	3,041.69	.....	5,909.05	
HERNANDO.....	388,750	1,918.75	767.50	388.75	388.75	3,453.75	3,066.55	330.00	2,211.25	1,918.75	1,148.25	5,278.25	
HOLMES.....	82,319	411.60	164.64	82.32	82.32	740.88	692.72	80.00	552.67	164.78	82.39	799.84	
HAMILTON.....	549,572	2,747.86	1,099.14	549.57	549.57	4,946.14	4,607.22	759.35	2,110.16	1,650.17	.....	3,760.33	
JACKSON.....	874,455	4,372.23	1,748.92	874.46	874.46	7,870.13	7,372.73	2,651.10	5,556.79	4,372.23	.....	9,929.06	
JEFFERSON.....	1,424,475	7,122.36	2,848.95	1,424.48	1,424.48	12,620.27	12,223.87	1,470.00	7,213.98	2,137.20	7,122.36	16,473.51	
LEVY.....	608,339	3,041.70	1,216.68	608.34	608.34	5,475.06	5,025.56	1,100.00	3,363.85	3,041.69	.....	7,794.07	
LEON.....	1,675,003	8,375.01	3,350.00	1,675.00	1,675.00	15,075.01	14,443.61	2,255.00	9,079.62	6,697.29	5,861.24	19,648.14	
LIBERTY.....	167,814	839.07	335.62	167.81	167.81	1,510.31	1,259.31	80.00	923.57	503.44	.....	1,427.01	
LAFAYETTE.....	195,951	979.76	390.70	195.35	195.35	1,755.16	1,492.36	370.00	1,161.67	973.70	886.55	2,525.52	
MARION.....	1,031,680	5,158.40	2,063.36	1,031.68	1,031.68	9,285.12	8,759.42	1,619.19	4,340.06	5,158.40	1,547.52	12,045.98	
MONROE.....	1,399,239	6,996.20	2,798.47	1,399.24	1,399.24	12,530.15	12,001.29	2,381.50	7,489.19	6,996.19	.....	14,484.38	
MADISON.....	1,265,855	6,329.29	2,531.72	1,265.85	1,265.85	11,392.72	10,824.88	1,600.01	7,650.79	5,063.42	7,595.13	20,309.84	
MANATEE.....	516,071	2,575.36	1,030.14	516.07	516.07	4,635.64	4,202.94	360.00	1,761.21	1,030.14	.....	3,821.49	
NASSAU.....	1,074,863	5,374.44	2,149.78	1,074.88	1,074.88	9,673.96	9,140.84	2,697.85	5,634.92	5,374.12	2,687.36	13,690.73	
ORANGE.....	1,136,456	5,677.25	2,270.91	1,136.45	1,136.45	10,219.00	9,674.71	1,255.00	6,171.64	5,630.35	2,838.74	14,690.73	
POLK.....	808,731	4,043.66	1,617.46	808.73	808.73	7,278.53	6,831.70	340.00	1,107.14	463.10	.....	1,570.29	
PUNNAM.....	1,035,960	5,179.75	2,077.90	1,035.95	1,035.95	9,350.55	8,523.55	2,205.00	5,823.43	3,076.44	.....	8,890.84	
SUWANNEE.....	424,380	2,121.90	849.76	424.38	424.38	3,819.42	3,410.28	1,160.00	2,262.52	2,121.90	1,697.52	6,081.94	
SUMTER.....	486,620	2,433.10	973.24	486.62	486.62	4,370.56	3,952.00	776.00	2,289.48	1,459.86	973.24	4,732.58	
SANTA ROSA.....	661,329	3,306.65	1,322.66	661.32	661.32	5,951.96	5,492.94	1,150.00	3,831.64	1,653.32	3,314.65	7,799.61	
ST. JOHN'S.....	794,932	3,974.66	1,589.86	794.93	794.93	7,154.38	6,671.30	515.00	4,308.90	3,983.66	5.04	8,297.60	
TAYLOR.....	108,207	541.03	216.42	108.28	108.28	973.85	770.10	160.00	1,485.53	542.35	379.91	2,410.79	
VALUNIA.....	535,710	2,698.55	1,077.42	535.71	535.71	4,846.89	4,411.45	755.00	3,110.15	2,166.00	1,629.15	6,914.30	
WALTON.....	220,171	1,100.86	440.34	220.17	220.17	1,981.53	1,683.43	323.31	1,405.71	220.12	.....	1,685.83	
WASHINGTON.....	371,178	1,855.89	742.85	371.17	371.17	3,440.58	2,114.20	140.00	1,602.80	813.77	.....	2,416.77	
WAKULLA.....	175,056	890.28	356.11	175.06	175.06	1,602.51	1,342.30	110.00	1,185.60	891.60	584.76	2,591.66	
<b>TOTAL.....</b>	<b>\$ 29,471,227</b>	<b>\$ 147,356.10</b>	<b>\$ 58,945.45</b>	<b>\$ 29,471.17</b>	<b>\$ 29,471.17</b>	<b>\$ 265,240.98</b>	<b>\$ 248,336.30</b>	<b>\$ 49,978.11</b>	<b>\$ 952.16</b>	<b>\$ 157,983.04</b>	<b>\$ 121,402.51</b>	<b>\$ 62,555.19</b>	<b>\$ 841,940.74</b>

BALANCES DUE BY REVENUE OFFICERS.

Reported in Accordance with Section 1, Act 21st February 1877—Chapter 2083, Laws of Florida.

In explanation of these balances, see first page of Comptroller's report.

ESCAMBIA COUNTY.

A. B. Wheelock, Revenue Collector.	
Revenue, 1873.....	\$7,166.18
Sinking Fund and Interest Taxes.....	5,734.87
School.....	2,204.93
Licenses.....	180.00
Auction Tax.....	59.18—\$15.84
J. N. Coombs, Sheriff.	
Fines, 1874.....	
Harry C. Campbell, Sheriff.	
Fines, 1869.....	
Daniel Williams, Revenue Collector.	
State Tax, 1867.....	
E. R. Paine, Sheriff.	
Fines.....	
George S. Wells, Sheriff.	
Fines.....	
Claim against A. B. Wheelock, Revenue Collector, sent to W. H. Milton, State Attorney, February 19, 1878.	
Claim against Daniel Williams, Revenue Collector, sent to W. H. Milton, State Attorney, June 18, 1878.	
Claim against E. R. Paine, Sheriff, sent to W. H. Milton, State Attorney, April 26, 1878.	
Bondsmen of A. B. Wheelock: A. C. Blount, E. Haines, E. Chadwick, D. Kenny, James C. Pettersen, R. A. Stearns, John Dunn, John Sunday, S. Grimlar, Jacob Kahn.	
Second Bond of A. B. Wheelock: John Dunn, Jacob Kahn, Z. Elijah.	
Haines, A. J. Parlin, Charles C. Balkley, R. A. Stearns, W. W. Carr, George Jolly, U. Lickauf, A. C. Blount.	
Bondsmen of Daniel Williams: W L Williams, Dillon Jordan.	
SANTA ROSA COUNTY.	
John W Butler, Sheriff and Revenue Collector.	
State Tax proper, 1874.....	\$3,839.51
Sinking Fund and Interest Taxes.....	2,479.45
School Fund.....	589.25
Licenses.....	21.74
Fines.....	147.60—\$7.00
W J Armstead, Revenue Collector.	
State Tax, 1867.....	

Claim against John W Butler, Sheriff and Revenue Collector, and W J Armstead, Revenue Collector, sent to W H Milton, State Attorney, Feb'y 19, 1878.  
 Bondsmen of John W Butler: George Marquis, Francis Jernigan, Wm E. Haines, W D J Collins, W W Potter, Samuel Rushing.  
 Bondsmen of W J Armstead: Samuel Peaden, M McMillan M N Snowden, A Fleming.

WASHINGTON COUNTY.

G W Cook, Revenue Collector.	
Revenue, 1873.....	\$54.62
Claim against G W Cook, Revenue Collector, sent to W H Milton, State Attorney, June 29, 1878.	
Bondsmen of George W Cook: Samuel Gainer, Angus McMillan.	

HOLMES COUNTY.

Daniel J Brownell, Revenue Collector.	
Revenue 1869 and '70.....	\$ 922.94
Sinking Fund and Interest Taxes.....	111.49
School.....	111.49
Licenses.....	80.00—\$1,225.92
Claim against D J Bromwell, Revenue Collector, sent to W H Milton, State Attorney, August 24, 1878.	
Bondsmen of Daniel J Brownell: John A Vaughn, Martin W Britt, James T Scheela, Samuel P. Sellars.	
Second Bond of Daniel J. Brownell: John A Vaughn, Samuel P Sellars, John Blackmore, Martin W Britt.	

JACKSON COUNTY.

M Carter, Sheriff.	
Fines.....	\$404.00
Homer Bryan, Revenue Collector.	
Revenue, 1867 and '68.....	\$5,763.27
Licenses.....	113.00
Convention Tax.....	1,691.54—\$7,567.81
John W King, Sheriff.	
Fines.....	703.50
John Finlayson, Sheriff.	
Fines.....	273.01
Bannerman, Revenue Collector. In Judgment.	
State Tax proper, 1870 and 1871.....	\$783.58
General Sinking Fund, 1870 and 1871.....	143.88
Special Sinking Fund, 1870 and 1871.....	367.63
School Fund Tax, 1870 and 1871.....	511.46—\$1,806.55
Claim against Homer Bryan, Revenue Collector, and John W King, Sheriff sent to W H Milton, State Attorney, August 22, 1878.	
Claim against John Finlayson, Sheriff, sent to W H Milton, State Attorney, May 18, 1878.	
Bondsmen of Homer Bryan: Horatio Jenkins, Jr, W J Purman, C M Hamilton, W H Gleason, F A Dockray, E M Cheney.	
Bondsmen of J C Bannerman: R C Anderson, John Q Cromartie, C W Bannerman.	
FRANKLIN COUNTY.	
A W Hunter, Sheriff and Revenue Collector.	
State Tax proper, 1868.....	\$5,526.85
Auction Tax.....	2,029.75
Fines.....	553.27—\$8,109.87
Bondsmen of A W Hunter: J M G Hunter, F M Bryan.	

CALHOUN COUNTY.

James W Yearly, Revenue Collector, sent to John A Henderson April 26, 1878.  
 State Tax proper, 1868 and '69..... \$769.24  
 Convention Tax..... 71.28— \$840.52  
 Bondsmen of J W Yearly: A B Caraway, George Klay.

GADSDEN COUNTY.

C L Williams, Sheriff.  
 Licenses..... \$100.00  
 Fines..... 225.20— \$325.20

WAKULLA COUNTY.

Noah Posey, Sheriff, sent to John A Henderson February 19, 1878.  
 Fines..... \$250.00

JEFFERSON COUNTY.

W H Ellis, Sheriff.  
 Licenses, 1866..... \$494.90  
 Fines..... 70.50— \$565.40

LEON COUNTY.

A B Munger, Revenue Collector. In Judgment.  
 State Tax proper, 1871..... \$10,004.23  
 Sinking Fund and Interest Taxes..... 5,392.89  
 School Taxes..... 3,285.97— \$18,683.09

W R Pettes, Revenue Collector. In Judgment.  
 State Tax proper, 1871, '72, '73..... \$2,345.15  
 Sinking Fund and Interest Taxes..... 1,480.12  
 School Fund Tax..... 1,376.67  
 Auction Tax..... 9.00— \$5,210.94

Bondsmen of Alvin B Munger: John A Henderson, M S Littlefield, E C Weeks.  
 Bondsmen of W R Pettes: James W Johnson, C H Smith, D B Meginnis, T H Hodgkiss.

COLUMBIA COUNTY.

W. M. Duke, Revenue Collector.  
 Revenue, 1873-4-5..... \$985.03  
 Sinking Fund and Interest Taxes..... 163.94  
 School Tax..... 1,701.77  
 Licenses..... 724.85— \$3,575.59

B. F. McFarland, Sheriff.  
 Licenses..... 166.66  
 Fines..... 1,534.34— 1,701.00

W. S. Bush, Revenue Collector.  
 State Tax proper, 1871-2..... 13,027.08  
 Sinking Fund and Interest Taxes..... 7,275.77  
 School Taxes..... 2,503.90— 22,806.75  
 Deduct overpayment of Licenses..... 19.86

R. C. Martin, Sheriff.  
 Fines..... 22,785.89

William P. Roberts, Revenue Collector.  
 State Tax, 1873-4-5-6..... 837.16  
 Sinking Fund and Interest Taxes..... 642.22  
 School Fund Taxes..... 132.41  
 Licenses..... 169.90— 1,811.69

Claim against W. M. Duke, Revenue Collector, sent to E. J. Vann, State Attorney, February 19, 1878.

Claim against B. F. McFarland, Sheriff, sent to E. J. Vann, State Attorney, April 26, 1878.

Claim against W. S. Bush, Revenue Collector, sent to E. J. Vann, State Attorney, June 15, 1878.

Bondsmen of Warren S Bush: Samuel T Day, Francis M Selph, Jesse Carter, Wm W Moore.

Second Bondsmen: James D Barr, K S Waldron, Geo G Keen, Jas W Perry.

Bondsmen of W M Duke: H B Elder, A J Hutchinson, Geo M Cline, J C Masters, T C Griffin, Langley Bryant, Saml B Thompson, R C Martin, C F Martin, I H Weeks, Geo M Whetstone, Jas English, Wm Hagan, Geo W Hancock, Mathew Farmer, W J Barnett, J F Baya, Jas E Young, E E Cleaveland, Wm Shealy, Wm H Cone, D N Cone, John Peoples, W R Moore, John V Brown, Z F Shepard, R D Edge, W A Marcum, P L Parish, G Vanzant, P A H Jr.

Second Bondsmen: P A Holt, W J Barnett, Langley Bryant, Jas E Young, J F Baya, E E Cleaveland, J C Masters, T C Griffin, C E W Collius, Joseph Dicks, Wm Hagan, R C Martin, Chas F Masters, I H Weeks, S S Weeks, Geo B Ellis, G M Whetstone, Geo W Hancock, A J Hutchinson, Wm Shealy, Jno O'Brien, John Peoples, Mathew Farmer, Geo M Cline, J L Hodges.

HAMILTON COUNTY.

Deval Selph, Revenue Collector.  
 License Tax..... \$411.11  
 Fines..... 16.00— \$427.11

James Burnam, Revenue Collector.  
 State Tax proper, 1871-3-4-5..... 403.74  
 Sinking Fund and Interest Taxes..... 290.16  
 School Taxes..... 57.20  
 Licenses..... 99.35— 850.45

Joseph A Ellis, Revenue Collector.  
 State Taxes, 1866..... 4,402.66— 4,402.66

M L Duncan, Revenue Collector.  
 Revenue, 1871..... 320.44  
 School Tax..... 418.73— 739.17

W J Lee, Revenue Collector.  
 State Tax proper, 1871-2..... 6,035.77  
 Sinking Fund and Interest Taxes..... 3,121.63  
 School Taxes..... 794.71— 9,952.11

Thomas Hodges, Revenue Collector.  
 State Tax proper, 1872..... 121.53  
 Sinking Fund Taxes..... 59.40  
 School Taxes..... 14.67— 195.60

Claims against Deval Selph, Revenue Collector, James Burnum, Revenue Collector, Joseph A Ellis, Revenue Collector, and M L Duncan, Revenue Collector, sent to E J Vann, State Attorney, April 12, 1878.

Claims against W J Lee, Revenue Collector, and Thomas Hodges, Revenue Collector, sent to E J Vann, State Attorney, April 17, 1878.

Bondsmen of James Burnam: Bryant Burnam, M E Beville, C Beville, W W Duncan, Thomas N Bell, C G Scruggs, John Hall, W H Brown, Nancy Burnam, Nancy Bradshaw.

Bondsmen of Joseph A Ellis: W J J Duncan, Nehemiah Hall.

Bondsmen of M L Duncan: J M Tuten, S H Williams, W R Tuten, Handen Chesire.

Bondsmen of W J Lee: David B. Johnson, Joseph Rainey, Joseph Coalson, E Sterling, W P Frink.

Bondsmen of Thomas Hodges: Geo M Turkett, W H Brown, Geo S Jennings, J R Stapler, John M Robuck, James A Hodge, E M Smith, Gilford Register, Joseph Morgan, James N Reid, C F Cone, W T Jennings.

## SUWANNEE COUNTY.

G W Allen, Revenue Collector.		
Revenue 1871-2-3-4-5.....	\$530 79	
Sinking Fund and Interest Taxes.....	435 51	
School Fund.....	403 31	
Fines, &c.....	\$330 70—	\$1,750 31
John H Baker, Sheriff.		
Fines.....	263 55—	263 55
W D Green, Sheriff.		
Fines.....	1,060 00	
Licenses.....	200 00—	1,260 00
S W Hicks, Sheriff.		
Fines.....	352 00—	352 00

Claim against G W Allen, Revenue Collector, sent to E J Vann, State Attorney, February 19, 1878.

Claim against John H Baker, Sheriff, sent to E J Vann, State Attorney, June 29, 1878.

Claims against W D Green, Sheriff, and S W Hicks, Sheriff, sent to E J Vann, State Attorney, August 22, 1878.

Bondsmen of Geo W Allen: S Bird, James Hendrix, T T Hurst, A Mills, N R Gaylard, John W Rice, I L Hodges, S M Martin, W L Flowers, W P Bethea.

## TAYLOR COUNTY.

H H Wilder, Sheriff.		
Fines, 1872.....		\$658 4c
J A J Cruce, Sheriff.		
Fines, 1874.....		14 25

## LAFAYETTE COUNTY.

S W Grant, Sheriff.		
Fines, 1868.....		\$115 00
W D Sears, Sheriff.		
Fines, 1873.....		65 00

## DUVAL COUNTY.

Peter Jones, Revenue Collector.		
Revenue 1870-1-2-3-4.....	\$1,953 41	
Sinking Fund and Interest Taxes.....	817 43	
School Taxes.....	262 71	
Auction Tax.....	100 01—	\$3,133 56
John J Montht, Revenue Collector.		
State Tax proper 1872.....	3,263 17	
Sinking Fund and Interest Taxes.....	2,487 39—	5,750 56
John S Driggs, Sheriff.		
Fines.....		\$95 57

Claims against Peter Jones, Revenue Collector, John J Montht, Revenue Collector, and John S Driggs, Sheriff, sent to S. Y. Finley, State Attorney, August 26, 1878.

Bondsmen of John J Montht: C H Pearce, W H Christy, D M McGinniss. Bondsmen of Peter Jones: Sherman Conant, David Petty, J L Requa, John S Sammis, Mathew Mahoney, A B Campbell, J C Huff, Robt M Chafer, W H Avery, A A Knight, J D Bucky, M H Alberger, Chas L Mather, E M Cheney, J H Durkee, J B Togni, James B C Drew, Myron L. Mickles, J D Mitchell, Thos S Eells.

## CLAY COUNTY.

William H Wilson, Revenue Collector.			\$2,041 50
Revenue 1866 and 1867.....			
John W Sullivan, Revenue Collector.			\$3,737 37
State Tax proper 1870-71-72.....			1,777 34
Sinking Fund and Interest Taxes.....			712 94—
School Fund Tax.....			6,227 65

Claims sent to S. Y. Finley, August 3, 1878.  
Bondsmen of Wm H Wilson: K B Drews, Wm R Moore.  
Bondsmen of J W Sullivan: Byrd Knowles, W T Moseley, Jas Taylor, W B Johns, Wm Register, Wm White, William Bennett, J W Bennett.  
Second Bond: W T Moseley, Joseph Booker, James Anders, Wm Register Wm Bennett, J W Bennett.

## BRADFORD COUNTY.

Isbam Brown, Revenue Collector.			\$633 08
State Tax proper 1872.....			511 25
Sinking Fund Taxes.....			270 46—
School Taxes.....			\$1,414 79
B E Tucker, Revenue Collector.			476 38
State Tax proper 1876.....			264 23
Sinking Fund and Interest Taxes.....			66 06
School Fund Taxes.....			10 00—
Licenses.....			816 67

Claims against Isbam Brown and B E Tucker, Revenue Collectors, sent to S Y Finley, State Attorney, August 3, 1878.  
Bondsmen of Isbam Brown: J R Richard, S J Hodges, Joseph L Hill.  
Bondsmen of Benj E Tucker: John Darby, J M Johns, M L McKinney, William T Weeks.

## ST. JOHNS COUNTY.

J D Tannehill, Revenue Collector.			\$1,579 97
Revenue 1872.....			823 74
Sinking Fund and Interest Taxes.....			84 24
School Tax.....			18 17—
Auction Tax.....			\$2,509 12

Alonzo Hernandez, Sheriff.  
Fines..... 33 16  
Claims against J D Tannehill, Revenue Collector, and Alonzo Hernandez, Sheriff, sent to S Y Finley, State Attorney, February 19, 1878.  
Bondsmen of James D Tannehill: Henry A Williams, O Bronson, Jr, Geo Burt.

## NASSAU COUNTY.

Norman Brownson, Revenue Collector.			\$1,073 23
Revenue 1871.....			23 08
Sinking Fund and Interest Taxes.....			36 66—
School Taxes.....			\$1,131 97
R S Pearce, Revenue Collector.			524 44
State Tax proper.....			9 59
Sinking Fund and Interest Taxes.....			9 59—
School Taxes.....			543 62
W B Ratcliff, Revenue Collector.			1,969 99
State Tax proper 1869.....			
James E Meddaugh, Sheriff.			160 00
Fines.....			

Claims against Norman Brownson and R S Pearce, Revenue Collectors, sent to S Y Finley, State Attorney, April 12, 1878.  
 "B."—Mr. Brownson claims to have settled with W W VanNess, late State Attorney, but has not filed the receipt of Mr V, or other official evidence.  
 Bondsmen of Norman Brownson: William C Temple, J M Bennett.  
 Second Bond: A B Noyes, William C Temple, John Darby, J H Mooney.  
 Bondsmen of Richard S Pearce: T B Blumenthal, J H Mooney, J C Emerson.  
 Bondsmen of W B Ratcliff: R Kirkland, R R Ratcliff, J J Johnson, James Geiger, T H Hunt, Richard Long, R M Greene, N A Hicks.

## PUTNAM COUNUY.

Joseph H Mann, Sheriff.  
 Fines, 1869..... \$82 30  
 Thos Shalley, Revenue Collector.  
 State Tax proper, 1871..... 287 00  
 Claim against Thos Shalley, Revenue Collector, sent to W A Hocker, State Attorney, April 26, 1878.  
 Bondsmen of Thos Shalley: H L Hart, Henry R Teasdale, N H Moragne P & H Peterman.

## ALACHUA COUNTY.

John E Hicks, Revenue Collector.  
 Revenue, 1869..... \$1,453 81  
 Licenses..... 460 00— \$1,913 81  
 J W Childs, Revenue Collector.  
 Sinking Fund and Interest Tax, 1873..... 1,496 38  
 S W Burnett, Sheriff.  
 Fines..... 1,000 00  
 John O Cosby, Sheriff.  
 Licenses..... 1,970 00  
 Fines..... 1,681 14— 3,551 14  
 L A Barnes, Revenue Collector.  
 Revenue, 1873-4-5-6..... 2,483 55  
 Sinking Fund and Interest Tax..... 1,083 30  
 School Taxes..... 281 61— 3,848 46  
 G L Barnes, Sheriff.  
 Licenses..... 600 00  
 Fines..... 192 85— \$792 75

Claims against John E Hicks, J W Childs, L A Barnes, Revenue Collectors, sent to W A Hocker, State Attorney, February 19, 1878.  
 Claim against S W Burnett, Sheriff, sent to W A Hocker, State Attorney, June 29, 1888.  
 Bondsmen of John E Hicks: S P Bevill, R B Wasson, A H Leonard.  
 Bondsmen of J W Childs: Watson Porter, DeWarren, L Barton, L G Dennis, W K Cessna, J T Walls.  
 Bondsmen of L A Barnes: J W Childs, Jno R Bevill, Jno W Raymond, J J Jones, J G Little, D W L Barton, W K Cessna, L G Dennis.

## LEVY COUNTY.

Thos B Faintout, Sheriff.  
 Fines, 1876..... \$40 00  
 John Tyer, Revenue Collector.  
 State Tax proper, 1869..... 443 38  
 State Tax proper, 1870..... 1,861 18  
 License Tax..... 360 00— 2,664 56

H S Rogers, Revenue Collector.  
 State Tax proper, 1871..... 3,684 88  
 Sinking Fund and Interest Taxes..... 1,921 34  
 School Taxes..... 483 88  
 License Tax..... 32 00— 6,122 10

G S Leavitt, Revenue Collector.  
 State Tax proper..... 409 22  
 Sinking Fund and Interest Taxes..... 203 17  
 School Taxes..... 97 30— \$709 69

Bondsmen of John Tyer: A J Clyatt, L J Hegans, E Studstill, David Wilkinson, Joseph Wilkinson.  
 Bondsmen of H S Rogers: John E M Tedder, Joseph P Phelps, M F Clyatt, A J Clyatt, John S Hardee, E Buyant.  
 Bondsmen of George S Leavitt: M W Downie, J L Gleason, S C Reddick, Nefax Blumenthal, J A Starkweather, A J Clyatt, William Buford.

## MARION COUNTY.

John O Mathews, Sheriff.  
 Fines..... \$478 00  
 W J McGrath, Sheriff.  
 Fines..... 65 00  
 M A Clouts, Sheriff.  
 Fines..... 65 62  
 Howell Morrison, Revenue Collector.  
 State Tax, 1867..... 7,884 76

Claim against Howell Morrison, Revenue Collector, sent to W A Hocker, State Attorney, June 17, 1878.  
 Bondsmen of Howell Morrison: A L Eichelberger, A D Johnson, John W Barnes, Samuel O Howse.

## SUMTER COUNTY.

L B Lee, Revenue Collector.  
 Revenue, 1873-4..... \$753 50  
 Sinking Fund and Interest Taxes..... 167 33  
 School Tax..... 42 33  
 Licenses..... 110 00— 1,073 10  
 John C Lee, Revenue Collector.  
 Revenue, 1868-71-72..... 2,447 69  
 Sinking Fund and Interest Taxes..... 471 61  
 School Tax..... 635 81  
 Convention Tax..... 239 80— 3,794 91

Arthur Fox, Revenue Collector.  
 State Tax proper..... 1,514 18  
 Sinking Fund and Interest Taxes..... 422 80  
 School Tax..... 6 00  
 License..... 67 47— 2,040 45

B F Rouse, Sheriff.  
 Fines..... 10 00

M W Dozier, Sheriff.  
 Fines..... 76 25

Claims against L B Lee, John C Lee, Arthur Fox, Revenue Collectors, sent to W A Hocker, State Attorney, February 19, 1878.  
 Claim against B F Rouse, Sheriff, sent to W A Hocker, State Attorney, June 29, 1878.  
 Claim against M W Dozier, Sheriff, sent to W A Hocker, State Attorney, August 22, 1878.

Bondsmen of L B Lee: John C Lee, Wm Reeve, J A Lee, S J Bauknight, S P Sligh, Benj O Grenad, W J Ward, J M Robertson, G W Spivey, J G Wallace.  
 Bondsmen of John C Lee: J M Roberts, W J Hays. Second Bend, J G Hall, S J Bauknight, J W Dyches, J S Dyches.  
 Bondsmen of Arthur Fox: J C Lee, James A Condrey, M W Chapman, Wm Reeve, S J Bauknight, W J Ward, J R Cunningham, G P Lovell.

## MANATEE COUNTY.

James M Youmans, Revenue Collector.  
 State Tax proper 1873-4 and '75..... \$844 85  
 Sinking Fund and Interest Taxes..... 125 17  
 School Taxes..... 8 68— \$978 80

Jessac H Tucker, Sheriff.  
 Fines..... 452 00

J P Mizell, Sheriff.  
 Fines..... 10 00

Claims against James M Youmans, Revenue Collector, and Jesse H Tucker, Sheriff, sent to S M Sparkman, State Attorney, February 19, 1878.  
 Claim against J P Mizell, Sheriff, sent to S M Sparkman, State Attorney, August 22, 1878.  
 Bondsmen of James M. Youmans: Ziba King, William C Platc, N H De-Costar, Jacob Daughtery.  
 Second Bond: Jacob Daughtery E J Morgan, J D Greene.  
 Third Bond: Zeba King, William Alderman.

## HERNANDO COUNTY.

Benjamin Saxon, Sheriff.  
 Fines..... \$1,044 45

E A Hill, Sheriff.  
 Fines..... 160 00

Claim against Benjamin Saxon, sent to S M Sparkman, State Attorney, February 19, 1878.

## POLK COUNTY.

Archibald Hendry, Revenue Collector.  
 Revenue 1869, '70, '71..... \$3,615 59  
 Sinking Fund and Interest Taxes..... 1,362 09  
 School Taxes..... 348 41  
 License Tax..... 70 00— \$5,396.09

E E Mizell, Revenue Collector.  
 State Tax 1871-2-3-4 and '75..... 1,333 55  
 Sinking Fund and Interest Taxes..... 374 21  
 School Taxes..... 616 69  
 License Tax..... 130 00— \$2,354 55

Claims sent to S M Sparkman, State Attorney, February 19, 1878.  
 Bondsmen of Archibald Hendry: A J Hendry, J W Hendry, J M Keen.  
 Bondsmen of E E Mizell: J W Bryant, Berrien Platt, S T Hollingsworth, H M Frier, J W Lanier.  
 Second Bond: J C Rockner, John L Skipper, J W Bryant, Berrien Platt, James Hambleton.

## HILLSBOROUGH COUNTY.

Charles Slager, Revenue Collector.  
 Revenue 1871-73..... \$933 01  
 Sinking Fund and Interest Taxes..... 123 30  
 School Taxes..... 28 81— \$1,085 12

Henry Alberry, Sheriff.  
 Fines..... 40 00

B C Leonardy, Revenue Collector.  
 Revenue, 1868, '69 and 70..... \$1,227 12  
 Licenses..... 40 00  
 Convention Tax..... 69 52— \$1,336 64

Claims against Charles Slager and B C Leonardy, sent to S M Sparkman, State Attorney, February 19, 1878.  
 Bondsmen of Charles Slager: George Blum, Henry Proceus, E A Clark Joseph Robles.  
 Second Bond: E A Clark, Joseph Robles, Henry Proceus, D Isaac Craft.  
 Bondsmen of B C Leonardy: M B Lyons, William B Hooker.

## MONROE COUNTY.

James G Jones, Sheriff.  
 Licenses..... \$1,057 25— \$1,057 25

E B Rawson, Revenue Collector.  
 Revenue, 1874 and '75..... 1,852 95  
 Sinking Fund and Interest Taxes..... 172 91  
 School Taxes..... 39 58— \$2,065 44

John T Young, Revenue Collector.  
 State Tax proper, 1869..... 20 35  
 Claims against James G Jones and E B Rawson, sent to S M Sparkman, State Attorney, February 19, 1878.  
 Bondsmen of J G Jones: J J Philbrick, Fred Filer, Roger Gordon.  
 Bondsmen of A B Rawson: Fred Filer, George D Allen, Ed C Howe, J Fe-garty, W D Cash, Roger Gordon, John White.  
 Second Bond: George D Allen, F W Johnson, W D Cash, Roger Gordon, Ed C Howe, F Filer, John White.  
 Bondsmen of J T Young: J J Philbrick, E B Rawson, John Sitcher, B H Keer, Chas Howe.

## DADE COUNTY.

Francis Infinger, Revenue Collector.  
 State Tax proper 1867-68-69-70-71..... \$389 26  
 Sinking Fund and Interest Taxes..... 60 15  
 School Taxes..... 53 82— \$503 24

W H Gleason, Revenue Collector.  
 State Tax proper 1872-3-4-5-6..... 775 08  
 Sinking Fund and Interest Taxes..... 403 24  
 School Taxes..... 102 70— 1,281 02

Claims sent to A. S. Abrams, State Attorney, January 29, 1878.  
 Bondsman of Francis Infinger: W H Gleason.  
 Bondsmen of W H Gleason: W H Hunt, C M Hamilton, E M Cheney.  
 Second Bond: S B Conover, J W Purman.  
 Third Bond: Dennis Eagan, John Varnum.

## ORANGE COUNTY.

R C Partin, Revenue Collector.  
 Revenue 1870-71-72..... \$4,721 81  
 Sinking Fund and Interest Taxes..... 2,436 92  
 School Taxes..... 800 01— \$7,958 74

John Ivey, Sheriff and Revenue Collector.  
 Fines..... 565 20

H A Patrick, Sheriff.  
 Fines..... 904 15

Arthur Spear, Sheriff.  
 Fines..... 627 35

Claims against John Ivey, Sheriff and Revenue Collector, and W A Patrick

and Arthur Spear, Sheriffs, sent to A S Abrams, State Attorney, June 29, 1868.  
 Bondsmen of R C Partin: A H Stockton, H G Partin.  
 Second Bond: W A Patrick, Isaac Winegate, Quinn Bass.  
 Third Bond: John Wofford, Lewis Roberson, M M Mizell.

## BREVARD COUNTY.

T A Bass, Revenue Collector.

State Tax proper 1872-3-4-5-6..... >1,880 62  
 Sinking Fund and Interest Tax..... 37— \$1,880 97

Claims sent to A. S. Abrams, State Attorney, January 29, 1878.  
 Bondsmen: A Tendall, Henry A Holmes.

## VOLUSIA COUNTY.

L M Richardson, Revenue Collector.

Revenue 1868-69-70..... \$671 25  
 Convention Tax..... 454 96— \$1,126 22

W Francis Buckner, Revenue Collector and Sheriff.

State Tax proper 1870-71-72..... 5,446 95  
 Sinking Fund and Interest Taxes..... 3,297 71  
 School Taxes..... 1,074 04  
 Fines..... 186 08— 10,004 72

Claims sent to A. S. Abrams, State Attorney, January 29, 1878.  
 Bondsmen of L M Richardson: H E Osteen, A Richardson, R W Roberts,  
 Eliza Strickland, J J Jones.  
 Bondsmen of Wm Francis Buckner: B Osteen, W B Watson, L M Richardson,  
 John W Price.

Second Bond: H E Osteen, B Rawlins, Bryant Osteen, C M Prevatt, W S Abbott.  
 Third Bond: H E Osteen, B Rawlins, Bryant Osteen, C M Prevatt, W S Abbott.

## MANATEE COUNTY.

W A Johnson, Revenue Collector.

State Tax, 1876, '77..... \$511 54  
 Sinking Fund and Int. Taxes..... 257 58  
 School Taxes..... 142 23  
 License..... 30 00— \$941 35

Claim against W A Johnson, Revenue Collector, sent to S M Sparkman,  
 State Attorney, January 1, 1879.  
 Bondsmen: J O Carr, G L Key, J N Parker, William Alderman, J N Hollingworth,  
 J J Addison, E O Mayan.

## DUVAL COUNTY.

H A L'Engle, Revenue Collector.

State Tax proper, 1877..... \$1,547 90  
 Sinking Fund and Int. Taxes..... 781 84  
 School Taxes..... 253 75— \$2,533 49

Claim against H H L'Engle, Revenue Collector, sent to S Y Finley, State Attorney,  
 January 1, 1879.

Bondsmen: F F L'Engle, John C L'Engle, Henry Robinson, W M Bostick.

## JEFFERSON COUNTY.

S Simkins, Revenue Collector.

State Tax proper, 1873-4-5-6-7..... \$3,051 42  
 Sinking Fund and Int. Taxes..... 1,752 90  
 School Taxes..... 434 76— \$5,239 08

Claim against S Simkins, Revenue Collector, sent to J A Henderson,  
 State Attorney, January 1, 1879.  
 Bondsmen: G A Bailey, R D Johnson, Benj F Barnes, D H Mays, Israel Folsom,  
 J S Simkins, T H Douglass.

## VOLUSIA COUNTY.

H E Osteen, Revenue Collector.

State Tax proper, 1871-2-3-4-5-6-7..... \$3,107 66  
 Sinking Fund and Int. Taxes..... 3,163 62  
 School Fund..... 336 54  
 Fines..... 459 23  
 Licenses..... 106 95— \$7,474 00

Claim against H E Osteen, Revenue Collector, sent to A S Abrams, State Attorney,  
 January 1, 1879.

Bondsmen: Bryant Osteen, G L Brantley, Jno Sauls, G C Brantley, W S Thayer,  
 C B Buckner.

## SUWANNEE COUNTY.

R F Allison, Revenue Collector.

State Tax proper, 1875-6-7..... \$2,215 78  
 Sinking Fund and Int. Taxes..... 847 66  
 School Taxes..... 198 43— \$3,261 99

Claim against R F Allison, Revenue Collector, sent to E J Vann, State Attorney,  
 January 1, 1879.

Bondsmen: W P Allison, W H Redding, W A Brinson, Geo W Moody, J P Morgan,  
 Geo W Nason, John W Boatwright, J H Ruff, S T Overstreet, Geo C Whitehead,  
 Thos H Jones.

## JACKSON COUNTY.

J W Callaway, Revenue Collector.

State Tax proper, 1875-6-7..... \$3,627 60  
 Sinking Fund and Int. Taxes..... 1,795 58  
 School Taxes..... 1,238 72  
 License Tax..... 90 00— \$6,751 90  
 Less License..... 137 50  
 \$6,614 40

Claim against J W Callaway, Revenue Collector, sent to W H Milton, State Attorney,  
 January 1, 1879.

Bondsmen: Isaac J Williams, J B Callaway, A R Godwin, J W Mitchell,  
 Cullen Carl, A B Hamilton.

## TAYLOR COUNTY.

Dougald Calhoun, Revenue Collector.

State Tax proper, 1876-7..... \$264 85  
 Sinking Fund and Int. Taxes..... 86 59  
 School Taxes..... 21 31  
 License Tax..... 40 00— \$412 65

Claim against Dougald Calhoun, Revenue Collector, sent to E J Vann, January 1,  
 1878.

Bondsmen: Wiley W Whitson, W N Johnson.

## GADSDEN COUNTY.

R. M. Morgan, Revenue Collector.

State Tax proper 1876-77..... \$4,030 90  
 Sinking Fund and Interest Taxes..... 1,431 74  
 School Taxes..... 418 48— \$5,881 12

Claim against R. M. Morgan, Revenue Collector, sent to John A. Henderson,  
 State Attorney, January 1, 1879.

Bondsmen: T. J. Davis, D. W. Holloman, L. B. Gregory, T. Y. Smith, Green Ball,  
 A. S. Glenn, John Vanlandigham, A. W. Hinson.

## LEVY COUNTY.

J. C. McGrew, Revenue Collector.  
 State Tax proper 1876-77..... \$1,625 11  
 Sinking Fund and Interest Taxes..... 585 18  
 School Taxes..... 106 02— \$2,316 31

Claim against J. C. McGrew, Revenue Collector, sent to W. A. Hocker, State Attorney, January 1, 1879.

Bondsmen: W. W. Clyatt, Garrett Swindall, T. N. Clyatt, C. Studstill, W. R. Medlin, S. D. Eason, W. F. Smith, C. C. Drummond.

## NASSAU COUNTY.

W. B. Ratcliff, Revenue Collector.  
 State Tax proper 1876-77..... \$3,533 48  
 Sinking Fund and Interest Taxes..... 1,810 50  
 School Fund Taxes..... 521 62— \$5,866 60

Claim against W. B. Ratcliff, Revenue Collector, sent to S. Y. Finley, State Attorney, January 1, 1879.

Bondsmen: Thos. Haddock, J. Mizzell, Joseph Haddock, Benj. Lebbey, Wm. Vanzant, Jos. Braddock, Geo. Haddock, David H. Higginbotham, John Owens, Peter Green.

## HILLSBOROUGH COUNTY.

S. E. Sparkman, Revenue Collector.  
 State Tax proper 1873-4-5-6-7..... \$1,624 97  
 Sinking Fund and Interest Taxes..... 644 68  
 School Taxes..... 204 44— \$2,474 07

Claim against S. E. Sparkman, Revenue Collector, sent to S. M. Sparkman, State Attorney, January 1, 1879.

Bondsmen: Wm. B. Henderson, John Miller, Wm. B. Moody, Elijah B. Sparkman, Jonah Yates, Wm. W. Wall, Ed. A. Clark, John Robertson, John T. Lesley, Samuel Mitchell.

## MONROE COUNTY.

George D. Allen, Revenue Collector.  
 State Tax proper 1875-76-77..... \$15,875 45  
 Sinking Fund and Interest Taxes..... 5,367 52  
 School Taxes..... 1,869 96  
 Licenses..... 1,739 50  
 Auction Taxes..... 268 77— \$25,131 20

Claim against George D. Allen, Revenue Collector, sent to S. M. Sparkman, State Attorney, January 1, 1879.

Bondsmen: Wm. Curry, F. Filer, John Lowe, Jr., R. M. Kemp, Whitmore Pinder.

## AGGREGATE OF BALANCES DUE.

State Tax proper..... \$173,885 31  
 Sinking Fund and Interest Taxes..... 67,311 91  
 School Fund Taxes..... 25,914 92  
 Auction Tax..... 2,485 08  
 License Tax..... 9,585 78  
 Convention Tax..... 2,527 19  
 Fines..... 16,140 97

Total balances due..... \$297,799 06

C. DREW, Comptroller.

## REPORT

OF THE

## TREASURER OF THE STATE OF FLORIDA

FOR THAT PORTION OF THE FISCAL YEAR

1878,

Beginning Jan. 1st and Ending with Dec. 31st.